

2014

Town of York Annual Report 2013

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Town of York Annual Report 2013



TOWN OF YORK

Municipal & State Telephone Numbers

MUNICIPAL BUSINESS TELEPHONE NUMBERS

TELEPHONE

FAX

Dispatch Center	363-4444	363-1035
Police Department	363-1031	363-1035
Ambulance	363-4403	
York Village Fire Department	363-1015	363-1016
York Beach Fire Department	363-1014	351-2980
Town Manager / Selectmen	363-1000	363-1019
Planning Department	363-1007	363-1019
Community Development	363-1002	363-1009
Town Clerk/Tax Collector & Voter Registration	363-1003	363-1009
Finance Department	363-1004	363-1019
Assessor's Office	363-1005	363-1009
Public Works Department (Office/Garage)	363-1011	363-1012
Senior Citizens Center	363-1036	363-1032
Parks & Recreation Department	363-1040	351-2967
General Assistance	363-1008	363-1019
Animal Control	363-4444	363-1035
Water District	363-2265	
Sewer District	363-4232	
Library	363-2818	
Chamber of Commerce	363-4422	
State Police (Gray)	1-800-482-0730	
York County Sheriff's Office	1-800-492-0855	
Attorney General (Consumer Protection)	626-8800	
District Attorney's Office (10th District Court - York)	363-1230	
(Alfred Court)	324-8001	
York Community Services	363-5504	
York County Community Action	439-2699	
York County Emergency Management Agency	324-1578	
York County Registrar of Probate	324-1577	
York County Registry of Deeds	324-1576	
Waste Management (Trash and Recycling Pick-Up)	1-800-972-4545	

YORK SCHOOL DEPARTMENT

SCHOOL CLOSINGS

Village Elementary	363-4870
Coastal Ridge Elementary	363-1800
Middle School (5-8)	363-4214
High School	363-3621
Food Service	363-5554
Superintendent's Office	363-3403

Radio Stations

WCQL	95.3 FM
WHEB	100.3 FM
WOKQ	97.5 FM
WTSN	1270 AM

GENERAL INFORMATION

POPULATION: Approximately 14,000 year round residents

LOCATION: Longitude: Between 70 deg. 35 mins. (Bald Head Cliff)
and 70 deg. 45 mins. (Western tip where Route 91 enters South Berwick)

Latitude: Between 43 deg. 16 mins. (Northern tip, bordering Ogunquit) and
43 deg. 6 mins. (Southern tip, at Brave Boat Harbor)

APPROXIMATE DISTANCE FROM:

Boston, Massachusetts	60 miles
Portsmouth, New Hampshire	9 miles
Portland, Maine	45 miles
Alfred, Maine (County Seat for York County)	30 miles
Augusta, Maine (State Capitol)	105 miles

TAX RATE

<u>1989-90 (18 Months)</u>		<u>1990-91(12 Months)</u>		<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
\$37.00		\$28.00		\$13.20	\$12.90	\$12.80	\$13.10	\$13.10
<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$14.10	\$14.60	\$15.70	\$17.10	\$19.00	\$10.25	\$9.70	\$8.75	\$8.46
<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	
\$8.14	\$8.10	\$8.23	\$8.58	\$9.10	\$9.35	\$9.96	\$10.43	

Town Hall is located at 186 York Street, next to the First Parish Church. Office Hours are Monday through Friday, 8:00AM to 4:30PM (Closed Holidays).

1st Floor

Town Clerk/Tax Collector's Office
Assessor's Office
Community Development Office

2nd Floor

Town Manager's Office
Finance Office /Treasurer's Office
Human Resources Office

Town Clerk's Office collects Vehicle & Boat Excise, Real Estate, and Personal Property Taxes. The office also issues: Dog Licenses, Sporting Licenses, Clam Licenses, Marriage Licenses, Certified Copies of Birth, Death & Marriage Certificates, Town Maps, Vehicle, Boat and ATV Registrations, Recycling Bins, Beach Parking Permits and information pertaining to Local and State Ordinances.

Recreation Department is located in the Grant House at Goodrich Park, 200 U.S. Route One. Office Hours are Monday through Friday, 8:30AM to 4:30PM (Closed Holidays).

Police Department is located at 36 Main Street (Route 1A) in York Beach. Permits for the following are issued there: Guns and Yard Sales.

Village Fire Department is located at 1 Firehouse Drive.

York Beach Fire Department is located at 18 Railroad Avenue.

Public Works Office The Public Works Office is located at 115 Chases Pond Road.

Recycling & Composting Facility The Recycling facility on Witchtrot Road is open for the disposal of white goods (metals only), yard waste, waste oil and anti-freeze on Wednesdays and Saturdays from 9:00AM - 4:00PM. The facility also has a new Universal Waste Collection Center where universal waste is collected, open the 1st Saturday of the month except in July and January where it is the 2nd Saturday. Materials collected at this center are as follows: Computers/Electronics: monitors, televisions, desktop & floor copiers, printers, scanners, fax machines, CPU's, laptops and other related computer items; Batteries, Ballasts and Mercury containing devices as well as fluorescent light bulbs. Please call the Public Works office to check on any item you may be bringing to the facility (363-1010).

Rubbish & Recycling Pick-up Household rubbish and recycling are collected Monday - Friday depending on where you live in York. (Recycling is picked up every other week only). There is no rubbish or recycling collection on Thanksgiving Day or Christmas Day. If collection is cancelled due to weather, the day that was missed will be picked up on Saturday, all other collection days will remain the same. For questions on rubbish or recycling pick-up, call the Public Works Office (363-1010).

York Hospital is located off of Lindsay Road and York Street. A list of doctors and services is available upon request from the hospital (363-4321).

Old York Historical Society is located at 207 York Street (363-4974).

York Public Library is located at 15 Long Sands Road. Taxpayers and permanent residents are issued membership cards free of charge (363-2818).

Library Hours:

Monday	CLOSED
Tuesday, Wednesday and Thursday	10:00AM - 7:00PM
Friday	10:00AM - 5:00PM
Saturday	10:00AM - 2:00PM
Sundays and Holidays	CLOSED

VOTING REGULATIONS

Any United States Citizen of at least 18 years of age is entitled to vote. To be eligible to vote, you must first register with the Registrar of Voters at Town Hall or at any Motor Vehicle Office. You may also register at the Polls with two forms of identification and proof of residency. In order to vote in a Primary Election, you must register as a member of one of the political parties. Absentee Ballots are obtained through the Town Clerk.

BEACHES

Harbor Beach, Route 1A, York Harbor
Long Sands Beach, Long Beach Avenue, York Beach
Short Sands Beach, Ocean Avenue, York Beach
Passaconaway (Cape Neddick) Beach, Shore Road, Cape Neddick

TOWN OFFICERS

SELECTMEN AND OVERSEERS OF THE POOR

Ronald Nowell, Chair (2015), Kinley Gregg, Vice Chair (2014)
Mary Andrews (2015), Scott Fiorentino (2014), Torbert Macdonald (2016)

TOWN MANAGER

Robert G. Yandow

TOWN CLERK/TAX COLLECTOR

Mary-Anne Szeniaewski (2015)

ASSESSOR

Richard C. Mace (2015)

TOWN TREASURER

Margaret M. McIntosh (2016)

MODERATOR

David Ott (2014)

COMMUNITY DEVELOPMENT

Stephen Burns, Community Development Director
Christine Grimando, Town Planner
Amber Harrison, Code Enforcement Officer

FINANCE DEPARTMENT

Wendy Anderson, Finance Director

FIRE DEPARTMENTS

York Village Fire Station: Christopher Balentine, Chief
York Beach Fire Station: David Bridges, Chief

FIRE INSPECTORS

York Village: David Apgar
York Beach: David Bridges

FIRE WARDEN

Christopher Balentine

POLICE DEPARTMENT

Douglas P. Bracy, Chief

ANIMAL CONTROL

Larry McAfee, Animal Control Officer and Gareth Wilton, Animal Control Officer

PUBLIC WORKS DEPARTMENT

Dean Lessard, Director

SENIOR CENTER

Robin Cogger, Senior Center Coordinator

HUMAN SERVICES/WELFARE

Katie McWilliams, Director

PARKS & RECREATION

Michael J. Sullivan, Director

CLAM WARDEN

David Webber, Warden

HARBOR MASTER

Don Day, Harbor Master

YORK WATER DISTRICT

Donald D. Neumann Jr., Superintendent

WATER DISTRICT TRUSTEES

Karen Arsenault, President (2017) Frank Witham, Treasurer (2018)

Andrew Belliveau, Clerk (2016) Dana W. Moulton III, Trustee (2014) Frederick J. Ricker, Trustee (2015)

YORK SEWER DISTRICT

Timothy H. Haskell, Superintendent

SEWER DISTRICT TRUSTEES

Walter Kyllonen (2017) Robert A. Hoyt (2018)

Wayne McIntire (2014) Frederick W. Boardman, Jr. (2015) Dale Hilbourne (2014)

SCHOOL DEPARTMENT

Debra Dunn Ed. D., Superintendent

James Amoroso, Director of Finance and Operations

HIGH SCHOOL

Grades 9-12

Robert E. Stevens, Principal

MIDDLE SCHOOL

Grades 5-8

David Williams, Principal

COASTAL RIDGE ELEMENTARY SCHOOL

Grades 2-4

Sean Murphy, Principal

VILLAGE ELEMENTARY SCHOOL

Grades K-2

April Noble, Principal

ADULT EDUCATION

Katie Schindler, Director

Editor's Statement

The Town Report includes documentation required by Maine State Statute - MRSA 30A §2801.

This collection of reports has been submitted by the Town Manager, Department Heads, School Officials, the Water and Sewer Districts, the Library, and from those who volunteer on our Boards, Committees and Commissions. You will also find the financial statements from the Town and School Department's Auditors.

MAINE LEGISLATORS

STATE SENATOR

SENATE DISTRICT 1

Dawn Hill

P.O. Box 701
Cape Neddick, ME 03902
(207) 337-3689

SenDawnHill@legislature.maine.gov

Legislative Mail Address:

3 State House Station
Augusta, ME 04333-0003
(207) 287-1515 Toll Free: 1(800)423-6900
<http://www.maine.state.org/hill/index.shtml>

REPRESENTATIVES TO LEGISLATURE

DISTRICT 149

Paul D. McGowan

41 River Road
Cape Neddick, ME 03902
(207) 351-2585 (H)

RepPaul.McGowan@legislature.maine.gov

DISTRICT 150

Windol C. Weaver

4 Weavers Way
York, ME 03909
(207) 363-4641 (H)

RepWindol.Weaver@legislature.maine.gov

Legislative Mail Address:

House of Representatives
2 State House Station
Augusta, ME 04333-0002
(207) 287-4469 (TTY)

Year-Round Toll Free Message Center: 1-800-423-2900

Maine Legislative Internet Web Site: <http://www.maine.gov/legis.house>

MAINE CONGRESSIONAL DELEGATION SENATE

Susan M. Collins

413 Dirksen Senate Office Building
Washington, D.C. 20510
(202) 224-2523 FAX (202) 224-2693

District Office

160 Main Street
Biddeford, ME 04005
(207) 283-1101

Angus S. King Jr.

188 Russell Senate Office Bldg.
Washington, D.C. 20510
(202) 224-5344 FAX (202) 224-1946

District Office

227 Main Street
Biddeford, ME 04005
(207) 282-4144

HOUSE OF REPRESENTATIVES

Chellie Pingree

1037 Longworth House Office Building
Washington, D.C. 20515
(202) 225-6116 FAX (202) 225-5590

District Office

2 Portland Fish Pier, Suite 304
Portland, ME 04101
(207) 774-5019 FAX (207) 871-0720

GOVERNOR

PAUL LEPAGE

#1 State House Station
Augusta, ME 04333-0001
(207) 287-3531

Reports from our Legislators

126th Legislature
Senate of Maine
Senate District 1

Senator Dawn Hill
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

PO Box 701
Cape Neddick, ME 03902
Business (207) 337-3689s

Dear Friends,

Thank you for the opportunity to continue serving as your State Senator. I appreciate the support and pledge to continue working hard for York.

The second session, or short session, of the Legislature began in January and we are expected to finish in April. One of the most pressing issues this session is whether the state will keep its funding promise to Maine's towns and cities.

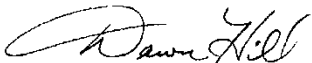
For forty years, the state has shared revenue from sales tax with our towns and cities. This revenue sharing helps our towns keep property taxes down, and pay for essential services from public safety and education to snow plowing and trash removal. Last year, Governor LePage completely eliminated revenue sharing in his proposed budget. Fortunately, the Legislature was able to restore two-thirds of the funding to our towns. In February the Legislature passed a measure I sponsored to restore \$40 million in revenue sharing funding to our towns-about \$190,000 to York.

Although Governor LePage vetoed the bill, more than two-thirds of the lawmakers in both the House and the Senate voted to override his veto, so the bill became law. I am committed to keeping our funding promise to our towns and will continue to advocate for our communities, both as your Senator and as the Senate Chair of the Appropriations and Financial Affairs Committee.

I always welcome your opinion and feedback as *your* Maine Legislature does its work. I can be reached locally at (207) 337-3689 or at the State House (207) 287-1515. Please feel free to email me anytime at dawn@dawnhill.org. You can also sign up to receive my legislative updates via email at <http://www.mainesenate.org/meet-your-senators/senator-hill/>.

From my home to yours – I wish you and your family all the best this year. I look forward with great enthusiasm to working with you throughout 2014!

Sincerely,



Dawn Hill
Senator – District 1

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*
SenDawn.Hill@legislature.maine.gov



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION AUGUSTA, MAINE

04333-0002

(207) 287-1440

TTY: (207) 287-4469

Windol C. Weaver

4 Weavers Way

York, ME 03909

Home: (207) 363-4641

E-MAIL: RepWindol.Weaver@legislature.maine.gov

February 2014

Dear Friends & Neighbors:

It is my hope that 2014 brings you and your family good health and prosperity! Although last year presented too many citizens with challenging economic times, I am optimistic that the year ahead will present greater opportunity for us all to flourish.

With my stint in the Legislature drawing to a close, I wish to express my gratitude for the opportunity to be your voice in Augusta. It has been a sincere privilege getting to know my constituency more intimately, and I have enjoyed working alongside so many of you in resolving difficulties encountered with Maine State Government. The faith and trust you instilled in me has been encouraging, and I will leave the House of Representatives with the satisfaction of knowing I did the best job possible. Nevertheless, there is still much to be done in the days and weeks ahead.

As legislators' statutory adjournment date of April 16 fast approaches, a number of pressing matters, including MaineCare expansion, a daunting budget gap, human trafficking, and welfare reform, will require much negotiation and debate. This is a pivotal and delicate moment for our great state. The policies adopted or rejected will have a lingering impact on generations to come. With that said, we, as lawmakers, must be prepared to make some very difficult decisions....decisions to lay the foundation for a brighter future rather than ones merely to sustain our crumbling status quo. Should you have any questions, thoughts, or concerns with respect to these subjects or any other matter still to be considered, please do not hesitate to contact me.

In closing, I wish to thank the residents of York for the honor and pleasure of serving them at the State House. Rest assured, my work is ongoing to make certain you, your children, and even your grandchildren are offered an environment free of an overzealous government, thus enabling the pursuit of the American Dream to continue on!

Most graciously,

District 150 York (part)

Windol C. Weaver State
Representative

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected - a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator



York County
45 Kennebunk Road
Alfred, Maine 04002
(207) 459-2312
Commissioner Gary Sinden
gsinden@co.york.me.us



March, 2014 Greetings:

I am happy to report that the improved financial condition of York County has been recognized by Standard and Poors rating agency with a two-step increase in its bond rating from A to AA. This follows a rating increase last year from A- to A.

These successes are the result of the hard work and sound planning and management by all county employees. Over the past few years the county's reserves have grown from a negative \$1.8 million to a positive \$3 million plus. During this time the assessment to the taxpayers has remained level, and even decreased slightly.

The county has realized substantial savings from refinancing existing bonds, from competitive bidding for operational fund borrowing, and from the recent fiscal year change. Presently, as a result of the fiscal year change alone, the county no longer needs to borrow for operational funding at all.

For some time, the county had been considering the options for a 6,000 square foot vacant building. The vacant building, the former home of our Emergency Management Agency, became available when the renovations to the former jail were complete. By chance, we learned that the York County Food Rescue Program was being evicted from their current location. The result is that York County Government provides rent free facilities to a critical program that serves all of York County by providing bulk food to all 45 food pantries and other food providers. This is in keeping with our goal to provide or aid in the delivery of programs that benefit the entire county.

In March 2013, York County implemented a program called Code Red. Code Red is a high speed emergency communication system that allows government officials to communicate with citizens in times of emergencies and severe weather events. You may sign-up by visiting the county web page at www.YorkCountyME.gov.

York County recently hired our first-ever Human Resource Director. Not only will this enhance our organizational capacity in dealing with employee issues, but, it will also bring some much needed oversight to the various leave and benefit programs offered by the County.

I look forward to another productive year. I wish to thank everyone for all of the support that we receive at the county.

www.YorkCountyME.com

Town of York Municipal Offices

TOWN MANAGER

Submitted By: Robert G. Yandow, Town Manager

ryandow@yorkmaine.org

I am pleased to start off my report by acknowledging that, for the second consecutive year, the Town did was not significantly impacted by severe storms. Unfortunately, prior to 2012 we had been subjected to seemingly annual damage from both winter and summer storms.

In 2013 voters approved the construction of a new bathhouse on Long Beach Avenue (Long Sands Beach). This project will tie into two approved drainage projects, one on either side of the bathhouse, and a re-configuration of Route 1A (Long Beach Avenue) in the area of the bathhouse. At the current time we are consolidating the projects for purposes of design and will be moving forward soon. In 2013 the voters also approved the construction of a multi-purpose athletic field at the Bog Road complex. This project has been designed and will go to construction in the near future.

2013 was the first year that the Town was required to meet federal standards regarding Municipal Separate Storm Sewer Systems (MS4). These standards require actions and procedures related to Stormwater and drainage in order to address water quality issues.

In 2013 voters approved the construction of a new Visitor's Center at Sohler Park. Construction was started late in 2013 and completed early in 2014. The new Visitor's Center is a beautiful building and is now open to the public. Visitors to the Nubble will certainly be impressed.

In 2013 the Town received a \$500,000 Municipal Participation Initiative (MPI) grant from the Maine Department of Transportation for use in conjunction with the York Street Reconstruction and Drainage project. This is the second MPI grant that the Town has received from MDOT which means that the Town has received \$1,000,000 for use in conjunction with Town projects. At the current time we are waiting to see if the Town will receive a third MPI grant which would be used in conjunction with the Long Beach Avenue bathhouse project.

Finally, the Town is awaiting a decision from the Maine Supreme Judicial Court (Law Court) regarding reconsideration of a previous decision in the Kennebunkport Goose Rocks Beach case. This case involves public access rights v. private interests on beach property in Kennebunkport. The outcome of the case will have a direct impact on public access to the Town's Cliff Path and the Town's beaches.

I encourage each of you to get involved with your town. We routinely have openings on various boards and commissions and we are always looking for people committed to serving the Town of York. Please call me at 361-4740 or email me at ryandow@yorkmaine.org if I can be of any assistance to you.

FINANCE DEPARTMENT

Submitted By: Wendy Anderson, Finance Director

wanderson@yorkmaine.org

The Finance Department consists of two full-time positions and one part-time position. The Department handles all bill payments, payroll checks, direct deposits, the filing of federal and state payroll taxes, and W-2's for 2013. The Finance Department is also responsible for 1099's, investments, foreclosures, reconciling cash/school accounts/accounts receivable, preparing annual budgets for review by the Budget Committee and the Board of Selectmen, working with the financial advisor to issue bonds as necessary, and working with the Auditors on the annual financial statements.

While the Tax Collector is responsible for recording liens on properties that have unpaid property tax, the Treasurer/Deputy Treasurer is responsible for releasing the tax liens and handling the foreclosures on those properties. By state statute, those liens 'mature' eighteen months after the lien date, and if the property taxes remain unpaid the foreclosure is automatic. This department notifies property owners and mortgage holders of the pending foreclosure and records the discharges should payment be made before the foreclosure date. The Board of Selectmen's policy is to allow the former property owners to 'buy back' their properties after foreclosure by paying taxes and costs owed to date, so many foreclosed properties are returned to the tax rolls within a year of foreclosure.

The Finance Department oversaw a bond issuance in November 2013 for \$1,904,000 for capital projects for the Town. This was approved by the voters in May, 2013. The bond issuance included Drainage Improvements for Long Beach Avenue, Construction of a Bath House at Long Sands Beach, Heavy Plow Truck, Construction at Birch Hill Road, Long Beach Lighting, Bog Road Parking and Athletic Field Improvements and Renovations to the Mt. Agamenticus Barn. The Town's Standard & Poor's rating remains at AA+.

A complete picture of the Town's financial health can be found in the financial statements included with this Town report. In those reports one will find detail about the activity in each department, as well as overall revenues and expenditures and changes in fund balance, fixed assets, cash, bond issuance and bond repayment for the General Fund as well as Capital Funds, Special Revenue Funds and Enterprise Funds. Also included are changes over time in the total property valuation and tax rates.

TOWN OF YORK, MAINE
Annual Financial Report
For the Year Ended June 30, 2013

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TOWN OF YORK, MAINE
Annual Financial Report
For the Year Ended June 30, 2013

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Independent Auditor's Report

Board of Selectmen
Town of York, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of York, Maine as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of York, Maine's management. Our responsibility is to express opinions on these financial statements based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Board of Selectmen
Town of York, Maine

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of York, Maine as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of funding progress-retiree healthcare plan, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

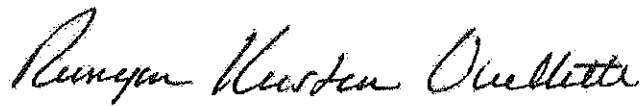
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of York, Maine's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Board of Selectmen
Town of York, Maine

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 18, 2014, on our consideration of the Town of York, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of York, Maine's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "Raymond Kardon Ouellette".

February 18, 2014
South Portland, Maine

TOWN OF YORK, MAINE
Management's Discussion and Analysis
June 30, 2013

Our discussion and analysis of the Town of York, Maine's financial performance provides an overview of the Town's financial activities for the year ended June 30, 2013. Please read it in conjunction with the Town's financial statements, which begin on page 17.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17 and 18) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on page 19. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities

Our analysis of the Town as a whole begins on page 17. One of the most important questions asked about the Town's finances is, "Is the Town as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in them. You can think of the Town's net position - the difference between assets, liabilities and deferred inflows - as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, to assess the overall health of the Town.

In the Statement of Net Position and the Statement of Activities, we divide the Town into two kinds of activities:

Governmental activities - Most of the Town's basic services are reported here, including the police, fire, general administration, education, roads, parks, and beaches. Property taxes, auto excise taxes, franchise fees, fines, parking revenues, state revenue sharing and state and federal grants finance most of these activities.

Business-type activities - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's Recreation, Sohler Park, Senior Center, Mt. Agamenticus, Goodrich Park, Printing and Police Outside Duty activities are reported here.

REPORTING THE TOWN'S MOST SIGNIFICANT FUND FINANCIAL STATEMENTS

Our analysis of the Town's major funds begins on page 19. The fund financial statements begin on page 19 and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by State law and by bond covenants.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

However, the Board of Selectmen establishes many other funds to help it control and manage money for particular purposes.

- **Governmental funds** - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations on pages 21.

- **Proprietary funds** - When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

Reporting the Town's Fiduciary Responsibilities

We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE TOWN AS A WHOLE

For the year ended June 30, 2013, net position changed as follows:

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Current & other assets	\$ 21,435,384	21,746,212	475,705	242,980	21,911,089	21,989,192
Capital assets	65,461,703	63,604,232	-	-	65,461,703	63,604,232
Total assets	86,897,087	85,350,444	475,705	242,980	87,372,792	85,593,424
Long-term debt outstanding	32,521,003	30,109,798	-	-	32,521,003	30,109,798
Other liabilities	4,887,012	4,145,911	47,994	41,781	4,935,006	4,187,692
Total liabilities	37,408,015	34,255,709	47,994	41,781	37,456,009	34,297,490
Net position:						
Investment in:						
Capital assets	45,330,880	43,831,095	-	-	45,330,880	43,831,095
Restricted	443,885	1,649,195	-	-	443,885	1,649,195
Unrestricted	3,714,307	5,614,445	427,711	201,199	4,142,018	5,815,644
Total net position	\$ 49,489,072	51,094,735	427,711	201,199	49,916,783	51,295,934

These numbers reflect a decrease in net position of 3.1% percent for governmental activities and an increase of almost 113% for business-type activities (see pages 23-25 for a detailed explanation).

The Town issued bonds in the amount of \$3,644,100 in September 2012. At year-end, there were significant bond proceeds that had not yet been spent, with project completion timelines into the 2014 fiscal year.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the Town's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line item revenues reported for each function are:

General Government	Charges for photocopies, maps, plumbing permits, shoreland permits, cable TV franchise fees, gas tax refund, reimbursements, clerk fees, a portion of parking meter and permit receipts, parking ticket receipts.
Public Safety	Mooring receipts, police reports, dispatch services agreement with Ogunquit, PSAP (Public Safety Answering Point) fees from other surrounding towns, COPS grants, other grants, dog license fees and an agreement with York Hospital to provide officers on a regular basis.
Public Works	Urban/Rural Initiative Program, FEMA reimbursements, other state grants to improve certain street intersections.
Community Services	Recreation, General Assistance and Library.
Boards and Commissions	Shellfish licenses.
Education	Food service, grants, state subsidy.

All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

Net Expense

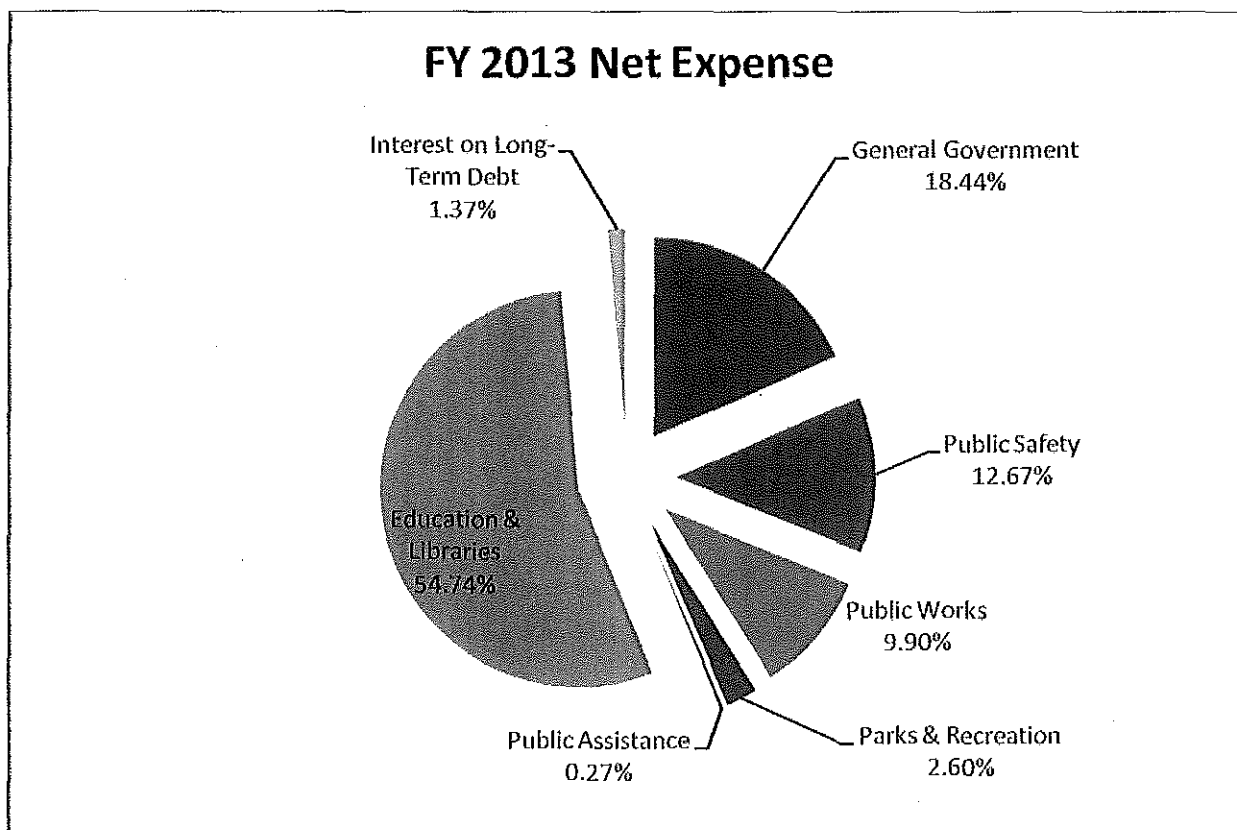
Function/ Program	Expenses		Revenues		Net Expense	
	2013	2012	2013	2012	2013	2012
General Government	\$ 8,742,352	7,372,862	792,467	976,832	7,949,885	6,396,030
Public Safety	6,351,944	6,406,157	889,995	1,107,796	5,461,949	5,298,361
Public Works	5,302,228	4,929,539	1,031,643	323,507	4,270,585	4,606,032
Parks and Recreation	1,210,599	1,064,162	89,445	61,900	1,121,154	1,002,262
Public Assistance	128,525	113,568	9,986	6,867	118,539	106,701
Education and Libraries	28,213,727	27,607,439	4,610,144	4,948,407	23,603,583	22,659,032
Interest on long-term debt	592,389	368,110	-	-	592,389	368,110
Total Governmental Activities	<u>\$ 50,541,764</u>	<u>\$ 47,861,837</u>	<u>\$ 7,423,680</u>	<u>\$ 7,425,309</u>	<u>\$ 43,118,084</u>	<u>\$ 40,436,528</u>

The Net Expense is the financial burden that was placed on the taxpayers by each of these functions. Over \$7.42 million dollars worth of activity was paid by grants, user fees, parking tickets and meter revenues and fees other than taxes.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

Public Safety revenues derive from dispatching services provided to neighboring towns as well as patrol and security services for the local hospital, and public safety grants. Those dispatching services were reduced in FY13 due to a non-renewal of a contract with one party. Rural roads subsidies make up the bulk of the Public Works revenues, in addition to reimbursements for some paving projects, mostly from the local water and sewer districts, as well as reimbursements for recycling materials.

General Government net expenses increased by \$1.5 million due to wage, property insurance and health insurance increases along with an increase in county taxes due to a supplemental six-month assessment from York County.



Education and Libraries' share of net expense is still the largest percentage at 54.74%, followed by General Government at 18.44%, Public Safety at 12.67% and Public Works at 9.90%.

In an effort to reduce the net expense to taxpayers, there has been a concerted effort to institute user fees as appropriate. To that end, 'impact fees' were imposed years ago on residential dwelling units to help defray the debt service costs of new school buildings. \$98,600 in impact fees were collected by the Town and transferred to the school to offset costs. By ordinance, building permit fees are used to reduce taxpayer impact of the Community Development Department (Code, Planning and Geographic Information Services) to a great extent. Several full time positions in that department are funded by fees, saving the taxpayers almost \$260,000 this year, while delivering desired services in the area of inspections and GIS mapping and data collection.

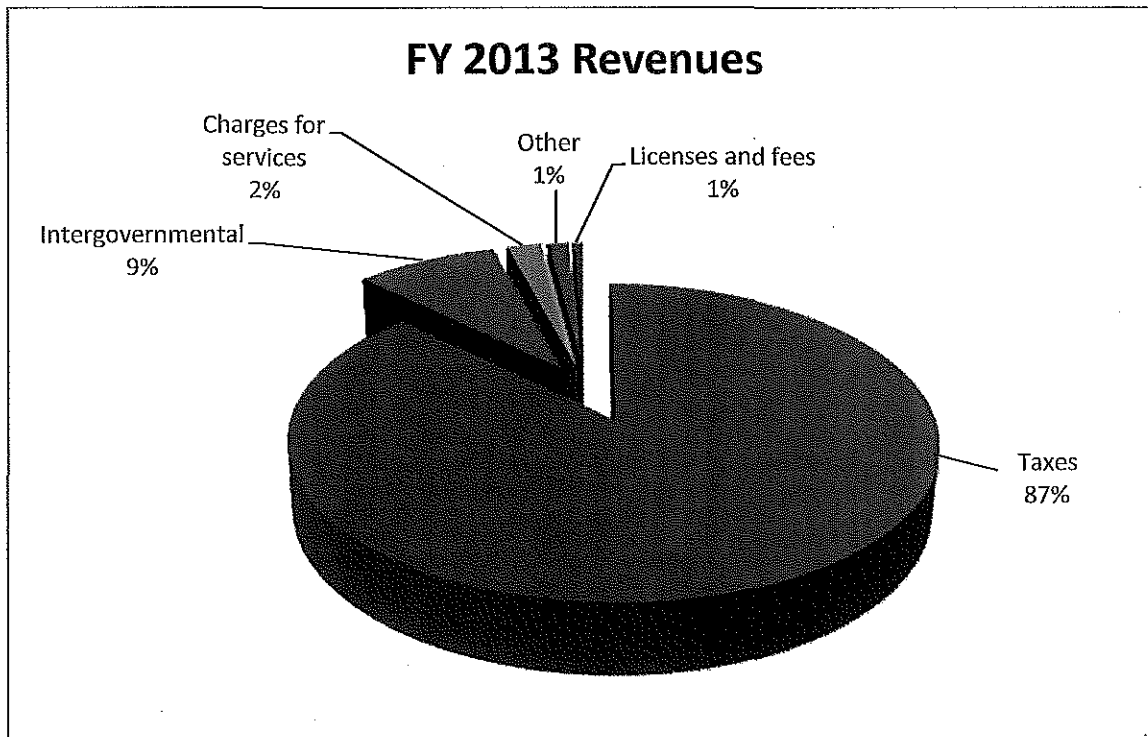
TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

THE TOWN'S FUNDS

The following schedule presents a summary of General Fund revenues for the fiscal year ended June 30, 2013 with a comparison to 2012:

<i>Revenues:</i>	<i>FY 2013 Amount</i>	<i>Percent of Total</i>	<i>FY 2012 Amount</i>	<i>Percent of Total</i>
<i>Taxes</i>	\$ 40,908,441	87.32%	\$ 38,803,457	85.99%
<i>Intergovernmental</i>	1,866,170	3.98%	2,052,158	4.55%
<i>Intergovernmental on behalf payments</i>	2,122,267	4.53%	2,038,129	4.52%
<i>Charges for services</i>	1,009,979	2.16%	1,206,557	2.67%
<i>Licenses and permits</i>	294,155	.63%	285,333	.63%
<i>Other</i>	647,989	1.38%	742,161	1.64%
<i>Total Revenues</i>	\$ 46,849,001	100%	\$ 45,127,795	100%

Revenues from all sources increased 3.8% from the previous year. Tax revenues increased 5.42%. State Revenue sharing declined 8.6%. Investment interest income remains flat and low.



TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

The following schedule presents a summary of General Fund expenditures for the fiscal year ended June 30, 2013:

<i>Expenditures:</i>	<i>FY 2013 Amount</i>	<i>Percent of Total</i>	<i>FY 2012 Amount</i>	<i>Percent of Total</i>
<i>General Government</i>	\$ 2,193,463	4.64%	\$ 2,207,485	4.73%
<i>Public Safety</i>	5,951,109	12.60%	6,068,416	13.02%
<i>Public Works</i>	3,882,942	8.22%	3,562,840	7.64%
<i>Parks & Recreation</i>	1,198,646	2.54%	1,078,686	2.31%
<i>Public Assistance</i>	128,525	.27%	113,568	.24%
<i>Education & Library</i>	26,583,128	56.29%	26,759,452	57.39%
<i>Maine PERS on behalf</i>	2,122,267	4.50%	2,038,129	4.37%
<i>County Tax</i>	2,188,134	4.63%	2,194,203	4.71%
<i>Unclassified</i>	436,259	.92%	417,413	.90%
<i>Capital Outlays</i>	687,588	1.46%	923,732	1.98%
<i>Interest on Long-Term Debt</i>	541,145	1.15%	436,528	.94%
<i>Principal Payment on Long-term and Debt & Bond Issuance Costs</i>	1,313,260	2.78%	825,160	1.77%
<i>Total Expenditures</i>	<i>\$ 47,226,466</i>	<i>100.00%</i>	<i>\$ 46,625,612</i>	<i>100.00%</i>

Overall expenditures increased 1.29%. General Government increase is typical of inflation and personnel related cost increases. The Principal Payments on Long-Term Debt increase is attributed to additional bond issuances for various capital projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

The taxpayers were very supportive of the Board of Selectmen's five-year capital plan, and approved all of the municipal and school projects put before them on the ballot for year one. The plan totaled \$3,644,100 and included a drainage project, renovations to one of the fire stations, paving at the schools as well as renovations to the High School and some smaller infrastructure and equipment upgrades.

Although a \$825,000 utilization of unassigned fund balance was approved by voters to reduce tax appropriations, the Town recorded a modest increase in its fund balance for the year.

Due to the implementation of GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, revenues and expenditures for certain funds historically reported in Special Revenues are now included as part of the General Fund. These balances are now carried forward and reported as part of assigned fund balance. The Town will continue to segregate and earmark funds for specific purposes as noted in the creation of each fund. The only change is in the additional reporting required by this new standard.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2013, the Town had \$65.5 million invested in capital assets including substantial funding for paving and construction of town roads. The usual additions included police vehicles and computer equipment. Other additions are listed below.

	Capital Assets	Accumulated Depreciation at June 30, 2013	Capital Assets Net of Depreciation
Land	\$ 10,956,342	\$ -	\$ 10,956,342
Construction in progress	4,082,046	-	4,082,046
Buildings & Improvements	39,326,193	18,034,999	21,291,194
Infrastructure	44,317,068	18,174,164	26,142,904
Equipment	3,488,107	2,369,669	1,118,438
Vehicles	6,781,849	4,911,070	1,870,779
TOTALS	\$ 108,951,605	\$ 43,489,902	\$ 65,461,703

This year's major additions included:

Breathing Apparatus (Fire)	\$ 288,013
Village Fire Station Renovations	401,017
Open Space Land Purchase	300,000
River Road	152,915
Bog Road Build	328,736
Heavy Plow Truck	134,760
Construction in Progress:	
Public Safety Building	\$ 1,477,453
Connector Road	27,411
Lake Carolyn Dam	41,100
School Renovations	1,001,793

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

Debt

At year-end, the Town had \$30,927,207 in outstanding debt representing a net increase of \$2,285,861.

	Governmental Activities	
	<u>2013</u>	<u>2012</u>
General obligation bonds	\$ 29,832,057	28,582,749
Loan payable	8,417	58,597
Note payable	1,086,733	-
Capital leases	1,515,206	1,468,452
Other post employment benefits	346,124	288,629
Accrued compensated absences	<u>1,092,691</u>	<u>1,127,822</u>
	\$ 33,881,228	31,526,249

In September 2012, there was an issuance in the amount of \$3,644,100. The projects included:

High School Renovations	\$ 1,216,000
Other School Infrastructure/Improvements	575,000
Plow Truck	142,000
Bog Road Build	250,000
Long Beach Drainage	350,000
Fire Station Renovations	455,000
Purchase of Open Space Land	300,000
Other Smaller Projects	<u>356,100</u>
Total Debt Issuance	<u>\$ 3,644,100</u>

Pursuant to GASB 45, actuaries have calculated the Town's liability with respect to Other Postemployment Benefits. The Town offers limited postemployment benefits, including life insurance (for Maine State Retirees) and the privilege of remaining on the Town's health insurance plan for 102% of premiums. The Town does not fund this liability but rather is on a pay-as-you-go basis.

With the formation of a Capital Planning Committee, (which includes staff, board members and members of the Tax Task Force) and a Tax Task Force Committee (which is comprised of citizens), a five-year capital plan is revised annually as necessary and submitted to the Board of Selectmen for its approval and sent on to the voters at the Budget Referendum in May of each year. The Tax Task Force had formulated dollar and percentage limit suggestions based on what it felt the taxpayers could bear and the Capital Planning Committee tries to work within those guidelines. It has been established that the Town has focused on school buildings for the last twenty years and the municipal buildings are in need of attention. Projects on the five year capital plan include Recreation/Community Center, Auditorium, Long Sands Bathhouse, additional land purchases for open space and municipal use and Major Drainage along with road construction.

Tax Increment Financing

In a prior year, the voters approved an article that designates a portion of 'downtown' York Beach as a TIF district. The TIF provides funding for design, traffic studies and to fund public infrastructure improvements such as sidewalks and roadways within the boundaries of the TIF district. It is designed as a twenty-year program and could allocate significant resources to this area of Town known as York Beach.

The first funds, in the amount of \$113,928 were made available with the May 2009 Budget Referendum. The major focus is on infrastructure in the Short Sands Beach area of York Beach to improve drainage and other small infrastructure projects. Due to the structure of the TIF, no new funds were allocated from the FY13 tax appropriations.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

Business-type Activities

The Town operates a number of Enterprise Funds, designed to be mostly self-sustaining through user fees and grants. All funds are designed to maintain some activity and are not intended to amass large fund balances.

	Recreation	Mt. Agamenticus	Sohier Park	Goodrich Park	Outside Duty	Printing	Senior Center
Charges for Services	\$ 485,233	48,146	246,533	7,200	113,990	598	149,374
Donations	-	13,486	4,271	-	-	-	105,700
Total Revenues	485,233	61,632	250,804	7,200	113,990	598	255,074
Salaries and Benefits	261,042	13,095	14,044	-	85,400	-	710
Cost of Goods Sold	-	-	73,159	-	-	-	28,795
Contracts/Repairs	144,571	24,659	14,869	2,110	-	-	74,909
Supplies/Training	78,396	2,969	7,653	2,461	-	941	14,058
Utilities	-	3,366	130	113	-	-	-
Total Operating Exp	484,009	44,089	109,855	4,684	85,400	941	118,472
Operating Income/(Loss)	1,224	17,543	140,949	2,516	28,590	(343)	136,602
Transfers Out	-	(20,985)	(62,386)	-	(17,198)	-	-
Net Increase (decrease)	1,224	(3,442)	78,563	2,516	11,392	(343)	136,602
Beg Net Position	67,693	25,422	53,083	1,744	32,174	(872)	21,955
Ending Net Position (Deficit)	\$ 68,917	\$ 21,980	\$131,646	\$ 4,260	\$ 43,566	\$ (1,215)	\$ 158,557

The Town's Enterprise Funds

The **Recreation Enterprise** is funded primarily by user fees with a heavy participation by 'sponsors', local businesses who sponsor teams participating in the various programs. With the exception of the 1.5 full time positions that are funded by the General Fund, this program is self-sustaining with respect to all the other costs such as instructors, coaches, supplies, and transportation. It is the goal of the administration to make programs as affordable and accessible to as many citizens as are interested, made possible, in part by some generous donors who sponsor 'scholarships'. The Recreation Department offers programs for all ages – children through senior citizens, including soccer, tai chi, photography, dance and everything in between.

The **Mt. Agamenticus Enterprise** was established to maintain the summit of Mt. Agamenticus which includes an education center in the lodge, viewing areas, trails and grounds. Revenues are generated through tower rentals, donations and viewer fees.

The **Sohier Park Enterprise** was established to maintain Sohier Park and the Cape Neddick Light Station viewable from the beaches (also known as the Nubble Lighthouse). The gift shop in the park sells trinkets and collectibles and generates sufficient revenue to maintain the park and make substantial repairs to the light station, the island and Sohier Park.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

Net income from the Gift Shop receipts is transferred to a Sohier Park Maintenance Special Revenue fund which is responsible for the repairs and maintenance of the park and the Light Station. This important national landmark and nearby park are maintained with no taxpayer dollars except for capital improvements, which included a recent roof replacement for the lightkeeper's house.

Improved systems and focused management have resulted in substantial revenue increases, allowing for more funding of park improvements and maintenance. There are plans for expansion to the gift shop to provide for more retail space, as well as more restrooms for the park.

The Grant House at Goodrich Park is a wonderful community building restored by a volunteer group. It currently houses the Parks and Recreation offices and is used by community groups for meetings. The revenue from the upstairs apartment offsets some of the costs of maintaining the Grant House and Barn.

An account for **Outside Duty** was established to handle the demand for police and fire services outside the normal responsibilities. Outside entities such as the water and sewer districts might hire an officer to handle traffic around the job site. Billing rates are set to cover the costs of the officer, some administration of the program and the use of a cruiser or fire truck, if necessary. The revenues generated by administration and vehicle usage are transferred to the public safety accounts, to offset those expenses.

Printing Enterprise was set up to cover the cost of printing ordinances and revenues are credited to this account as copies of the ordinances are sold.

Senior Center Enterprise includes a Senior Transportation program which was established in 2004 in response to a need. The Town partially funded the program through tax appropriations and donations covered the rest. That program and its funding was eliminated, but there are trips offered to citizens and other smaller programs available that are funded by the user. A very generous donation was received in FY13 to cover a bus to provide transportation for many of the trips which will make a big difference in what is offered and how it is funded.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economy as a whole continues to be a concern and a factor in budgeting and spending. York is not as susceptible to fluctuations as are some communities, but nevertheless, high oil prices and other economic factors have an impact on the Town's citizens. Balancing that concern with the need for major building and infrastructure improvements tasks the Town's management to be creative and frugal in its budgeting and proposals.

TOWN OF YORK, MAINE
Management's Discussion and Analysis, Continued

The Assessor continues to use his extensive resources to keep values within the 90-100% range as dictated by state statute. Waterfront property values continue to rise, while inland parcel values are flat or have declined somewhat. Tourism still continues to be a major industry in the Town of York. The FY2014 assessment which represents valuations as of April 1, 2013, remained almost flat with an increase of .15% over the prior year.

Fiscal Year	Total Valuation	Valuation Increase/ (Decrease)	Total Tax Bills	Tax Bill Increase	Mil Rate
2005	\$2,805,191,350	.4%	\$24,545,424	-9.44%	\$ 8.75
2006	\$3,197,719,520	13.99%	\$27,052,707	10.21%	\$ 8.46
2007	\$3,465,999,200	8.39%	\$28,213,233	4.29%	\$ 8.14
2008	\$3,988,361,710	15.07%	\$32,305,703	14.51%	\$ 8.10
2009	\$4,082,626,820	2.36%	\$33,722,497	4.39%	\$ 8.26
2010	\$4,019,248,550	-1.55%	\$34,485,152	2.26%	\$8.58
2011	\$3,951,774,450	-1.68%	\$35,961,240	4.28%	\$9.10
2012	\$3,893,577,155	-1.47%	\$36,404,946	1.23%	\$9.35
2013	\$3,834,685,364	-1.51%	\$38,193,466	4.9%	\$9.96
2014	\$3,840,653,382	0.15%	\$40,058,015	4.88%	\$10.43

York will see a mil rate increase in the amount of \$.47/\$1,000 assessed valuation for FY14. Those closest to the water see that property valuation translates to larger tax bills, yet there are segments of the population for which tax bills decrease each year. After several years of declining total valuation, this year shows some signs of recovery of values which had declined modestly compared to some areas of the country.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager's Office at 186 York Street, York, Maine, or by phone at (207) 363-1000.

BASIC FINANCIAL STATEMENTS

TOWN OF YORK, MAINE
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 18,101,662	36,859	18,138,521
Receivables:			
Accounts	285,504	16,876	302,380
Intergovernmental	629,649	-	629,649
Taxes	1,562,850	-	1,562,850
Prepaid expenses	1,193,190	-	1,193,190
Inventory	20,834	63,665	84,499
Internal balances	(358,305)	358,305	-
Capital assets not being depreciated	15,038,388	-	15,038,388
Capital assets being depreciated, net	50,423,315	-	50,423,315
Total assets	86,897,087	475,705	87,372,792
LIABILITIES			
Accounts payable and other liabilities	1,062,424	32,572	1,094,996
Accrued payroll	2,199,376	15,422	2,214,798
Escrow payable	101	-	101
Unearned revenue	19,047	-	19,047
Accrued interest payable	167,249	-	167,249
Other post employment benefits	346,124	-	346,124
Accrued compensated absences	1,092,691	-	1,092,691
Noncurrent liabilities:			
Due within one year	3,155,969	-	3,155,969
Due in more than one year	29,365,034	-	29,365,034
Total liabilities	37,408,015	47,994	37,456,009
NET POSITION			
Investment in capital assets	45,330,880	-	45,330,880
Restricted for:			
Permanent fund principal - nonexpendable	20,527	-	20,527
Permanent fund earnings - expendable	21	-	21
Education	334,330	-	334,330
Grants	89,007	-	89,007
Unrestricted	3,714,307	427,711	4,142,018
Total net position	\$ 49,489,072	427,711	49,916,783

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Activities
For the year ended June 30, 2013

For the year ended June 30, 2023					Net (expense) revenue and changes in net position		
Functions/programs	Expenses	Program Revenues			Primary Government		Total
		Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business-type activities	
Primary government:							
Governmental activities:							
General government	\$ 8,742,352	692,117	84,852	15,498	(7,949,885)	-	(7,949,885)
Public safety	6,351,944	699,691	190,304	-	(5,461,949)	-	(5,461,949)
Public works	5,302,228	116,485	-	915,158	(4,270,585)	-	(4,270,585)
Parks and recreation	1,210,599	37,070	52,375	-	(1,121,154)	-	(1,121,154)
Public assistance	128,525	-	9,986	-	(118,539)	-	(118,539)
Education and libraries	28,213,727	645,112	3,965,032	-	(23,603,583)	-	(23,603,583)
Interest on debt	592,389	-	-	-	(592,389)	-	(592,389)
Total governmental activities	50,541,764	2,190,475	4,302,549	930,656	(43,118,084)	-	(43,118,084)
Business-type activities:							
Recreation	484,009	485,233	-	-	-	1,224	1,224
Mt. Agamenticus	44,089	48,146	13,486	-	-	17,543	17,543
Sohler Park	109,855	246,522	4,271	-	-	140,938	140,938
Outside Duty	85,400	113,990	-	-	-	28,590	28,590
Goodrich Park	4,684	7,200	-	-	-	2,516	2,516
Printing	941	598	-	-	-	(343)	(343)
Senior Center	118,472	149,374	105,700	-	-	136,602	136,602
Total business-type activities	847,450	1,051,063	123,457	-	-	327,070	327,070
Total primary government	\$ 51,389,214	3,241,538	4,426,006	930,656	(43,118,084)	327,070	(42,791,014)
General revenues:							
Property taxes, levied for general purposes					\$ 38,331,743	-	38,331,743
Motor vehicle excise taxes					2,693,854	-	2,693,854
Grants and contributions not restricted to specific programs:							
Homestead exemption					127,915	-	127,915
BETE reimbursements					18,244	-	18,244
State Revenue Sharing					462,286	-	462,286
Unrestricted investment earnings					206,051	11	206,062
Sale of property					62,649	-	62,649
Miscellaneous revenues					196,860	-	196,860
Transfers					100,569	(100,569)	-
Total general revenues and transfers					42,200,171	(100,558)	42,099,613
Change in net position					(917,913)	226,512	(691,401)
Net position - beginning, restated					50,406,985	201,199	50,608,184
Net position - ending					\$ 49,489,072	427,711	49,916,783

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Balance Sheet
Governmental Funds
June 30, 2013

	General	Public Safety Building Capital Project	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 10,697,997	4,548,514	2,855,151	18,101,662
Receivables:				
Accounts	265,143	-	20,361	285,504
Intergovernmental	2,226	-	627,423	629,649
Taxes	1,562,850	-	-	1,562,850
Prepaid expenditures	1,193,190	-	-	1,193,190
Inventory	-	-	20,834	20,834
Interfund loans receivable	-	49,116	3,578,435	3,627,551
Total assets	\$ 13,721,406	4,597,630	7,102,204	25,421,240
LIABILITIES				
Accounts payable	365,140	7,612	322,342	695,094
Accrued payroll	2,175,546	-	23,830	2,199,376
Other liabilities	367,330	-	-	367,330
Escrow payable	101	-	-	101
Unearned revenues	6,000	-	13,047	19,047
Interfund loans payable	3,315,602	-	670,254	3,985,856
Total liabilities	6,229,719	7,612	1,029,473	7,266,804
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	1,014,852	-	-	1,014,852
Total deferred inflows of resources	1,014,852	-	-	1,014,852
FUND BALANCES (DEFICITS)				
Nonspendable	1,193,190	-	41,361	1,234,551
Restricted	334,330	-	89,028	423,358
Committed	-	4,590,018	6,322,247	10,912,265
Assigned	2,494,477	-	-	2,494,477
Unassigned	2,454,838	-	(379,905)	2,074,933
Total fund balances	6,476,835	4,590,018	6,072,731	17,139,584
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,721,406	4,597,630	7,102,204	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	65,461,703
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds.	1,014,852
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:	
Bonds, notes and loans payable	(30,927,207)
Capital leases	(1,515,206)
Premium on bonds	(78,590)
Accrued interest	(167,249)
Accrued compensated absences	(1,092,691)
Other post employment benefits	(346,124)
	(34,127,067)

Net position of governmental activities **\$ 49,489,072**

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2013

	General	Public Safety Building Capital Project	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 40,908,441	-	92,690	41,001,131
Licenses and permits	294,155	-	-	294,155
Intergovernmental	3,988,437	-	1,623,967	5,612,404
Charges for services	1,009,979	-	491,678	1,501,657
Donations	31,894	-	12,250	44,144
Interest income	183,901	11,392	10,758	206,051
Other	432,194	46,752	360,328	839,274
Total revenues	46,849,001	58,144	2,591,671	49,498,816
Expenditures:				
Current:				
General government	2,193,463	-	-	2,193,463
Public safety	5,951,109	-	-	5,951,109
Public works	3,882,942	-	-	3,882,942
Parks and recreation	1,198,646	-	-	1,198,646
Public assistance	128,525	-	-	128,525
Library	450,218	-	-	450,218
Education	26,132,910	-	-	26,132,910
County tax	2,188,134	-	-	2,188,134
MEPERs on behalf payments	2,122,267	-	-	2,122,267
Unclassified	436,259	-	2,287,981	2,724,240
Capital outlay	687,588	1,465,611	3,037,461	5,190,660
Debt service:				
Bond issuance costs	35,332	-	-	35,332
Principal	1,277,928	-	-	1,277,928
Interest	541,145	-	-	541,145
Total expenditures	47,226,466	1,465,611	5,325,442	54,017,519
Deficiency of revenues under expenditures	(377,465)	(1,407,467)	(2,733,771)	(4,518,703)
Other financing sources (uses):				
Bond proceeds	-	-	3,644,100	3,644,100
Premium on bond issue	82,520	-	-	82,520
Lease proceeds	336,484	-	-	336,484
Transfers in	172,646	-	257,793	430,439
Transfers out	(210,153)	-	(119,717)	(329,870)
Total other financing sources (uses)	381,497	-	3,782,176	4,163,673
Net change in fund balances	4,032	(1,407,467)	1,048,405	(355,030)
Fund balances, beginning of year, restated	6,472,803	5,997,485	5,024,326	17,494,614
Fund balances, end of year	\$ 6,476,835	4,590,018	6,072,731	17,139,584

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2013

Net change in fund balances - total governmental funds (from Statement 4)	\$	(355,030)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$4,751,030) exceeded the loss on disposal of assets (\$40,936) and depreciation expense (\$2,852,623).</p>		1,857,471
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable tax revenues.</p>		24,466
<p>Expenses in the statement of activities that do not consume current financial resources are not reported as expenses in the funds. This is the change in accrued compensated absences (\$35,131), accrued interest (\$11,251) and other post employment benefits (\$57,495).</p>		(33,615)
<p>The issuance of capital leases provide current financial resources to governmental funds, but capital leases increases long-term liabilities in the statement of net position. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which lease proceeds (\$336,484) exceeded principal payments (\$289,730).</p>		(46,754)
<p>The bond, notes and loan issuances provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond, note and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which bond, note and loan proceeds (\$4,730,833) and the premium on the bond (\$82,520) exceeded principal payments (\$2,444,972) and amortization on the premium (\$3,930).</p>		(2,364,451)

Change in net position of governmental activities (see Statement 2)	\$	(917,913)
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See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the year ended June 30, 2013

	Budgeted amounts			Variance with final budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes	\$ 40,902,966	40,902,966	40,908,441	5,475
Licenses and permits	250,630	250,630	294,155	43,525
Intergovernmental	1,961,178	1,961,178	1,866,170	(95,008)
Charges for services	1,167,000	1,167,000	933,164	(233,836)
Other	526,801	526,801	615,978	89,177
Total revenues	44,808,575	44,808,575	44,617,908	(190,667)
Expenditures:				
Current:				
General government	2,306,758	2,380,939	2,193,463	187,476
Public safety	6,110,135	6,143,229	5,942,591	200,638
Public works	3,988,469	3,988,469	3,852,301	136,168
Parks and recreation	1,141,712	1,141,712	1,132,518	9,194
Public assistance	122,701	122,701	114,897	7,804
Library	450,218	450,218	450,218	-
Education:				
Regular instruction	10,895,985	10,895,985	10,825,381	70,604
Special education instruction	3,927,536	3,888,597	3,803,287	85,310
Career and technical education	3,000	3,060	3,060	-
Other instruction	1,043,609	1,043,609	1,014,264	29,345
Student and staff support	2,574,924	2,574,924	2,552,776	22,148
System administration	759,165	790,251	790,251	-
School administration	1,319,299	1,319,299	1,300,915	18,384
Transportation	1,047,894	1,130,750	1,130,750	-
Facilities maintenance	2,863,903	2,781,047	2,747,900	33,147
Other	79,695	79,695	77,453	2,242
Debt service	1,504,801	1,512,594	1,472,037	40,557
County tax	2,188,134	2,188,134	2,188,134	-
Unclassified	524,746	542,652	374,218	168,434
Capital outlay	627,125	1,244,127	349,496	894,631
Debt service	1,865,923	1,880,659	1,771,885	108,774
Total expenditures	45,345,732	46,102,651	44,087,795	2,014,856
Excess (deficiency) of revenues over (under) expenditures	(537,157)	(1,294,076)	530,113	1,824,189
Other financing sources (uses):				
Use of fund balance	825,000	825,000	-	(825,000)
Carryforward balances	-	790,919	-	(790,919)
Appropriations for reserve accounts	(27,000)	(27,000)	(25,000)	2,000
Transfer to reserve accounts	-	-	(307,184)	(307,184)
Transfers in	-	-	172,646	172,646
Transfers out	(260,843)	(294,843)	(210,153)	84,690
Total other financing sources (uses)	537,157	1,294,076	(369,691)	(1,663,767)
Net change in fund balance	-	-	160,422	160,422
Fund balance, beginning of year, budgetary basis			5,929,774	
Fund balance, end of year-budgetary basis			6,090,196	
Accrued summer benefits			(414,836)	
Amounts held in reserves			801,475	
Fund balance, end of year-GAAP basis	\$		6,476,835	

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2013

Business-type Activities - Enterprise Funds		Nonmajor Enterprise Funds
ASSETS		
Cash and cash equivalents	\$	36,859
Accounts receivable		16,876
Inventory		63,665
Interfund loan receivable		359,520
Total assets		476,920
LIABILITIES		
Accounts payable		32,572
Accrued payroll		15,422
Interfund loans payable		1,215
Total liabilities		49,209
NET POSITION		
Unrestricted		427,711
Total net position	\$	427,711

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2013

Business-type Activities - Enterprise Funds		
		Nonmajor Enterprise Funds
Operating revenues:		
User fees	\$	691,436
Sponsorships/memberships		54,354
Gift shop sales		246,522
Rental income		55,346
Donations		123,457
Other		3,405
Total operating revenues		1,174,520
Operating expenses:		
Cost of goods sold		101,954
Salaries and benefits		374,291
Training, meetings, and travel		6,746
Maintenance		20,937
Office expenses		19,521
Supplies		70,750
Contracts		240,181
Utilities		3,609
Fuel		3,365
Other		6,096
Total operating expenses		847,450
Operating income		327,070
Nonoperating revenue:		
Interest income		11
Total nonoperating revenue		11
Income before transfers		327,081
Transfers out		(100,569)
Change in net position		226,512
Total net position, beginning of year		201,199
Total net position, end of year	\$	427,711

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Cash Flows - Proprietary Funds
For the year ended June 30, 2013

Business-type Activities - Enterprise Funds		
		Nonmajor Enterprise Funds
Cash flows from operating activities:		
Receipts from customers and users	\$	841,236
Payments to suppliers		(467,482)
Payments to employees		(373,755)
Net cash used in operating activities		(1)
Cash flows from investing activities:		
Investment income		11
Net cash provided by investing activities		11
Increase in cash		10
Cash, beginning of year		36,849
Cash, end of year	\$	36,859
Reconciliation of operating income to net cash used in operating activities:		
Operating income	\$	327,070
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in operating assets:		
Accounts receivable		(2,914)
Inventory		(25,513)
Interfund receivables		(304,857)
Increase (decrease) in operating liabilities:		
Accounts payable		5,677
Accrued payroll		536
Net cash used in operating activities		(1)
Non-cash transactions:		
Interfund transfers		75,371

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

		Private- purpose Trust Funds			
		Larry A. D'Entremont Scholarship	York Mentor Scholarship	Agency Funds	Total
ASSETS					
Cash and cash equivalents	\$	8,977	6,209	108,579	123,765
Total assets		8,977	6,209	108,579	123,765
LIABILITIES					
Held for student groups		-	-	108,579	108,579
Total liabilities		-	-	108,579	108,579
NET POSITION					
Held in trust	\$	8,977	6,209	-	15,186

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2013

		Private- purpose Trust Funds	
		Larry A. D'Entremont Scholarship	York Mentor Scholarship
Additions:			
Donations	\$	-	1,710
Interest		8	4
Total additions		8	1,714
Deductions:			
Scholarships awarded		-	1,390
Total deductions		-	1,390
Change in net assets		8	324
Net position, beginning of year, restated		8,969	5,885
Net position, end of year	\$	8,977	6,209

See accompanying notes to financial statements.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of York conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies:

Reporting Entity

In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth by accounting principles generally accepted in the United States of America. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there are no potential component units that should be included as part of this reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements.

Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Public Safety Building Capital Project Fund accounts for the bond proceeds and related capital expenditures for the construction of the public safety building.

Additionally, the Town reports the following Fiduciary Fund types:

Private-purpose Trust Funds are used to report the activity for bequests left for charitable payments of scholarship awards. These assets are held by the Town in a trustee capacity, whereby the original bequest is preserved as nonexpendable and the accumulated interest earnings are available to provide for educational awards.

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting.

Fiduciary Funds use an economic resources measurement focus.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary funds are charges to customers for sales and services; operating expenses include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Assets, Liabilities, and Equity

Cash and Cash Equivalents - Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits. Investments are stated at fair value. For statement of cash flow purposes, the Town considers cash and cash equivalents to be demand deposits, certificates of deposit with maturities of less than three months, and money market mutual funds.

Inventory - Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are generally recorded as expenditures when consumed rather than when purchased.

Interfund Loans Receivable/Payable - Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans or as interfund advances (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Land improvements	15-20 years
Buildings and building improvements	20-50 years
Equipment	3-15 years
Vehicles	3-15 years
Infrastructure	5-60 years

Deferred Inflows of Resources - In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Vacation and Sick Leave - Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service and are accrued ratably over the year. Regular part-time employees receive vacation on a pro-rated basis. Accumulated vacation and sick time has been recorded as a liability in the government-wide statements.

Long-term Obligations - In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are capitalized and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity - Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The Town voters have the responsibility for committing fund balance amounts by vote and likewise would be required to modify or rescind those commitments by a similar vote. For assigned fund balance amounts, the Town Manager has the authority to assign unspent budgeted amounts to specific purposes in the General Fund at year end. The Board of Selectmen approves the assigned amounts either before or after year end.

Interfund Transactions - Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Use of Estimates - Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Net Position - The net position amount represents the difference between assets and liabilities. The net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, loans and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's net investment in capital assets was calculated as follows at June 30, 2013:

	<u>Governmental activities</u>
Capital assets	\$ 108,951,605
Accumulated depreciation	(43,489,902)
Unspent bond proceeds	10,138,124
Noncapital long-term debt	1,086,733
Bonds and loans payable	(29,840,474)
Capital leases	(1,515,206)
<u>Total net investment in capital assets</u>	<u>\$ 45,330,880</u>

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The Town utilizes a formal budgetary accounting system to control revenues and expenditures. Budgets are established in accordance with the various laws which govern the Town's operations. For each of the funds for which a formal budget is adopted, the same basis of accounting is used to reflect actual revenues and expenditures recognized on the basis of accounting principles generally accepted in the United States of America.

Budgets are adopted for the General Fund only and are adopted on a basis consistent with generally accepted accounting principles (GAAP). The level of control (level at which expenditures may not exceed budget) is the Department. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. The Town Manager is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures must be approved by the Board of Selectmen. Encumbrance accounting is not employed by the Town. The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

B. Deficit Fund Balances/Net Position

At June 30, 2013, the following funds had deficit fund balances/net position:

Special Revenue Funds:	
School lunch fund	\$ 234,285
Adult education	4,574
Choose to be healthy fund	1,782
Trails	12,026
Capital Project Funds:	
Town Hall renovations	90,610
Enterprise Funds:	
Printing	1,215

These fund deficits will be covered by future revenue sources.

CASH AND INVESTMENTS

A. Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the Town by the respective banking institution.

As of June 30, 2013, the Town reported deposits of \$ 18,262,286 with a bank balance of \$18,937,310. Of the Town's bank balances of \$18,262,286, \$17,322,676 was covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions and the remaining balance of \$1,614,634 was exposed to custodial credit risk.

Deposits have been reported as follows:

Reported in governmental funds	\$ 18,101,662
Reported in fiduciary funds	123,765
Reported in proprietary funds	36,859
<u>Total deposits</u>	<u>\$ 18,262,286</u>

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

PROPERTY TAX

The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of the assumed market value. Each property must be reviewed no less than once every four years.

Property taxes were levied August 22, 2012 on the assessed values of real property as of April 1, 2012. Taxes were due October 5, 2012 and February 8, 2013. This assessed value of \$3,834,685 was 100% of the estimated market value and 97.6% of the 2013 state valuation of \$3,928,900.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$13,931 for the year ended June 30, 2013.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year ended were recorded as receivables at the time the levy was made. The receivables collected during the year ended and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the period ended June 30, 2013 levy:

	<u>2013</u>	<u>2012</u>
Valuation:		
Land	\$ 1,842,069,700	1,900,352,500
Buildings	1,969,477,500	1,970,680,900
Personal property	23,138,164	22,733,770
Total assessed valuation	<u>3,834,685,364</u>	<u>3,893,767,170</u>
Assessed value	3,834,685,364	3,893,767,170
Tax rate (per \$1,000)	9.96	9.35
Commitment	38,193,466	36,406,723
Supplemental taxes assessed	13,441	31,954
	38,206,907	36,438,677
Less:		
Collections and abatements	37,176,572	35,457,271
Receivable at June 30	<u>\$ 1,030,335</u>	<u>981,406</u>
Due date(s)	10/5/12	9/30/11
	2/8/13	2/3/12
Interest rate charged on delinquent taxes	7.00%	7.00%
Collection rate	97.3%	97.3%

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance June 30, <u>2012</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2013</u>
Governmental activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ 1,534,289	2,547,757	-	4,082,046
Land	10,656,342	300,000	-	10,956,342
Total capital assets, not being depreciated	12,190,631	2,847,757	-	15,038,388
Capital assets, being depreciated:				
Buildings and building improvements	38,925,176	401,017	-	39,326,193
Equipment	3,092,731	466,223	70,847	3,488,107
Vehicles	6,760,296	305,806	284,253	6,781,849
Infrastructure	43,586,841	730,227	-	44,317,068
Total capital assets being depreciated	92,365,044	1,903,273	355,100	93,913,217
Less accumulated depreciation for:				
Buildings and building improvements	17,058,342	976,657	-	18,034,999
Equipment	2,204,166	219,819	54,316	2,369,669
Vehicles	4,727,031	443,887	259,848	4,911,070
Infrastructure	16,961,904	1,212,260	-	18,174,164
Total accumulated depreciation	40,951,443	2,852,623	314,164	43,489,902
Total capital assets being depreciated, net	51,413,601	(949,350)	40,936	50,423,315
Governmental activities capital assets, net	\$ 63,604,232	1,898,407	40,936	65,461,703

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 70,176
Public safety	359,899
Public works, including depreciation of general infrastructure assets	1,419,286
Recreation and parks	11,953
Education	991,309
Total depreciation expense – governmental activities	\$ 2,852,623

INTERFUND LOAN BALANCES

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account. Individual interfund loan receivable and payable balances at the year ended June 30, 2013 were as follows:

	Interfund Receivables	Interfund payables
General Fund	\$ -	3,315,602
Public Safety Building Capital Project	49,116	-

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

INTERFUND LOAN BALANCES, CONTINUED

	<u>Interfund Receivables</u>	<u>Interfund payables</u>
Other Governmental Funds:		
Town special revenue funds	\$ 245,069	-
School lunch special revenue fund	-	350,458
Adult education special revenue fund	-	10,529
School special revenue funds	-	306,112
Nonmajor capital project funds	3,333,366	-
Clark Emerson permanent fund	-	3,155
Total Other Governmental Funds	3,578,435	670,254
Proprietary Funds:		
Recreation	97,312	-
Mt. Agamenticus	26,812	-
Sohier Park	39,932	-
Outside duty	26,942	-
Goodrich Park	4,348	-
Printing	-	1,215
Senior Center	164,174	-
Total Proprietary Funds	359,520	1,215
Totals	\$ 3,987,071	3,987,071

INTERFUND TRANSFERS

Interfund transfers consist of budgeted transfers to and from other funds to fund certain activities accounted for in those funds. Individual fund transfers for the year ended June 30, 2013 were as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 172,646	210,153
Other Governmental Funds:		
Special revenue funds:		
FEMA Irene grant	-	25,027
FEMA NEMO grant	-	60,035
York Beach TIF	-	30,000
Trails	5,638	-
Conservation coordinator	40,597	-
School lunch	142,903	-
Adult education	4,655	-
School special revenues	-	4,655
Total Special Revenue Funds	193,793	119,717
Capital Project Funds:		
Short Ridge drainage	34,000	-
York Beach infrastructure	30,000	-
Total Capital Project Funds	64,000	-
Total Other Governmental Funds	257,793	119,717

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

INTERFUND TRANSFERS, CONTINUED

	Transfers <u>in</u>	Transfers <u>out</u>
Enterprise Funds:		
Mt. Agamenticus	\$ -	20,985
Sohier Park	-	62,386
Outside duty	-	17,198
Total Enterprise Funds	-	100,569
Totals	\$ 430,439	430,439

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2013, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
Governmental activities:					
General obligation bonds	\$ 28,582,749	3,644,100	2,394,792	29,832,057	2,704,049
Loans payable	58,597	-	50,180	8,417	8,417
Note payable	-	1,086,733	-	1,086,733	217,347
Premium on bonds	-	82,520	3,930	78,590	3,930
Total bonds, notes and loans payable	28,641,346	4,813,353	2,448,902	31,005,797	2,933,743
Capital leases	1,468,452	336,484	289,730	1,515,206	222,226
Other post employment benefits	288,629	78,737	21,242	346,124	-
Accrued compensated absences	1,127,822	1,092,691	1,127,822	1,092,691	-
Total long-term liabilities	\$ 31,526,249	6,321,265	3,887,696	33,959,818	3,155,969

Notes Payable

During the fiscal year ended June 30, 2013, York County changed its fiscal year end and assessed county tax over a six-month interim period. The amount of tax assessed to the Town of York, Maine totaled \$1,086,733. The Town has an agreement with the County to pay the \$1,086,733 in five equal annual payments of \$217,347 plus interest of 1.73% starting on December 31, 2013 and ending December 31, 2017. As of June 30, 2013, the Town's outstanding amount of the note payable to York County was \$1,086,733.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

LONG-TERM DEBT

Bonds, Notes and Loans Payable

Bonds, notes and loans payable at June 30, 2013 are comprised of the following:

	<u>Originally Issued</u>	<u>Date of issue</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance</u>
Bonds, notes and loans payable:					
Governmental activities:					
York Sewer District	\$ 313,593	6/3/2005	6/9/2019	1.30%	119,712
York Sewer District	11,409	9/23/2005	11/14/2019	0%	5,324
York County	1,086,733	6/30/2013	12/31/2017	1.73%	1,086,733
General Obligation Bond	3,524,000	11/1/2008	11/1/2028	4.0-5.0%	2,804,000
General Obligation Refunding	10,785,000	3/1/2010	3/1/2020	1.0-3.0%	7,230,000
General Obligation Refunding	8,624,500	7/1/2010	7/1/2020	2.0-3.8%	7,424,500
General Obligation Refunding	9,124,421	10/1/2011	9/1/2031	2.0-3.25%	8,604,421
General Obligation Bonds	3,644,100	8/1/2012	8/1/2033	1.0-2.4%	3,644,100
Kennebunk Savings Loan	100,000	1/17/2013	12/17/2013	2.15%	8,417
Total governmental activities					\$ 30,927,207

The annual debt service requirements to amortize bonds, loans and notes payable are as follows:

	<u>Principal</u>	<u>Interest</u>
2014	\$ 2,929,813	676,220
2015	2,917,656	722,362
2016	2,841,421	662,778
2017	2,633,188	604,546
2018	2,608,460	545,240
2019-2023	7,932,149	1,928,423
2024-2028	5,470,000	1,022,750
2029-2033	3,594,520	209,396
Totals	\$ 30,927,207	6,371,715

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its state assessed valuation. At June 30, 2013, the Town's outstanding debt did not exceed these limits.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

CAPITAL LEASES

The Town has entered into lease agreements as lessee for financing the acquisition of equipment. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of its inception.

The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payment at June 30, 2013.

	Governmental Funds
2014	\$ 288,176
2015	166,911
2016	153,359
2017	149,118
2018	115,741
2019-2023	563,614
2024-2028	544,019
2029	<u>106,134</u>
Total minimum lease payments	2,087,072
Less: amount representing interest	<u>571,866</u>
Present value of future minimum lease payments	<u>\$ 1,515,206</u>

OVERLAPPING DEBT

The Town is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the Town's State valuation to the County's State valuation. For the year ended June 30, 2013, the Town's State valuation of \$3,928,900 was 13.54% of the County's State valuation of \$29,012,250. The Town's share is 13.54% or \$1,402,142 of York County's \$10,355,554 long-term debt outstanding at June 30, 2013.

COMMITMENTS AND CONTINGENCIES

As of June 30, 2013, the Town has commitments for various, ongoing construction projects, including the public safety building and energy upgrades at the School Department, among others.

As of June 30, 2013, the School Department had a commitment for the Coastal Ridge Elementary School window and siding project of \$176,828.

On November 20, 2012, a special education hearing officer made a determination that the School Department is responsible for costs of approximately \$120,000 for two years of programming for a student at an out of district school. The School Department is appealing this judgment to Federal District Court. If the appeal is not successful, the School Department will also be liable for the other party's attorneys' fees and costs, and would potentially be responsible for the student's instruction costs for a third year.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

COMMITMENTS AND CONTINGENCIES, CONTINUED

The School Department's total potential liability, if the appeal is unsuccessful, is unknown but is estimated at \$220,000. At this time, the School Department has not accrued a liability since the outcome of the appeal is unknown.

The York School Department participates in a number of federally assisted grant programs. Although the programs have been audited in compliance with the Single Audit Act of 1984, these programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for, or including, the year ended June 30, 2013, have not yet been completed. Accordingly, the York Public School's compliance with applicable grant requirements will be established at some future date. The amount, if any, of the expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Department expects such amounts, if any, to be immaterial.

FUND BALANCE

At June 30, 2013, portions of the Governmental Funds fund balances consisted of the following:

	General Fund	Public Safety Building Capital Project	Other Governmental Funds
Nonspendable:			
Prepaid expenditures	\$ 1,193,190	-	-
Permanent fund principal	-	-	20,527
School lunch inventory	-	-	20,834
Total nonspendable	1,193,190	-	41,361
Restricted:			
School general fund	334,330	-	-
School special revenues	-	-	50,729
Adult education grants	-	-	12,179
York Beach TIF	-	-	13,838
Other Town grants and donations	-	-	12,261
Permanent fund income	-	-	21
Total restricted	334,330	-	89,028
Committed:			
Public safety building capital project fund	-	4,590,018	-
Mitchell/Airport Drive capital project fund	-	-	1,013,134
Energy efficiency capital project fund	-	-	193,155
Short Sands drainage	-	-	109,901
Town docks capital project fund	-	-	388,592
Lake Carolyn Dam capital project fund	-	-	72,407
Town hall improvements capital project fund	-	-	94,483
York Street capital project fund	-	-	114,360
Route 103 capital project fund	-	-	143,485
Connector road capital project fund	-	-	1,520,884
Major drainage capital project fund	-	-	350,846
Two ton plow truck capital project fund	-	-	75,181
Seawall's Bridge Utility capital project fund	-	-	75,181
York Street/Long Sands capital project fund	-	-	50,121

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCE, CONTINUED

	General Fund	Public Safety Building Capital Project	Other Governmental Funds
School capital project fund	\$ -	-	1,094,844
Other Town capital project funds	-	-	62,888
York Beach reserve special revenue fund	-	-	211,215
Harbor dredge special revenue fund	-	-	363,299
Harbor/wharf special revenue fund	-	-	205,712
Impact fees special revenue fund	-	-	41,491
Performance accounts special revenue fund	-	-	135,160
Other Town special revenue funds	-	-	5,908
Total committed	-	4,590,018	6,322,247
Assigned:			
Future budgeted use of fund balance	650,000	-	-
Town budget carry forwards:			
Voting machines	45,000	-	-
Legal (MTA Issue)	10,738	-	-
Legal	32,674	-	-
Information technology	10,380	-	-
Debt services (YSD)	14,770	-	-
Cable TV	7,130	-	-
Police vehicles	69,453	-	-
Public safety site design & engineering	60,684	-	-
Hot top	292,101	-	-
White goods – maintenance/paving	10,500	-	-
Contract services – traffic lights	592	-	-
FEMA funds	8,095	-	-
Contingency	44,800	-	-
Contingency (Cape Neddick River)	1,400	-	-
Contingency (YVF)	18,123	-	-
YBF roof repair	35,720	-	-
Bellmarsh Road	24,676	-	-
Sign maintenance	1,762	-	-
Road repair and reconstruction	273,922	-	-
Fishermen's Walk renovations	31,676	-	-
Seawall repair	19,563	-	-
Broadway/Airport Drive drainage	11,043	-	-
Cow Beach phase II drainage	18,200	-	-
Town reserves:			
OT detail	3,852	-	-
Sohier Park building	7,750	-	-
Iron/metal recycling	10,190	-	-
Fire equipment	258	-	-
350 th	5,380	-	-
Airport Drive	22,113	-	-
Academic reimbursement	8,017	-	-

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

FUND BALANCE, CONTINUED

	General	Public	Other
	<u>Fund</u>	<u>Safety Building</u>	<u>Governmental</u>
		<u>Capital Project</u>	<u>Funds</u>
Animal welfare	\$ 22,916	-	-
Building	41,612	-	-
Bog Road	17,857	-	-
Capital equipment	252,600	-	-
CEO	102,514	-	-
CMP Spur Road	9,988	-	-
Conservation	5,089	-	-
Earned time	155,354	-	-
Fireworks	(77)	-	-
York Beach fire truck	2,026	-	-
Fishermen's fund	1,034	-	-
Fishermen's memorial	753	-	-
Goodrich Park	355	-	-
Heat	14,672	-	-
Historic markers	230	-	-
Hoist repair	2,432	-	-
Long Sands BH	468	-	-
Nubble Light	14,678	-	-
Off premise signs	2,844	-	-
Open space	81,957	-	-
Wheeler Marsh	12,976	-	-
Public works equipment	2,890	-	-
Street openings	(8,660)	-	-
Sohier Park maintenance	1	-	-
Tree planting	6,328	-	-
Unemployment	2,693	-	-
Village lights	1,511	-	-
Wheeler trust	(3,126)	-	-
Total assigned	2,494,477	-	-
Unassigned	2,454,838	-	(379,905)
Total fund balance	\$ 6,476,835	4,590,018	6,072,731

TAX INCREMENT FINANCING DISTRICT

Under Maine law, the Town has established a Tax Increment Financing District (TIF) to finance improvements within the Town of York. The District specifically encompasses the downtown residential and commercial areas of York Beach, as well as the surrounding open areas. The purpose of the District is to fund certain improvements to the York Beach area, including drainage and flood control infrastructure, sidewalk improvements, and area traffic designs. TIF improvements are to be funded through a combination of municipal bonds, federal grants, and the incremental value multiplied by the tax rate. The incremental value is defined as the increase of the current valuation over the original assessed value of \$36,650,300. As there has been a decrease in the valuation of the District area, no current year taxes have been allocated to the District. Expenditures related to the District's purpose totaled \$0 and \$21,354 as of June 30, 2013 and 2012, respectively.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MainePERS)

Maine PERS - Consolidated Plan

Description of the Plan - The Town contributes to the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the Town of York is required to contribute an actuarially determined rate.

The current rate is 5.3% for the Regular AC plan and 7.5% for the Special #2C plan, of annual covered payroll. The contribution rates of plan members and the Town of York are established and may be amended by the Maine Public Employees Retirement System Board of Trustees. The Town's contributions to the Maine Public Employees Retirement System Consolidated Plan for the years ended June 30, 2013 and 2012 were \$280,628 and \$230,932, respectively, which is equal to the required contributions for the year.

Maine Public Employees Retirement System (Maine PERS) - Teachers Group

Description of Plan - All schoolteachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Teacher's Group. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution which amounts to \$2,122,267 (15.86%) for the fiscal year 2013. This amount has been reported as an intergovernmental revenue and retirement expenditure in the GAAP basis financial statements (Statement 2). There is no contribution required by the School except for federally funded teachers, for which the School contributed 16.33% of their compensation. This cost is charged to the applicable grant.

Beginning on July 1, 2013, as a result of the State Biennial budget, the School Unit will be responsible for approximately half of the normal cost of the teacher's plan. This approximates 2.65% of compensation.

457 RETIREMENT PLAN

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

457 RETIREMENT PLAN, CONTINUED

The Town contributes 7.5% of annual compensation on behalf of full time employees who are not participating in the Maine Public Employees Retirement System. Contributions for the year ended June 30, 2013 and 2012 were \$121,901 and \$122,111, respectively.

The requirements of IRS Section 457(g) prescribes that the Town no longer owns the amounts deferred by employees, including the related income on those amounts. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on their plan assets, were removed from the Town's financial statements.

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the Town either carries commercial insurance, or participates in public entity risk pools or is effectively self-insured. Currently, the Town participates in two public entity risk pools sponsored by the Maine Municipal Association. Based on the coverage provided by these pools, as well as certain coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2013.

PRIOR PERIOD ADJUSTMENTS

During FY 2013, the Town determined that the accrued compensated absences previously reported were understated. The liability and the Governmental Activities beginning net position have been restated.

During FY 2013, the School Department decided to split the Adult Education activity from the General Fund and Other Special Revenue Funds and show it as its own special revenue fund. In addition, the School Department determined that a long-term lease that was reported under the Town General Fund should have been reported as a capital project fund. Lastly, the School Department discovered scholarship accounts that had not been previously reported on the financial statements. Fund balances and net position amounts as of July 1, 2012 have been restated as follows:

	<u>General Fund</u>	<u>Adult Education</u>	<u>School Special Revenues</u>
Fund balance as previously reported	\$ 6,835,511	-	300,734
FY 2012 lease proceeds	(353,626)	-	-
Adult education fund balances	(9,082)	10,035	(953)
Net position/fund balance, as restated	\$ 6,472,803	10,035	299,781

	<u>School Capital Projects</u>	<u>Private- Purpose Trusts</u>	<u>Governmental Activities</u>
Net position/fund balance as previously reported	\$ 35,253	469	51,094,735
Additional accrued compensated absences	-	-	(687,750)
FY 2012 lease proceeds	353,626	-	-
Certificate of deposit and savings not reported	-	14,385	-
Net position/fund balance, as restated	\$ 388,879	14,854	50,406,985

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

SUBSEQUENT EVENTS

On July 24, 2013, the School Committee approved a "Resolution to Authorize Energy Conservation and Air Quality Equipment and Related Improvements at York Schools for a price not to exceed \$2,634,076". The improvements are to be funded through the issuance of \$1,436,052 in Qualified School Construction Bonds and a lease purchase agreement of \$1,198,024. A Qualified School Construction Bond also funds the lease purchase agreement.

OTHER POST EMPLOYMENT BENEFITS

The Governmental Accounting Standards Board (GASB) issued its Statement 45, which addressed the reporting and disclosure requirements for other post employment benefits (OPEB). GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, was implemented, as required, by the Town of York, Maine for the year ended June 30, 2009. Under this pronouncement, it requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The Town of York is a member of the Maine Municipal Employees Health Trust. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the Town's OPEB liability under GASB Statement 45. An OPEB liability actuarial valuation was completed by the consultants in October 2011.

Plan Descriptions - In addition to providing pension benefits, the Town provides health care benefits for certain retired employees. Eligibility to receive health care benefits follows the same requirements as MainePERS. Eligible retirees are required to pay 100% of the health insurance premiums to receive health benefit coverage.

Funding Policy and Annual OPEB Cost - GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The Town currently funds these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits.

The annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty years.

The following table represents the OPEB costs for the years ended June 30, 2013, 2012 and 2011 and the annual required contribution:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Normal cost	\$ 33,027	33,027	33,027
Amortization of unfunded	49,227	49,227	49,227
Interest	13,174	10,832	8,315
Annual required contribution	95,428	93,086	90,569
Amortizing adjustment to ARC	(16,692)	(13,306)	(9,667)
Annual OPEB cost	78,737	79,780	80,902
Contributions made	(21,241)	(27,782)	(17,975)
Increase in net OPEB obligation	57,495	51,998	62,927
Net OPEB obligation beginning of year	288,629	236,631	173,704
Net OPEB obligation end of year	\$ 346,124	288,629	236,631

TOWN OF YORK, MAINE
Notes to Basic Financial Statements, Continued

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

The "contributions made" represent an implicit rate subsidy offset based on a calculation provided by the actuary which calculates the percentage of premiums which subsidizes retirees.

Funding Status and Funding Progress - The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2013, 2012 and 2011 were as follows:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual OPEB Cost	\$78,737	79,780	80,902
Percent of annual OPEB cost contributed	26.98%	34.82%	22.22%
Net OPEB obligation	346,124	288,629	236,631
Actuarial accrued liability	885,280	885,280	885,280
Plan assets	-	-	-
Unfunded actuarial accrued liability	885,280	885,280	885,280
Covered payroll	7,201,733	7,201,733	6,000,000
Unfunded actuarial accrued liability as a percentage of covered payroll	12.29%	12.29%	14.75%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions - Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

Actuarial valuation date	1/1/11
Actuarial cost method	Projected unit credit
Amortization method	Level dollar
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.0%
Projected salary increases	N/A
Healthcare cost trend rate	4.0% - 8.7%

TOWN OF YORK, MAINE
Required Supplementary Information

Schedule of Funding Progress
Retiree Healthcare Plan

<u>Fiscal Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) – Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll [(b-a) / c]</u>
2009	1/1/09	\$ -	869,124	869,124	0.00%	5,100,000	17.04%
2010	1/1/09	\$ -	869,124	869,124	0.00%	5,200,000	16.71%
2011	1/1/11	\$ -	885,280	885,280	0.00%	6,000,000	14.75%
2012	1/1/11	\$ -	885,280	885,280	0.00%	7,201,733	12.29%
2013	1/1/11	\$ -	885,280	885,280	0.00%	7,201,733	12.29%

GENERAL FUND

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The fund pays general operating expenditures, fixed charges, and capital improvement costs which are not paid through other funds.

TOWN OF YORK, MAINE
Balance Sheet - General Fund
June 30, 2013

ASSETS		
Cash and cash equivalents	\$	10,697,997
Receivables:		
Accounts		265,143
Intergovernmental		2,226
Taxes receivable - current year		1,030,335
Taxes receivable - prior years		51,641
Tax liens		417,699
Tax acquired property		63,175
Prepaid items		1,193,190
Total assets	\$	13,721,406
LIABILITIES		
Accounts payable		365,140
Accrued payroll		2,175,546
Other liabilities		367,330
Escrow payable		101
Unearned revenues		6,000
Interfund loans payable		3,315,602
Total liabilities		6,229,719
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes		1,014,852
Total deferred inflows of resources		1,014,852
FUND BALANCE		
Nonspendable		1,193,190
Restricted		334,330
Assigned		2,494,477
Unassigned		2,454,838
Total fund balance		6,476,835
Total liabilities, deferred inflows of resources, and fund balances	\$	13,721,406

TOWN OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the year ended June 30, 2013

	Budget	Actual	Variance positive (negative)
Revenues:			
Taxes:			
Property taxes	\$ 38,193,466	38,187,916	(5,550)
Supplemental taxes	-	13,441	13,441
Change in unavailable tax revenue	-	(24,466)	(24,466)
Excise taxes	2,707,000	2,693,854	(13,146)
Other	2,500	37,696	35,196
Total taxes	40,902,966	40,908,441	5,475
Licenses and permits:			
Town clerk fees	95,000	99,501	4,501
Plumbing permits	30,000	34,350	4,350
Parking stickers	87,500	98,833	11,333
Parking permits	-	6,000	6,000
Transfer station permits	35,000	30,820	(4,180)
Other permits and fees	3,130	24,651	21,521
Total licenses and permits	250,630	294,155	43,525
Intergovernmental:			
State Revenue Sharing	455,000	462,286	7,286
Homestead reimbursement	131,073	127,915	(3,158)
BETE reimbursement	18,615	18,244	(371)
General assistance reimbursement	9,000	9,986	986
Public safety grants	-	1,816	1,816
Rural roads	165,000	198,548	33,548
Education subsidy	1,162,490	996,420	(166,070)
State agency clients	20,000	7,094	(12,906)
Other	-	43,861	43,861
Total intergovernmental	1,961,178	1,866,170	(95,008)
Charges for services:			
Parking ticket revenue	110,000	76,386	(33,614)
Meter collections	200,000	206,272	6,272
Community development code fees	290,000	263,394	(26,606)
York hospital patrol fees	110,000	114,000	4,000
Police department fees	-	17,447	17,447
Ellis Park fees	29,000	31,790	2,790
Ogunquit reimbursement	-	174	174
Public safety answering point	318,000	104,103	(213,897)
Animal control officer registrations	20,000	4,668	(15,332)
Impact fees	90,000	98,600	8,600
Other charges for services	-	300	300
School charges for services	-	16,030	16,030
Total charges for services	1,167,000	933,164	(233,836)

TOWN OF YORK, MAINE
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund, Continued

	Budget	Actual	Variance positive (negative)
Revenues, continued:			
Other:			
Interest revenue	250,000	183,784	(66,216)
Board of Appeals	3,500	2,000	(1,500)
Cable TV	175,000	192,484	17,484
Sale of property	-	62,649	62,649
Other school department revenues	39,050	24,368	(14,682)
Donations	-	585	585
Miscellaneous	59,251	150,108	90,857
Total other	526,801	615,978	89,177
Total revenues	44,808,575	44,617,908	(190,667)
Expenditures:			
Current:			
General government:			
Board of selectmen	24,880	23,586	1,294
Town manager	251,083	241,556	9,527
Finance	233,757	219,629	14,128
Information technology	197,847	187,467	10,380
Human resources	108,986	102,754	6,232
Assessing	292,932	265,612	27,320
Community development	703,389	676,783	26,606
Town clerk/tax collector	333,676	328,867	4,809
Elections	25,043	22,715	2,328
Town hall operations	209,346	124,494	84,852
Total general government	2,380,939	2,193,463	187,476
Public safety:			
Public safety services	4,254,144	4,133,697	120,447
Fire department	952,585	876,806	75,779
Hydrants	856,500	852,088	4,412
Public health	80,000	80,000	-
Total public safety	6,143,229	5,942,591	200,638
Public works:			
Maintenance and disposal services	2,850,804	2,754,336	96,468
Winter maintenance	1,129,570	1,094,679	34,891
FEMA grants	8,095	3,286	4,809
Total public works	3,988,469	3,852,301	136,168
Parks and recreation:			
Short Sands Park	37,076	36,183	893
Recreation administration	131,187	132,116	(929)
Senior center	244,920	236,049	8,871
Parks, grounds, and beaches	728,529	728,170	359
Total parks and recreation	1,141,712	1,132,518	9,194
Public assistance:			
General assistance	35,501	27,878	7,623
Outside agencies	37,200	37,200	-
Circuit breaker assistance	50,000	49,819	181
Total public assistance	122,701	114,897	7,804

TOWN OF YORK, MAINE
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund, Continued

	Budget	Actual	Variance positive (negative)
Expenditures, continued:			
Library	\$ 450,218	450,218	-
County tax	2,188,134	2,188,134	-
Education:			
Regular instruction	10,895,985	10,825,381	70,604
Special education instruction	3,888,597	3,803,287	85,310
Career and technical education	3,060	3,060	-
Other instruction	1,043,609	1,014,264	29,345
Student and staff support	2,574,924	2,552,776	22,148
System administration	790,251	790,251	-
School administration	1,319,299	1,300,915	18,384
Transportation	1,130,750	1,130,750	-
Facilities maintenance	2,781,047	2,747,900	33,147
Other	79,695	77,453	2,242
Debt service	1,512,594	1,472,037	40,557
Total education	26,019,811	25,718,074	301,737
Unclassified:			
Boards and committees	25,430	13,592	11,838
Insurance	339,303	335,970	3,333
Contingency	65,083	5,200	59,883
Cable TV	14,801	7,530	7,271
Overlay/abatements	98,035	11,926	86,109
Total unclassified	542,652	374,218	168,434
Capital outlay:			
Village plan	44,541	-	44,541
Voting machines	45,000	-	45,000
Police vehicles	115,355	45,902	69,453
Public safety conceptual design	60,684	-	60,684
Roads and side walks	911,278	303,594	607,684
Drainage	47,705	-	47,705
Seawall repair	19,564	-	19,564
Total capital outlay	1,244,127	349,496	894,631
Debt service:			
Bond costs	44,000	35,332	8,668
Principal	1,288,550	1,277,928	10,622
Interest	548,109	458,625	89,484
Total debt service	1,880,659	1,771,885	108,774
Total expenditures	46,102,651	44,087,795	2,014,856
Excess (deficiency) of revenues over (under) expenditures	(1,294,076)	530,113	1,824,189
Other financing sources (uses):			
Use of fund balance	825,000	-	(825,000)
Carryforward balances	790,919	-	(790,919)
Appropriations for reserve accounts	(27,000)	(25,000)	2,000
Transfers to reserve accounts	-	(307,184)	(307,184)
Transfers to special revenue funds	(260,843)	(168,153)	92,690
Transfers from special revenue funds	-	85,062	85,062
Transfers from enterprise funds	-	87,584	87,584
Transfers to enterprise funds	-	(8,000)	(8,000)
Transfers to capital project funds	(34,000)	(34,000)	-
Total other financing sources (uses)	1,294,076	(369,691)	(1,663,767)
Net change in fund balance	-	160,422	160,422
Fund balance, beginning of year-budgetary basis, restated		5,929,774	
Fund balance, end of year-budgetary basis		6,090,196	
Accrued summer benefits		(414,836)	
Amounts held in reserves		801,475	
Fund balance, end of year - GAAP basis	\$	6,476,835	

NONMAJOR GOVERNMENTAL FUNDS

TOWN OF YORK, MAINE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013

	Special Revenue Funds				Capital		Total Other
	Town	School	Adult	School	Projects	Permanent	Governmental
	Programs	Lunch	Education	Special	Funds	Funds	Funds
				Revenues			
ASSETS							
Cash and cash equivalents	\$ 511,924	104,857	7,539	-	2,207,128	23,703	2,855,151
Accounts receivable	-	-	-	20,361	-	-	20,361
Intergovernmental receivables	235,974	8,085	948	382,416	-	-	627,423
Inventory	-	20,834	-	-	-	-	20,834
Interfund loans receivable	245,069	-	-	-	3,333,366	-	3,578,435
Total assets	\$ 992,967	133,776	8,487	402,777	5,540,494	23,703	7,102,204
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	14,072	247	786	35,595	271,642	-	322,342
Accrued payroll	3,819	4,309	1,746	13,956	-	-	23,830
Unearned revenues	-	13,047	-	-	-	-	13,047
Interfund loans payable	-	350,458	10,529	306,112	-	3,155	670,254
Total liabilities	17,891	368,061	13,061	355,663	271,642	3,155	1,029,473
Fund balances:							
Nonspendable	-	20,834	-	-	-	20,527	41,361
Restricted	26,099	-	12,179	50,729	-	21	89,028
Committed	962,785	-	-	-	5,359,462	-	6,322,247
Unassigned	(13,808)	(255,119)	(16,753)	(3,615)	(90,610)	-	(379,905)
Total fund balances (deficits)	975,076	(234,285)	(4,574)	47,114	5,268,852	20,548	6,072,731
Total liabilities and fund balances	\$ 992,967	133,776	8,487	402,777	5,540,494	23,703	7,102,204

TOWN OF YORK, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2013

	Special Revenue Funds				Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
	Town Programs	School Lunch	Adult Education	School Special Revenues			
Revenues:							
Local assessment	\$ -	-	92,690	-	-	-	92,690
Intergovernmental	366,376	126,651	55,028	477,041	598,871	-	1,623,967
Donations	12,250	-	-	-	-	-	12,250
Charges for services	133,637	317,830	40,211	-	-	-	491,678
Interest income	151	-	-	-	10,600	7	10,758
Other revenue	28,570	145,249	2,824	84,264	99,421	-	360,328
Total revenues	540,984	589,730	190,753	561,305	708,892	7	2,591,671
Expenditures:							
Current:							
Program expenditures	441,928	826,719	210,017	809,317	-	-	2,287,981
Other expenditures	-	-	-	-	-	10	10
Capital expenditures	-	-	-	-	3,037,451	-	3,037,451
Total expenditures	441,928	826,719	210,017	809,317	3,037,451	10	5,325,442
Excess (deficiency) of revenues over (under) expenditures	99,056	(236,989)	(19,264)	(248,012)	(2,328,559)	(3)	(2,733,771)
Other financing sources (uses):							
Bond proceeds	-	-	-	-	3,644,100	-	3,644,100
Transfers in	46,235	142,903	4,655	-	64,000	-	257,793
Transfers out	(115,062)	-	-	(4,655)	-	-	(119,717)
Total other financing sources (uses)	(68,827)	142,903	4,655	(4,655)	3,708,100	-	3,782,176
Net change in fund balances	30,229	(94,086)	(14,609)	(252,667)	1,379,541	(3)	1,048,405
Fund balances (deficits), beginning of year-restated	944,847	(140,199)	10,035	299,781	3,889,311	20,551	5,024,326
Fund balances (deficits), end of year	\$ 975,076	(234,285)	(4,574)	47,114	5,268,852	20,548	6,072,731

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for resources obtained and expended for specified purposes that are restricted by law or administrative action.

TOWN OF YORK, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds - Town Programs
For year ended June 30, 2013

	Balance (deficit) beginning of year, restated	Revenues					Expenditures Program Expenditures	Transfers in (out)	Balance (deficit) end of year
		Grants	Donations	Charges for Services	Other Revenues	Interest Income			
406 Beach reserve	\$ 172,904	-	-	42,760	-	22	4,471	-	211,215
409 FEMA Irene grant	15,703	9,324	-	-	-	-	-	(25,027)	-
411 Emergency planning grants	-	54,223	-	-	-	-	54,223	-	-
413 ATV grants	-	25,078	-	-	-	-	24,465	-	613
415 Smart policing grants	-	43,200	-	-	-	-	42,474	-	726
417 Other police grants	-	65,987	-	-	-	-	61,846	-	4,141
435 Choose to be healthy fund	-	-	-	-	832	-	2,614	-	(1,782)
436 HBB	28	-	-	19,366	8,000	-	21,622	-	5,772
440 Harbor dredge	340,978	-	-	22,239	-	82	-	-	363,299
442 Harbor/wharf	172,953	-	-	38,740	14,758	30	20,769	-	205,712
451 KSB challenge	7,426	-	-	-	-	-	645	-	6,781
452 Impact fees	41,474	-	-	-	-	17	-	-	41,491
455 Maine historic preservation	(2,700)	7,680	-	-	-	-	4,980	-	-
456 MMA wellness	136	-	-	-	-	-	-	-	136
458 Mt. A Landscape	(4,980)	-	-	-	4,980	-	-	-	-
461 FEMA Nemo grant	-	120,759	-	-	-	-	60,724	(60,035)	-
471 York Beach TIF	43,838	-	-	-	-	-	-	(30,000)	13,838
472 Trails	(2,986)	35,000	-	-	-	-	49,678	5,638	(12,026)
474 Conservation coordinator	2,304	5,125	12,250	-	-	-	60,276	40,597	-
490 Performance accounts	157,769	-	-	10,532	-	-	33,141	-	135,160
Total	\$ 944,847	366,376	12,250	133,637	28,570	151	441,928	(68,827)	975,076

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for resources obtained and expended for the acquisition of major capital facilities.

TOWN OF YORK, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Project Funds
For year ended June 30, 2013

		Balance beginning of year	Revenues Interest	Bond Proceeds	Other Revenues	Expenditures Capital Outlay	Transfers in (out)	Balance end of year
201	Mitchell Airport Drive	\$ 1,033,284	1,381	-	-	21,531	-	1,013,134
202	York/Raydon	144	17	-	-	-	-	161
203	Roaring Rock	12,678	25	-	-	-	-	12,703
204	Highland Farms	7	1	-	-	-	-	8
205	Town Hall Renovations	(90,610)	-	-	-	-	-	(90,610)
206	Fire Truck	3,288	4	-	-	-	-	3,292
207	Energy Efficiency	148,000	385	100,000	15,498	70,728	-	193,155
209	Short Sands Drainage	(412,058)	58	-	490,000	2,099	34,000	109,901
210	Long Sands	(9,330)	-	-	10,000	467	-	203
211	Town Docks	304,829	390	-	83,373	-	-	388,592
212	Lake Carolyn Dam	105,124	128	-	-	32,845	-	72,407
213	Town Hall Improvements	94,478	5	-	-	-	-	94,483
214	Ridge/Old Post	(2,110)	-	-	2,110	-	-	-
215	York Beach Infrastructure	(26,398)	-	-	-	-	30,000	3,602
216	York Street	265,395	201	-	-	151,236	-	114,360
217	North Village	(1,044)	-	-	1,044	-	-	-
218	Bartlett Road	2,821	4	-	-	-	-	2,825
219	Josiah Norton	605	1	-	-	-	-	606
220	Open Space	871	115	300,000	-	300,000	-	986
221	Route 103	143,305	180	-	-	-	-	143,485
223	Lake Carolyn	159	11	-	-	-	-	170
224	SCBA	301,776	59	-	-	288,013	-	13,822
225	Plow Truck	1,395	3	-	-	-	-	1,398
226	Grader	7,916	10	-	-	-	-	7,926
228	Connector Road	1,542,201	3,686	-	-	25,003	-	1,520,884
229	FY 2012 Plow Truck	73,706	86	-	-	73,550	-	242
230	Telephone system	-	25	19,800	-	19,800	-	25
231	Major drainage	-	846	350,000	-	-	-	350,846
232	York Village Fire Renovations	-	515	455,000	-	443,009	-	12,506
233	FY 2013 Heavy Plow Truck	-	99	142,000	-	140,322	-	1,777
234	Two Ton Plow Truck	-	181	75,000	-	-	-	75,181
235	Software Upgrade	-	87	36,300	-	36,060	-	327
236	Seawall's Bridge Utility	-	181	75,000	-	-	-	75,181
237	York Street/Long Sands	-	121	50,000	-	-	-	50,121
238	Bog Road	-	309	250,000	-	250,000	-	309
275	School Projects	388,879	1,486	1,791,000	96,267	1,182,788	-	1,094,844
Total		\$ 3,889,311	10,600	3,644,100	698,292	3,037,451	64,000	5,268,852

NONMAJOR GOVERNMENTAL FUNDS

PERMANENT FUNDS

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

TOWN OF YORK, MAINE
Balance Sheet
Nonmajor Permanent Funds
June 30, 2013

	Clark Emerson
ASSETS	
Cash and cash equivalents	\$ 23,703
Total assets	23,703
LIABILITIES AND FUND BALANCE	
Liabilities:	
Interfund loans payable	3,155
Total liabilities	3,155
Fund balance:	
Nondisposable	20,527
Restricted	21
Total fund balance	20,548
Total liabilities and fund balance	\$ 23,703

TOWN OF YORK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Permanent Funds
For the year ended June 30, 2013

	Clark Emerson
Revenues:	
Investment income	\$ 7
Total revenues	7
Expenditures:	
Current:	
Miscellaneous	10
Total expenditures	10
Net change in fund balance	(3)
Fund balance, beginning of year	20,551
Fund balance, end of year	\$ 20,548

NONMAJOR PROPRIETARY FUNDS

Proprietary funds are used to report activities that are self supporting through charging users fees and other related revenues.

TOWN OF YORK, MAINE
Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2013

Business-type Activities - Enterprise Funds								
	Recreation	Mt. Agamenticus	Sohier Park	Outside Duty	Goodrich Park	Printing	Senior Center	Totals
ASSETS								
Cash and cash equivalents	\$ -	-	36,309	-	-	-	550	36,859
Accounts receivable	-	-	-	16,876	-	-	-	16,876
Inventory	-	-	63,665	-	-	-	-	63,665
Interfund loan receivable	97,312	26,812	39,932	26,942	4,348	-	164,174	359,520
Total assets	97,312	26,812	139,906	43,818	4,348	-	164,724	476,920
LIABILITIES								
Accounts payable	14,069	4,832	7,416	-	88	-	6,167	32,572
Accrued payroll	14,326	-	844	252	-	-	-	15,422
Interfund loans payable	-	-	-	-	-	1,215	-	1,215
Total liabilities	28,395	4,832	8,260	252	88	1,215	6,167	49,209
NET POSITION								
Unrestricted	68,917	21,980	131,646	43,566	4,260	(1,215)	158,557	427,711
Total net position	\$ 68,917	21,980	131,646	43,566	4,260	(1,215)	158,557	427,711

TOWN OF YORK, MAINE
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Proprietary Funds
For the year ended June 30, 2013

Business-type Activities - Enterprise Funds								
	Recreation	Mt. Agamenticus	Sohier Park	Outside Duty	Goodrich Park	Printing	Senior Center	Totals
Operating revenues:								
User fees	\$ 442,389	-	-	113,990	-	598	134,459	691,436
Sponsorships/memberships	42,844	-	-	-	-	-	11,510	54,354
Gift shop sales	-	-	246,522	-	-	-	-	246,522
Rental income	-	48,146	-	-	7,200	-	-	55,346
Donations	-	13,486	4,271	-	-	-	105,700	123,457
Other	-	-	-	-	-	-	3,405	3,405
Total operating revenues	485,233	61,632	250,793	113,990	7,200	598	255,074	1,174,520
Operating expenses:								
Cost of goods	-	-	73,159	-	-	-	28,795	101,954
Salaries and benefits	261,042	13,095	14,044	85,400	-	-	710	374,291
Training, meetings, and travel	1,637	2,439	1,080	-	-	-	1,590	6,746
Maintenance	2,592	12,545	3,493	-	1,523	-	784	20,937
Office expenses	12,371	530	2,431	-	2,461	-	1,728	19,521
Supplies	59,373	-	4,142	-	-	941	6,294	70,750
Contracts	141,979	12,114	11,376	-	587	-	74,125	240,181
Utilities	-	3,366	130	-	113	-	-	3,609
Fuel	-	-	-	-	-	-	3,365	3,365
Other	5,015	-	-	-	-	-	1,081	6,096
Total operating expenses	484,009	44,089	109,855	85,400	4,684	941	118,472	847,450
Operating income (loss)	1,224	17,543	140,938	28,590	2,516	(343)	136,602	327,070
Nonoperating revenue:								
Interest income	-	-	11	-	-	-	-	11
Total nonoperating revenue	-	-	11	-	-	-	-	11
Income before transfers	1,224	17,543	140,949	28,590	2,516	(343)	136,602	327,081
Transfers in (out)	-	(20,985)	(62,386)	(17,198)	-	-	-	(100,569)
Change in net position	1,224	(3,442)	78,563	11,392	2,516	(343)	136,602	226,512
Total net position, beginning of year	67,693	25,422	53,083	32,174	1,744	(872)	21,955	201,199
Total net position, end of year	\$ 68,917	21,980	131,646	43,566	4,260	(1,215)	158,557	427,711

SCHEDULE

TOWN OF YORK, MAINE
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
General Fund Reserves
For year ended June 30, 2013

		Balance beginning of year	Interest	Donations	Charges for Services	Appropriations	Expenditures	Transfers in (out)	Balance end of year
130	OT detail	\$ 2,687	-	-	1,682	-	517	-	3,852
131	Lawns to lobsters	(606)	-	2,584	-	-	1,238	(740)	-
132/460	Sohier Park Building	-	-	7,750	-	-	-	-	7,750
133	Iron/Metal Recycling	-	-	-	10,190	-	-	-	10,190
134	Fire Equipment	-	-	8,260	-	-	8,002	-	258
401	350th	5,378	2	-	-	-	-	-	5,380
402	Airport Drive	22,113	-	-	-	-	-	-	22,113
403	Academic reimbursement	8,016	1	-	-	-	-	-	8,017
404	Animal welfare	24,590	-	-	-	-	1,674	-	22,916
408	Building	41,600	12	-	-	-	-	-	41,612
410	Bog Road	19,459	6	-	-	-	1,608	-	17,857
412	Capital equipment	7,800	2	-	-	-	-	244,798	252,600
414	CEO	61,782	-	-	40,732	-	-	-	102,514
416	CMP Spur Road	9,985	3	-	-	-	-	-	9,988
418	Conservation	4,348	1	-	-	-	-	740	5,089
422	Earned time	190,729	56	-	-	20,000	55,431	-	155,354
424	Fireworks	41	-	-	-	-	118	-	(77)
426	York Beach fire truck	2,025	1	-	-	-	-	-	2,026
428	Fishermen's Fund	1,034	-	-	-	-	-	-	1,034
430	Fishermen's Memorial	924	-	-	-	-	171	-	753
434	Goodrich Park	355	-	-	-	-	-	-	355
446	Heat	16,300	-	12,000	-	-	13,628	-	14,672
448	Historic markers	379	1	-	-	-	150	-	230
450	Hoist repair	1,482	-	-	950	-	-	-	2,432
454	Long Sands BH	468	-	-	-	-	-	-	468
460	Nubble Light	14,624	4	50	-	-	-	-	14,678
462	Off premise signs	4,533	1	-	-	-	1,690	-	2,844
464	Open space	81,933	24	-	-	-	-	-	81,957
465	Wheeler Marsh	12,976	-	-	-	-	-	-	12,976
466	PW equipment	2,889	1	-	-	-	-	-	2,890
470	Sohier Park maintenance	3,743	-	-	-	-	66,128	62,386	1
476	Tree planting	6,326	2	-	-	-	-	-	6,328
478	Unemployment	(1,589)	-	-	-	5,000	718	-	2,693
479	Village lights	1,112	-	1,250	-	-	851	-	1,511
480	Wheeler trust	(3,126)	-	-	-	-	-	-	(3,126)
467/489	Street openings	(1,280)	-	-	23,261	-	30,641	-	(8,660)
Total		\$ 543,030	117	31,894	76,815	25,000	182,565	307,184	801,475

TOWN CLERK AND TAX COLLECTOR

Submitted By: Mary-Anne Szeniaewski, Town Clerk

mszeniaewski@yorkmaine.org

MOTOR VEHICLE REGISTRATIONS

PASSENGER CARS	10009
COMMERCIAL VEHICLES	424
MOTORCYCLES/MOPEDS	591
TRAILERS	906

DOG LICENSES

NON-NEUTERED	217
NEUTERED	2221
KENNELS	5

RECREATIONAL VEHICLE REGISTRATIONS

BOATS	1068
ATVS	231
SNOWMOBILES	124

VITAL RECORDS Jan.1 2012 - Dec.31 2012

BIRTHS	335
DEATHS	153
MARRIAGES	329

UNPAID PROPERTY TAXES

69 WOODBRIDGE LLC	\$147.26	BLANCHETTE, PAUL R/NANCY L.	\$2,220.23
ABDALLAH, DEE M	\$4,481.15	BLUE HILL PROPERTY LLC	\$1,444.73
ACETO, MICHAEL F	\$335.30	BLUE HILL PROPERTY LLC	\$1,783.91
AFM TRUST	\$14,602.50	BOSSI JOHN J/D MICHELLE	\$2,749.11
AHERN, RICHARD/DEBRA	\$802.92	BOTHWELL BRIAN/CHRISTY	\$95.76
ALLEN, DAVID	\$98.75	BOYLE JOANNE	\$1,431.40
ALTERMAN ROSE F. LIFE ESTATE	\$2,984.16	BRACY CANDICE/GARY C	\$2,186.37
ANDERSON, CATHY MARDEN	\$1,539.70	BRACY GERALD A	\$188.39
ANDERSON, DOROTHEA	\$92.20	BRADLEY JANE E LIFE ESTATE	\$9.70
ANDREWS, CHRISTOPHER/PAULINE	\$82.34	BRIDGES DAVID J	\$4,409.44
APPLE TRUST	\$33,372.12	BRILEY DOUGLAS A	\$2,417.44
ARRA, ROBERT W.	\$24,771.66	BROOKS SANDRA	\$4,495.09

ARSENAULT, ROSEMARIE/EDWARD	\$1,929.40	BROWN PHILIP A	\$1,258.09
ASHLEY, ELIZABETH I HRS.	\$1,411.48	BRUNO MICHAEL/SUSAN	\$82.26
ASHLEY PETER O.	\$2,153.50	BUONOPANE MICHELLE L/ROSE M	\$86.15
ASHLEY, SALLY W.	\$3,007.07	BURKE WILLIAM	\$4,204.88
AUSTIN, MICHAEL A. TRUSTEE	\$14,461.07	BUSQUE PEARL L	\$3,089.74
AVERILL, WILMOT L	\$4,951.26	BUTTON DORIS C	\$72.64
AYERS, DAVID S	\$1,018.06	CALLERY MAUREEN A TRUSTEE	\$800.57
BAILEY, JEROME E/PAMELA J BALKIN ALICE/ELSEMORE JESSICA/DOMINGUEZ SACCHETTI REALTY TRUST	\$101.00 \$11,928.77	CAMPBELL JOHN E	\$2,339.75
BANNISH HENRY J/JEAN G	\$321.05	CARAMIHALIS ANDREW	\$1,233.11
BARTLETT RICHARD I/LYNNE	\$2,841.73	CARAMIHALIS MICHAEL J	\$73.64
BEASLEY WILLIAM SR	\$116.68	CARIER DENNY	\$73.85
BEAUDRY-TORREY ANN F.	\$7.09	CARROLL BOB/ERIN	\$93.77
BELESIS PETER/VALERIE	\$1,630.91	CARSON CAROL R	\$6,332.71
BELLAVANCE PAUL O	\$2,542.96	CASCADE CORPORATION	\$615.67
BERENSON DANA L	\$143.13	CASCADE CORPORATION	\$593.76
BISSONETTE DANA M	\$14.12	CASE AMANDA	\$216.28
BLACKINGTON MELISSA/RALPH	\$2,792.18	CASE RAY	\$65.88
		CHANLATTE CESAR A	\$7,033.90
CHERTOK, ELIOT G./BARBARA L.	\$19,708.99		
CHURCHILL CHARON L	\$2,124.62	DAVIS MURIEL J	\$1,674.42
CINCOTTA, MICHAEL	\$2,084.77	DE PROPERTIES LLC	\$2,790.94
CINGULAR WIRELESS LLC	\$164.49	DEFINA PAUL/KATHLEEN	\$2,987.74
CLARK JEFFREY J TRUSTEE	\$2,007.09	DEMARCO JOSEPH G/RITA	\$360.69
CLARK JEFFREY J TRUSTEE	\$1,723.23	DEMOPOULOS JOHN	\$1,753.82
CLARK NADER ELLEN	\$1,780.99	DENIS MARC/CHERYL	\$2,989.14
CLARKE THERESA L TRUSTEE	\$17.08	DENNIS JUDITH	\$3,452.28
CLIFF HOUSE AND MOTELS INC	\$37,041.67	DENTREMONT DAVID P	\$1,999.12
CLOUTIER GERMAINE A TRUSTEE	\$163.49	DENTREMONT DAVID TRUSTEE	\$1,654.50
CONANT CONSTRUCTION LLC	\$32.42	DENTREMONT GARY	\$814.87
CONANT TROY M	\$179.43	DESJARDINS RICHARD/CHRIS	\$95.76
CONLEY LOUISE/KEVIN	\$351.73	DESMOND PAULINE M TRUSTEE	\$2,654.22
		DEVALLIERE BRYAN E/GWEN	\$1,011.08

CONNOLLY ROBERT/DONNA	\$109.71	DIXON CLYDE JR	\$2,748.11
COOLEY KIMH/FRANKLIN R SCOTT TRUSTEE	\$1,881.59	DIXON CLYDE N JR	\$157.51
COOLEY PATRICK/DANIELLE	\$880.61	DIXON CLYDE N JR	\$578.82
CORAS IOMPAIR DUINNIN INC	\$2,692.33	DIXON MARGARET W	\$688.38
CORNELL WARD I/ANNE B	\$1,841.54	DL PROPERTIES LLC	\$5,864.00
COURNOYER ROBERT C	\$1,583.79	DL PROPERTIES LLC	\$791.97
CRAFTS ROBERT H/RITA A	\$1,244.27	DOHERTY MARTIN C/LESLIE NR	\$1,799.72
CRAWFORD LESTER/SALLY	\$995.96	DOHERTY MARTIN C	\$528.79
CREAMER JOHN	\$1,607.58	DOLAN FRANCIS J/MARGUERITE R	\$21.66
CRONIN TIMOTHY/LAURA	\$103.73	DOMINGUEZ FAMILY TRUST	\$11,975.12
CROSSLEY GLADYS	\$2,405.49	DOWNEY KENNETH P	\$1,599.72
CROSSLEY GLADYS	\$122.65	DOWNEY MARK J/JEAN E	\$2,265.05
CURRIER DAVID R	\$2,752.09	DOWNING THOMASINA/KHAVARI MARA M	\$1,583.79
CURRIER DAVID R	\$173.45	DOWNES BRIDGET A	\$1,071.08
CURRIER EVERETT HRS	\$719.26	DREAMZ UNLIMITED	\$765.07
CUTTS RICHARD W JR/DAVID/NANCY	\$3,670.41	DREW ROBERT C/SHEILA I	\$2,186.37
DUNN STEPHEN A SR/TRAINOR DEBRA	\$2,697.83	FLANNERY JEAN/KAHWATI ERIN	\$93.77
DUNNAN DONALD STUART	\$132.56	FLEISCHMANN ROBERT F	\$1,357.69
DUNNAN DONALD STUART	\$72.83	FLEISCHMANN ROBERT F	\$990.17
DYER BEVERLY A/DAVID E	\$9.72	FORD ANTOINETTE M	\$2,841.73
DYER KENNETH H	\$1,535.03	FORD PHIL	\$87.79
EASTBROOK TIMBER CO INC.	\$184.41	FORESTER JAMES/JANNE	\$49.35
EASTBROOK TIMBER CO INC.	\$1,332.79	FORREST LEE W	\$1,810.12
EATON JAMES R/JEANNE O TRUSTEES	\$3,208.26	FOX ELEANOR M/DIANNE M	\$764.11
EFH INC	\$19,376.36	FRAMBACH RICHARD F/MARY M	\$2,281.98
ELDREDGE HEIDI B	\$5,508.03	FRANKLIN JEFFREY/RICHARD I	\$1,432.00
ELDREDGE HEIDI	\$3,649.49	FRASSO HENRIETTA/SALVUCCI SUSAN	\$1,045.33
ELLIOTT MATTHEW M	\$1,242.29	FREEMAN MARK E	\$2,471.22
EMERY PAULINE J	\$7,320.75	FREEMAN MARK TRUSTEE	\$1,065.87
EMMONS LISA E	\$2,005.09	FREEMAN MARK	\$738.18
EVERHART EDWARDL/BETH E	\$285.43	FREEMAN PAUL W	\$1,515.06

FERREIRA MICHAEL A/GAIL A	\$2,048.92	FRITZ BARRY A/ROXANNE A	\$3,647.50
FERRIN ALBERT E III	\$1,921.43	FRITZ ROXANNE A	\$2,265.05
FERRIN ALBERT E III	\$807.90	FULLERTON JOHN J/BARBARA	\$1,998.12
FERRIN ALBERT E III	\$2,402.50	FULTON DAVID K TRUSTEE	\$368.98
FIANDACA JOSEPH J JR TRUSTEE	\$962.54	GAFFNEY PAULINE M TRUSTEE	\$3,560.85
FIANDACA JOSEPH J JR TRUSTEE	\$1,151.18	GAGNE KIM M	\$493.64
FIANDACA JOSEPH J JR TRUSTEE	\$3,961.91	GALISPEAU JOSEPH E SR/DOROTHY M T	\$99.75
FINN DIEDRE	\$237.19	GANEM STEPHEN C	\$1,340.76
FITCH NANCY M	\$1,591.17	GANGEMI STEPHEN A	\$63.61
FLAGGS RV RESORT LLC	\$340.78	GARLAND LAUREN J	\$1,100.92
FLAGGS RV RESORT LLC	\$340.78	GAUDETTE GLEN	\$213.29
FLAGGS RV RESORT LLC	\$340.78	GELFUSO LOUIS J JR/MELISSA A	\$959.29
FLAGGS RV RESORT LLC	\$334.80	GEORGE JOANN E	\$1,047.94
FLAGGS RV RESORT LLC	\$340.78	GIANNETTI PAULV/SUSAN	\$11,212.12
GIBSON JOHN W/MARY E	\$357.81	HUTCH BARRY	\$2,672.41
GLADDING KIMBERLY	\$90.78	HUTCHINS WILLIAM R	\$2,137.56
GLANCY ROBERT F JR	\$88.79	IANNACO ANGELO TRUSTEE	\$330.82
GMELCH CATHERINE E	\$65.24	JAMERSON LAUARA/ERIC	\$64.12
GOMS JOHN L	\$916.47	JENKINS REGINA/JAMES	\$15.20
GOMS THELMA	\$2,369.03	JENKINS SANDRA G	\$6,782.91
GOMS THELMA	\$515.54	JOHNSON ERIK P	\$2,332.78
GORMAN JONATHAN T	\$2,743.13	JOHNSON ERIK P	\$79.00
GOULD CYNTHIA/WILLIAM	\$96.76	JOHNSON RUSSELL C/PAMELA J	\$3,693.31
GREY HARVEY A/GERALDINE	\$1,994.13	JOHNSON SEBA	\$1,973.22
GROGAN CORY T	\$66.44	JOHNSON STEVEN W	\$7,293.85
GROGAN CORY T	\$752.13	JORDAN JOSEPH D	\$4,109.23
GUARINO PAUL F/SUSAN J	\$333.81	JOSLIN CHRISTOPHER S	\$2,274.01
HALLISEY WILLIAM D/MARY A	\$323.89	JOYCE MARTIN V/MARGARET A	\$2,812.85
HANCOCK BETH MARY	\$6,912.39	JOYNT JOHN J JR/PRISCILLA	\$2,762.05
HANCOCK BETH TRUSTEE	\$3,012.05	KACZYNSKI JOSEPH S	\$7,055.69
HANNAFIN EILEEN	\$917.45	KASHMER LOIS R	\$681.75

HANSON JUDITH A	\$60.92	KEBLER WILLIAM A/REBECCA J	\$692.17
HANSON NORMAN E	\$2,001.11	KEEN KENNETH R/WENDY M	\$1,890.84
HAYWARD LAURENCE/MARILYN	\$1,763.07	KEENE DOUGLAS J/DETWILER LAURA	\$505.17
HERPST JOSEPH	\$286.99	KERTON SHARON LEE CHASE	\$1,163.47
HERRICK DONALD	\$126.64	KIERNAN THOMAS	\$29.15
HICKEY KEVIN/SUSAN	\$2,670.31	KIMBALL LINDA L	\$728.22
HILLS JOANNE C	\$117.67	KIMBALL MICHAEL/GLENNA	\$974.54
HOLLY KATHRYN M	\$2,567.45	KNIGHT MICHELLE D/RICHARD S JR	\$4,525.97
HORN SAMUEL/NOREEN/DEWEYR/HARRY	\$1,980.49	KNIGHT RICHARD S JR/MICHELLE D	\$1,614.66
HORROCKS WILLIAME/DEBORAHM	\$3,496.11	KNIGHT RICHARD S JR/MICHELLE D	\$3,801.88
HUPP KRISTINA	\$81.88	KNIGHT RICHARD S JR/MICHELLE D	\$2,316.84
HUSSEY PAUL SR	\$154.53	KNIGHT RICHARD S	\$1,813.86
KNOWLES MARK J	\$113.27	MANCINI JOHN L/NANCY T	\$2,650.50
KOEHLER JOHN	\$45.32	MANOUGIAN ARA/TONI	\$6,733.29
KUCINSKI CATHERINE L	\$2,476.20	MARCURI PETER D/DIANE J	\$2,246.13
LABELL RITA C	\$3,078.78	MARCURI PETER D/DIANE J	\$5,226.29
LAFRENIERE STEPHEN M	\$179.43	MARRANZINI RUTH/MARK	\$66.88
LAMCY LARRY/JOANNE	\$104.73	MARSHALL DAVID F	\$2,710.25
LAO PROPERTIES LLC	\$7,667.95	MARSHALL JANIS	\$81.02
LAO PROPERTIES LLC	\$118.53	MARSHALL NATHANIEL G III/ASTRID	\$1,158.49
LAO PROPERTIES LLC	\$2,668.43	MARSHALL NORMAN R/PATRICIA J	\$2,210.27
LAO PROPERTIES LLC	\$1,900.51	MARTELL DARRELL/ELEANOR M	\$1,809.87
LAO PROPERTIES LLC	\$2,145.53	MCANDREW JOHN/PATRICIA	\$80.82
LAPERLE EDWARD/CHARLENE	\$82.77	MCCARTHY MARC/ROBIN A	\$5,006.04
LARSON GREGORY R	\$500.24	MCCARTHY MARC/ROBIN A	\$2,419.43
LARSON GREGORY/CHRISTINE	\$480.34	MCCARTHY MARK/ROBIN A	\$3,410.45
LARSON MARIAN	\$52.84	MIRAGLIA JOSEPH/THELMA	\$178.43
LEDGEWOOD PROPERTIES LLC	\$556.84	MOCCIA PAUL E	\$1,598.73
LEDGEWOOD PROPERTIES LLC	\$62.66	MOFENSON CARYN G	\$1,687.52
LEE GARY	\$336.79	MONGEON LEONARD	\$111.70
LEEMAN KIMBERLY SPARLING	\$3,901.48	MORGAN CHRISTINE	\$326.95

LEIGH & DOMINGUEZ FAMILY TRUST	\$15,704.47	MORGAN HOLDINGS INC	\$3,527.98
LEMAN BRUCE W	\$321.85	MULHERN ELIZABETH	\$87.79
LINDGREN WAYNE B/VALERIA	\$6,093.67	MURPHY JAMES F/ANNE L	\$3,103.68
LINEHAN JOSHUA	\$643.56	MYERSON RICHARD	\$1,704.86
LONTINE BERNARD J JR	\$1,094.75	NEW HERITAGE BUILDERS INC	\$9,474.10
LONTINE BERNARD/BEVERLY E	\$2,364.65	NORTON ROGER JR	\$1,017.06
LUCIA GARY/VETREE SHEILA	\$77.83	NORTON ROGER R JR/MARY T	\$3,029.98
LYONS DAVID A/BARBARA A	\$112.36	NORTON ROGER R JR	\$133.61
MACALLISTER CYNTHIA	\$3,393.52	NORTON ROGER R SR HRS	\$1,567.85
MALONEY JOHN D	\$578.65	NOSSIFF MARION S LIFE ESTATE	\$581.04
OBRIEN JOHN MARK	\$1,714.26	PROCTOR GEORGE KENNETH	\$1,801.91
OBRIEN MARY	\$1,733.19	PUFFER PIERRE P	\$1,105.30
OBRIEN PAUL K/LORRI A	\$116.70	RAHMAN SANDRA S	\$70.82
OCONNOR THOMAS M/KELLY A	\$1,352.04	RAINVILLE ROBERT L HRS	\$2,354.69
OLSEN BILL/MICHELLE	\$95.76	RAMSDELL DAVID E	\$2,344.73
OLSON KENNETH J	\$699.34	RAMSDELL RONALD P/LINDA L	\$2,630.58
ONEIL MATTHEW	\$150.54	RAMSDELL RONALD P/LINDA L	\$3,895.50
OUHL GREGORY J/MICHELLE L	\$2,976.73	RAMSDELL STEVEN P/RAMONA B	\$337.63
PAKKO RIDGE RENTAL PROPERTIES LLC	\$5,539.40	RAMSDELL STONE AND GRAVEL INC	\$4,300.87
PALMER RUTH C TRUSTEE	\$1,859.68	RAYNES ALAN W/NANCY A	\$9,299.80
PARENT JASON O	\$6,534.90	REILLY MICHAEL F/AMY W	\$3,772.00
PARKHURST JOHN P III	\$2,235.94	REILLY MICHAEL F/AMY W	\$11,838.60
PEBBLEDENE TRUST	\$1,678.49	REPPUCCI GINA	\$984.19
PERKINS CLARENCE A	\$40.31	REPPUCCI RICHARD T	\$2,493.13
PERKINS DANIEL S/MURIEL L	\$27.26	REYNOLDS KAREN M	\$33.81
PERRY JOHN A/CHRISTINE V	\$16.28	REYNOLDS MARGARET A	\$4,013.03
PERRY JOHN A/CHRISTINE V	\$13.40	REYNOLDS TONY/MELISSA	\$108.71
PETERSON DEVON L	\$1,783.16	THEAUME HENRY G TRUSTEE	\$69.42
PETRONE JULIE	\$207.31	RICHARDSON CATHY/MCMAHON BILL	\$86.80
PHOENIX BRUCE D/KIMBERLY M	\$704.97	RILEY JAMES T/JOAN E	\$798.39
PICARD MICHAEL F	\$2,041.95	RILEY JAMES T/JOAN E	\$595.52

PICARD MICHAEL F	\$52.46	RIVERS MARY P	\$141.78
PICARD MICHAEL F	\$1,350.92	RIVERSIDE MOTEL AND HOTEL CO	\$215.17
PICARD MICHAEL F	\$352.34	ROBBINS JANE	\$116.68
PIDGEON TIMOTHY P/KARA L	\$69.88	ROBINSON THOMAS L	\$902.52
PISATURO JOSEPH/DONNA	\$77.83	ROBSON BRADLEY K	\$90.26
POLYCHRONOPOULOS CHRIS/MICHELE	\$9.43	ROSA DANIEL T	\$994.15
POWELL WILLIAM H	\$2,068.84	ROSA DANIEL T	\$1,003.12
PREWITT R CLAY III/KATHLEEN A	\$2,003.09	ROSA DANIEL T	\$1,038.97
ROSE PATRICIA A	\$1,343.75	SNYDER DAMON R	\$5,949.25
ROSS MICHAELA	\$7,750.02	SNYDER J MICHAEL	\$2,563.85
ROSS RICHARD A/CAMPBELL STEPHEN	\$6,559.80	STARBRANCH MEREDITH K	\$24,914.09
ROSTAD THEA K	\$58.70	STEPHENS MICHAEL S/CARMEN I	\$4,421.39
ROUSSEAU JON M/CYNTHIA M	\$1,263.77	STEVENS MARGARET ANN	\$53.66
RUBIN ROBERT M/ROBIN K	\$146.12	SUCCI KELLI	\$4,805.85
RUSSELL CECELIA D LIFE TENNANT	\$1,423.43	SUCCI KELLI J/MICHAEL	\$3,189.34
RUSSELL CECELIA D	\$1,116.66	SUCCI KELLI J	\$4,842.70
RUSSELL ELIZABETH M TRUSTEE	\$1,715.06	SULLIVAN ROSE	\$269.07
RUSSELL SCOTT J	\$1,972.23	SWENSON JON A/JOYCE A	\$2,518.03
RUSSO JOHN W	\$3,128.58	T ROZ INC	\$2,362.66
RUSSO JOHN W	\$859.69	TATNIC FOREST PRODUCTS	\$657.83
RUTHERFORD JAMES R III/JOANNE	\$1,535.98	TAYLOR PATRICIA O TRUSTEE	\$2,494.13
S & J REALTY LLC	\$4,849.24	TAYLOR PATRICIA O	\$5,033.93
SANTORO STUART L/MARCELLA L	\$156.42	THE ICE HOUSE LLC	\$11,889.40
SANTOS JOHN J/KANE DOUGLAS L	\$4,025.98	THOMPSON ROSS W/MARY	\$544.03
SARAIVA JOSEPH	\$1,999.12	TOMES M CAROLINE	\$4,310.83
SAYWARD DENNIS L/CAROLYN M	\$1,014.07	TRIANGLE DANIEL	\$89.79
SCHMID PROPERTIES LLC	\$741.17	TRIDER MATTHEW J/KATHRYN A	\$1,042.96
SEASTRAND FRANK	\$1,266.77	TRIDER MATTHEW J/KATHRYN A	\$57.76
SEASTRAND MAUREEN E	\$1,824.82	TURF SPECIALIST LLC	\$1,056.90
SELSBERG JODY L	\$114.98	UNDERWOOD THOMAS J/VANESSA A	\$50.72
SEWALL STANLEY D/DIANE A	\$723.94	VALLEY BETH	\$185.40

SHAPIRO MICHAEL C ET AL	\$3,008.88	VANDERLINDEN MARCEL A/BARBARA E	\$2,206.29
SHAW ROBERT	\$3,469.21	VANNORDE CORNELIA R	\$8.78
SHAW ROBERT	\$6,088.70	VENTOLA ANTHONY/LEE B	\$1,300.92
SHEPARD ROBERT/ELIZABETH	\$1,727.81	VILLAGER II TRUST	\$19,335.49
SILSBY GEORGE	\$109.71	WALSH FAMILY LTD PARTNERSHIP	\$4,703.26
SMITH BARRY R	\$2,627.59	WALSH FAMILY LTD PARTNERSHIP	\$10,129.47
WALSH HOPE M/FREDERICK JR	\$14,069.64	WITCH1 PRODUCTIONS LLC	\$29.68
WEARE PETER	\$2,864.64	WITCH1 PRODUCTIONS LLC	\$1,808.42
WEARE PETER	\$1,815.85	WITHAM FRANK H	\$252.89
WEARE PETER	\$1,734.18	WOODS EDWARD/LORI	\$164.49
WEATHERLY TERENCE K/MARGARET D	\$78.92	WRIGHT GORDON L/ANNE E	\$292.76
WELLER GEORGE R	\$2,532.97	YORK HARBOR INN LLC	\$236.03
WELLS DAVID/TINA	\$721.25	YORK HARBOR INN LLC	\$30,635.82
WESTON JESSICA P	\$882.74	YORKE ROBERT A	\$69.56
WHITE SHELDON E	\$1,188.37	ZEPF MICHAEL L	\$487.75
WILLIS, DANA J. TRUSTEE	\$18,833.51	ZEPF PATRICIA A	\$624.36
TOTAL			\$1,030,335.45

UNPAID PERSONAL PROPERTY TAXES

ACETO MICHAEL	\$7.17	FINANCIAL PACIFIC LEASING LLC	\$1.76
ALL SEASON LAWN CARE	\$21.81	FIND CONSIGNMENT SHOP	\$16.93
ALLEN KEN	\$36.95	FLAGGS RV RESORT LLC	\$23.01
ANDREWS DANIEL J	\$23.01	FRANEY MILES	\$86.80
B & B TRAP	\$32.37	GADAPEE CANDACE	\$8.67
BARRETT KEVIN D	\$256.67	GALLANT JOHN	\$29.08
BENWAY EDWARD/FORMAN FRED	\$9.96	GAMMON JOSHUA	\$129.48
BOARDMAN LAWN CARE	\$54.78	GENUINE PARTS CO	\$146.41
BRIDGES DAVID	\$131.47	GLICK SUSAN	\$0.27

BRITTON WILLIAM	\$39.74	GRAY DOUGLAS DDS	\$189.64
BRUD WEGER	\$21.41	GREER TIMOTHY	\$2.98
BURKE WILLIAM	\$32.44	HAMEL-WHITE CAROL	\$1.00
BUTTERFIELD KIRK	\$28.88	HILBOURNE ADAM	\$44.82
CAMPBELL STEPHEN/ROSS RICHARD	\$9.76	HILBOURNE DALE	\$17.33
CHANLATTE CAESAR	\$5.88	HUBBARD TODD	\$119.52
CONANT SONJA	\$53.25	ING INSTITUTIONAL PLAN SER INC.	\$7.04
CROCKER HELEN	\$18.82	KEENE RAYMOND	\$12.25
CURRIER DAVID	\$9.26	KENNEDY GORDON	\$106.37
DAN DUSSAULT	\$464.63	KEY EQUIPMENT FINANCE INC	\$1.18
DAVIDSON JEREMY	\$44.82	KISLOWSKI WOODY/ROWENA	\$54.34
DELISE DAVID	\$10.96	LEAF COMMERCIAL CAPITAL INC	\$315.73
DEPUY PETER	\$197.71	LEAF FINANCIAL CORP	\$551.39
DIACOMO JOHN	\$94.72	LEEWARD INDUSTRIES INC	\$20.82
DIXON CHRIS	\$1,192.81	LEFURGY ROBERT	\$7.27
DIXON CLYDE JR	\$85.66	LEWIS JACQUELYNN	\$23.81
DONNELL MATTHEW	\$1.51	LINN AARON	\$75.99
DORAN DIANE	\$9.76	LION CRAIG	\$5.59
DUFFY ROBERT R	\$6.55	LONTINE LIFE & HEALTH	\$23.21
EMMONS LISA	\$9.06	MAR HOSPITALITY GROUP LLC	\$1.89
FEUER MARTIN/ANDERSON ARTHUR	\$11.11	MARSHALL NATHANIEL III	\$119.52
MAZI SCOTT	\$40.74	RUSSO JOHN	\$3.29
MCCARTHY THOMAS J	\$33.66	RUTHERFORD JAMES	\$8.37
MILLER BROTHERS LLC	\$76.59	SCHMID ALLEN L	\$9.96
MINK EVERETT	\$84.66	SCHOFF LARRY P	\$4.01
MIRICK RICHARD	\$1.03	SENTRY FINANCIAL CORP	\$11.25
MULLEN RONALD	\$119.52	SENTRY FINANCIAL CORP	\$11.25
NEAL SEAN	\$119.52	SEVERSON KATHRYN M	\$55.18
NORTHPOINT REALTY LLC	\$187.55	SHAW JOHN	\$42.83
OSPER KAREN	\$45.02	SINCLAIR MICHAEL	\$119.52
PERRIN AIMEE	\$49.60	SLEEPER BRIAN	\$61.75

PETROV IVAYLO	\$28.09	SOLOMON RUTH	\$1.69
PHILBROOK ABIGAIL	\$11.95	STACY CHARLES	\$39.34
PITNEY BOWES GLOBAL FINAN SVCS	\$2.37	STRATER NICHOLAS	\$1.23
RAINMAKER IRRIGATION	\$56.77	SUNSHINE LAWN CARE & LANDSCAPING	\$89.64
RAMSDELL STONE & GRAVEL	\$86.55	THOMPSON EVAN	\$89.64
REINERTSON JAMES	\$416.03	TOMES M CAROLINE	\$20.22
RIVERS DONALD P	\$23.21	UNICYN FUNDING	\$18.82
RIVERS MARY	\$60.66	VILLAGER MOTEL	\$600.89
RIVERS MARY	\$3,833.31	WHITE JEFFREY	\$2.88
ROBINSON TOM	\$60.66	WIGGIN NATHAN	\$36.11
ROSE GERALD	\$59.76	WILLIAM J HURLEY LLC	\$52.59
ROY SEAN	\$16.63	WILSON ED	\$56.88
RUSSELL HUME MASONARY CONT	\$17.63	WOODS WALTER	\$22.61
		TOTAL	\$11,858.49

HUMAN RESOURCES DEPARTMENT

Submitted by: Liam Gallagher, Director of Human Resources

lgallagher@yorkmaine.org

The Human Resources Department consists of a single Director under the umbrella of the Town Manager's office. Human Resources is responsible for labor and employee relations, benefits administration, recruitment, workers compensation, leave of absence administration, compliance and training, as well as general support of safety programs, initiatives and payroll for the Town's approximately 90 full-time and 50 part-time and seasonal employees. Additionally the Human Resources Director manages the Town's Property and Casualty Insurance.

In August 2013 the Town's Human Resources Director, Gretchen Seaver, retired after 36 years of service to the Town of York in various administrative, benefits and human resources roles. Since the start of my tenure in August, 2013 we have seen two long time firefighters, the Town Planner, a Dispatcher and the Harbor Master move on to the next stages of their careers or into retirement, an uncharacteristically high level of turnover I do not anticipate continuing.

In January York's Town Manager, Robert Yandow, announced his plans to retire in October of 2014 after nearly 9 years of service to York. As a result, the Board of Selectmen has contracted Maine Municipal Association to facilitate the search for the next Town Manager on their behalf; a process anticipated to take 3-4 months. The Board has begun discussions on the vetting process of applicants and in what capacity Town citizens will be involved in the process. Those discussions remain on going at this time and all citizens are welcome and encouraged to provide their input directly to the Board or myself (lgallagher@yorkmaine.org).

At the time of this writing we have ratified new collective bargaining agreements with two of the Town's four collective bargaining units and have begun discussions with non-union employees on changes to the personal policy. It is our hope that we will come to an agreement with the remaining groups prior to July 1, 2014 as one of our goals for FY15 is to add an additional medical insurance option that will reduce premium costs to the Town as well as to employees.

I have been very pleased with my time in York thus far and hope to accomplish many more initiatives in FY15 that will further improve the organization and the community in which we serve.

ASSESSOR'S REPORT

Submitted By: Richard Mace, Town Assessor

Office Hours: 8:00AM – 4:30PM Monday - Friday

Rick Mace, Assessor

Julie Romano, Assistant Assessor

Luke Vigue, Lister/Appraiser

assessor@yorkmaine.org

The Assessor's Office is responsible for the valuation of all real and personal property in York. Other duties of the office include the maintenance of all property ownership records (deeds, addresses, etc.), property record cards, updating and maintaining the tax maps, administering exemptions, answering inquiries by property owners, appraisers, real estate agents and others from the public, and maintenance of E911 addresses.

The 2013/2014 taxable valuation for the Town of York is \$3,855,034,616. This includes taxable real estate with a total of \$3,828,475,200 and taxable business personal property with a total of \$26,559,416. The assessed value of exempt property is currently \$198,901,600. York's certified assessment ratio for 2013/2014 is 100%. York's 2014 State Valuation (2012 actual) of \$3,885,750,000, which is the State's estimated 100% valuation, ranks second in the State of Maine. York's land area is 64 square miles and is made up of 8,971 land parcels. York has 10,586 real estate accounts, 653 personal property accounts, and 260 exempt accounts.

York's current **tax rate is \$10.43** per thousand dollars of valuation. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations to include any additions and deletions. Part of the assessment process includes conducting an annual "sales ratio study", which compares the actual selling prices of properties to assessments. The most recent study, conducted for the state valuation purposes, indicated the assessed values to be, *on average*, at **100%** of market value. The average assessed value of improved single family residential properties that have sold during the twelve months prior to April 1, 2013 is \$466,986. The average selling price for those same properties is \$475,878. The average selling price for a single-family non-waterfront home in York is currently \$380,115. The average assessed value for those same homes is \$376,526. The average assessed value of unimproved lots that have sold during the twelve months prior to April 1, 2013 is \$138,881, with an average selling price of \$145,609.

The Assessor's Office is a clearing house of information such as building and land records, monthly sales transactions, and assessment valuation information used by other town departments, the public, and their representatives (appraisers, brokers, attorneys, surveyors, title companies, etc.). Reports are often generated from the commitment file for use by various town departments. The office is also the source for administering all street naming and numbering issues. Valuation reports containing assessment and ownership information, as well as individual tax maps, can be purchased for a reasonable fee (free to the individual property owner).

One very frequent taxpayer question is in regard to resident versus non-resident property ownership. For the 2013/14 tax year, resident owned properties made up 60% of the real estate tax base, while non-resident property owners made up the remaining 40%. Another question that often arises is one is comparing residential to commercial properties. In 2013/14, residential property valuation totaled \$3,491,236,552 (90.81%) and commercial property valuation totaled \$353,185,648 (9.19%).

For more information please visit the Town of York website at: <http://www.yorkmaine.org>

PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

There are several forms of property tax relief available to **York residents**.

HOMESTEAD EXEMPTION: The Homestead exemption reduces the property tax bill of all **York resident** homeowners who apply for the exemption by April 1st and who have owned and lived in their house for the prior 12 months. An exempt amount of \$10,000 is deducted from the property's total taxable value. Applications can be obtained in the Assessor's Office and must be filed on or before April 1st of the year it will go into effect.

VETERAN'S EXEMPTION: Any **York resident** who was in active service in the armed forces of the US during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a \$6,000 reduction in valuation. The veteran must have reached age 62 *or* be receiving a pension or compensation from the US Military for total disability. Applications can be picked up in the Assessor's Office and must be filed with discharge documents on or before April 1st of the year it will go into effect.

BLIND EXEMPTION: Any **York resident** who is certified to be legally blind by their eye care professional is eligible for a \$4,000 reduction in valuation.

These exemptions will be adjusted annually by the community's ratio of valuation to actual market sales. Forms are available in the Assessor's Office, or download online from the Assessor's page at: <http://www.yorkmaine.org>

AVAILABLE PUBLICATIONS AND GENERAL INFORMATION

“Understanding Your Assessment”

“For the Property Owner Who Wants to Know”

Business Equipment Tax Rebate information

The Assessor's Office welcomes all taxpayers to visit or call with any questions pertaining to real estate assessments, or further information on any of the assistance programs.

To access the Assessor's database please visit the Vision Appraisal website at:

<http://www.vgsi.com/vision/Applications/ParcelData/Home.aspx>

COMMUNITY DEVELOPMENT

Submitted By: Stephen H. Burns, Community Development Director

sburns@yorkmaine.org

With professionals in code enforcement, planning, and geographic information systems (GIS), the Community Development Department is responsible for a broad range of issues from land conservation to pollution prevention to building construction. The Department has a staff of 7 full-time employees and we share a position with Assessing. Amber Harrison is our new lead Code Enforcement Officer. Kathy Newell is our lead field person and building inspector. Luke Vigue shares code enforcement and assessing duties. Leslie Hinz is our Stormwater Manager/Shoreland Resources Officer. Dylan Smith will soon be our new Town Planner, filling the vacancy created by Christine Grimando's departure. Brett Horr is our Geographic Information System Manager. Catherine Harman is our new Administrative Assistant.

Our work this past year has covered a wide range of issues. Here are the highlights:

- Permits. Building Permits were issued for 77 (up from 43 in 2012) new housing units in 2013. The Department issued a total of 860 building permit (up from 725 in 2012), performed 2,172 inspections (up from 1,867 in 2012), and had 2,778 visits at the code counter (up from 2,426 in 2012). These numbers indicate a noticeably higher level of construction and development activity in 2013.
- Digital Planning Board. The Planning Board is in the process of moving away from a paper-based system towards a digital, on-line system. The motivation for this transition is primarily to enhance efficiency and transparency. Our transition has just begun, so look for continued refinement in our procedures and standards as we continue this journey.
- On-Line Mapping. Last year we lost our great old system of on-line mapping because the software was so old the vendor stopped offering technical support. With much effort Brett got us transitioned to a newer system that promised to have more functions and to be fully accessible on mobile devices. We kept this vital tool available for in-house and public use, but we are not satisfied it is really doing what we want – particularly for people who are iPhone and iPad users. We're still looking for other options to improve our service, so stay tuned!
- Water Quality. As promised in my prior annual report, water quality and stormwater management took central stage in York in mid-2013. This is when new Federal and State rules for Municipal Separate Storm Sewer Systems (MS4) started to apply to the Town. Leslie Hinz and Public Works Director Dean Lessard are the spearheading our response and compliance work. We received much-needed technical support from Kristie Rabasca of Integrated Environmental, who provides engineering support to all the Southern Maine MS4 communities as we worked cooperatively together to keep our waters clean. I also need to commend work by FB Environmental to create an action plan to supplement our Cape Neddick River Watershed Based Management Plan, which we anticipate sending to the voters in November 2014.
- York Village. Our York Village Committee has been working very hard and has made great progress with help from Christine Grimando and Dean Lessard. They are initiating a wonderful multi-disciplinary design process that will affect the village look, feel and function. I'm still hopeful that we'll eventually see form-based codes replace conventional zoning in the village area.

As always, I try to highlight a few issues to watch for in the coming year. Here are 3 worth watching:

- Stormwater Regulations and Plans. In 2014 the Town will be required to adopt new standards to mandate removal of pollutants from stormwater coming from developed sites of one acre or greater, and to require

ongoing maintenance of all stormwater infrastructure. The Town will also be required to more actively track down sources of pollution entering our stormwater systems. This will be accomplished by adopting model ordinances provided by the State. Once we have met the basic mandates I envision combining all our scattered stormwater requirements into a single ordinance that will be simpler and more effective. I also expect that we will work with the community to draft a new policy section of the Comprehensive Plan which advances our collective efforts to improve and maintain clean water throughout York. It seems a simple matter for us all to agree that we want clean water in our rivers, streams and ponds, and at the beaches. The difficulty comes in deciding how best to accomplish this.

- New Flood Maps from FEMA? In my prior annual report I identified the issue of new flood mapping as an eminent policy issue for the Town. FEMA hasn't been able to keep their map modernization project on schedule, and they are struggling to address repeated challenges to the quality of their work. Right now it appears that a May 2015 vote is the earliest York voters may be asked to adopt new flood map. Time will tell...
- Long Sands Bathhouse. We're now seeing the wonderful new bathhouse under construction at Ellis Short Sands Park thanks to the efforts of the Park's Board of Trustees. Next it will be the Town's turn to replace the 50+ year old bathhouse at Long Sands Beach. For a tiny building it will be a complex project involving environmental and permitting constraints, pedestrian and parking challenges, and a host of neighborhood issues. The Parks & Recreation, Public Works and Community Development departments are working together to ensure the project is well designed and properly constructed. This is one of the most visible public buildings in our community, and we need to get it right. Construction will need happen during the winter season, but the big question is whether it will be done in time for the 2015 or 2016 summer season.

Thank you again for the opportunity to serve our wonderful community. Please let me know if my Department or I can serve you in any way.

PARKS AND RECREATION

Submitted By: Mike Sullivan, Director

msullivan@yorkmaine.org

Spring is a busy time of year at the Parks and Recreation Department as we hustle to get our parks and beaches ready for the upcoming season and put the final touches on our summer program lineup. As busy as we all are it feels good to turn the corner on a long Maine winter and move into the spring and summer season. We have been working on some great projects over the winter and we're anxious to share them with you.

Together with Catchfire Creative of Portsmouth, NH, we have designed a new website. Our goal was to produce a clean, attractive site that is intuitive and easy to use. In addition to online registrations we have some great new features. Our Facebook news feed now appears on the home page and the great thing is you don't have to be on Facebook to scroll through and see what's going on. We have also added the ability for you to upload your favorite Parks and Recreation photos directly to our website. How cool is that? In addition, the new site adapts to your mobile devices making it easy to read and use from your iPhone or iPad. Check us out at: www.yorkparksandrec.org.

In November we broke ground on the construction of a new 800 sq. ft. addition to the Sohier Park Welcome Center and Gift Shop. NDC Construction of Brewer, Maine, was awarded the contract and has done an outstanding job at delivering a quality product; on time and on budget. The \$200,000 project is being funded entirely from Park revenues and profits generated at the Gift Shop. A huge thank you to the Sohier Park Committee and all the volunteers who have worked tirelessly to make this happen. Opening day is scheduled for May 1, 2014.

Residents may recall that last May voters approved the development of a new multipurpose athletic field and 75 car parking area at the Bog Road Athletic Complex. In October we contracted the services of Fay, Spofford & Thorndike, Inc. of South Portland, Maine, to assist the Town with the design and permitting phase of the project. This has been an in depth process aimed at insuring minimal impact to the wetlands and good storm water management practices. The project is scheduled to go before the Planning Board in April and we hope to begin construction in late spring or early summer. This new field will be the primary home for York Youth Football and lacrosse as well as facilitate other programs.

The Board of Selectmen recently awarded the contract for the survey work necessary to get the Long Sands Bathhouse project under way. The permitting for this project is expected to be complicated and we ask residents for their patience as we work through this arduous process. My hope is that we can move this project along in a way that will enable us to begin construction in late fall or early winter. A new bathhouse is sorely needed and the quicker we get it finished the better.

In May voters will be asked to approve funding for phase one of the Mount Agamenticus Universal Trail Project. This one mile trail looping around the top of Mount Agamenticus has been identified as a key recommendation in a summit conceptual design and landscaping plan. The recommendations, compiled through a public planning process, will provide new and approved visitor opportunities and create a lasting scenic attraction to one of York's most valuable natural resources. Town funding would be used to leverage State and Federal grant opportunities.

The Board of Selectmen recently authorized the Parks and Recreation Department to go out to bid for a 28 passenger, handicap accessible bus for the Senior Citizens Center. The bus was made possible by a bequest left to the Center by the late Marjorie Duffy. The gift which was in excess of \$100,000 was "for the sole purpose of providing capital and operating funds for the senior's transportation needs". We believe the acquisition of the bus will fulfill Ms. Duffy's wishes and will allow the Senior Center the opportunity to meet a multitude of senior transportation needs. We are grateful for this wonderful donation.

In closing, I would like to take this opportunity to thank all of the outstanding employees who work diligently to make the York Parks and Recreation Department what it is today. I am extremely proud of this organization and the work we do in our community and I'm sure I don't say it enough...so listen carefully, "You guys are Awesome!"

GENERAL ASSISTANCE

Submitted By: Katie McWilliams, Director

kmcwilliams@yorkmaine.org

The General Assistance program is a State mandated program that is administered locally in each municipality. We function as a safety net to assist our citizens through financial emergencies.

Eligibility for General Assistance is based on household income. First time applicants must provide proof of income for the previous thirty days for each person in the household. Repeat applicants will be required to show proof of income, as well as receipts showing how all income was spent. Income not spent on basic needs (food, fuel, electricity, rent, etc.) will be considered misspent income. Misspent income would include things such as cigarettes, alcohol, pet food, cable and internet bills, credit card payments, etc.

Unemployed or underemployed applicants will be required to complete a job search and accept any kind of available work. Those that are unable to work due to a disability are required to have a Primary Care Physician verify that the resident is unable to work.

Our appointments are held in private, and all applicant information is confidential. The identity of the applicant is protected at all times. If you would like information about the program, please contact me at 363-1008 or at ksmcwilliams@yorkmaine.org.

All applications are taken by appointment only. Appointments are at 9:00 and 10:00 on Tuesdays, Wednesdays, Thursdays and Fridays. Emergency appointments are also available.

YORK PUBLIC LIBRARY

Submitted By: Robert Waldman, Director

I would like to take a moment, on behalf of everyone at the York Public Library, to thank our patrons, friends, and town for the support that enabled us to provide exceptional library service to our community in 2013/14. More of you than ever enjoyed more of our services, from borrowing books (in all formats from hard cover, to electronic books, to audio books on CD), to attending our extensive schedule of events, programs and community meetings.

Starting January 14, the Library increased its hours of service and is now open from 10 A.M. to 7 P.M, on Tuesdays, Wednesdays, and Thursdays; 10 A.M. to 5 P.M. on Fridays; and 10 A.M. to 2 P. M. on Saturdays. These expanded evening hours serve all patrons, including working families, students and patrons picking up materials they have reserved through our online catalog of over six million items.

From the youngest members of our community to the oldest, the York Public Library has something for everyone, as we “Engage the Community in the Joy of Learning.”

In 2013/14 the Library provided enhanced services for the visually impaired, including many seniors. Thanks to a grant from the Kennebunk Savings Bank and in collaboration with the IRIS Network, that promotes lifelong reading, the Library acquired a state of the art DaVinci text magnifier that makes reading books, newspapers and magazines easier for those who have difficulty with reading small print.

For our younger patrons, there was something new too. In November, a patron told me about his grandchild who was not enthusiastic about reading until she was given an e-reader. Thanks to a gift from his private foundation, the library, in addition to encouraging young people to read our print books, now offers ebook readers for loan to elementary aged patrons with the support of their families.

This year the *Portland Press Herald* had a front page story entitled, “A New Chapter in the Role of Libraries,” that highlighted the York Public Library’s loaning out of 10 nature backpacks, each filled with maps, books, nets, and items designed to let families explore local forests, ponds, marshes or beaches together. One parent, who borrowed the backpacks with her two sons, ages 3 and 5 commented that, “it didn't seem like a resource I'd expect a library to have, yet it is a wonderful extension of what they do. “ The last paragraph of the article quotes the York Library Director. "What you're supposed to do as a library is give people the means to go out and explore their world and these backpacks do that. Libraries will always be relevant if they provide what the community can learn from, what is interesting to them."

And our public seems pleased. A recent letter to the editor in the *York Weekly* by a family with four daughters, commented that the “York Public Library is now open Tuesday, Wednesday, and Thursday evenings until 7PM,. That means that more time to enjoy this wonderful York treasure. When I go to the York Library in the evening, I find wonderful opportunities to surf the web on their many computers. I find others reading local and national newspapers, magazines, and journals. Teens can get their homework done in the Teen Area. Downstairs, Moms and Dads can select a special bedtime story for their young children. There are poets, storytellers, artisans, craftspeople, musicians and movies to enjoy too. The library itself is simply beautiful and uplifting as you look up to see beautiful skylights fill the ceiling with natural sunlight. When you are ready to leave, check out DVD Movies or electronic Books. Perhaps among the finest goodies of all are the librarians and staff, and now you have extra hours to enjoy them too. Don’t miss out. Our family loves the York Public Library and hopes you do too!”

POLICE DEPARTMENT

Submitted by: Chief Douglas Bracy

dbracy@yorkpolice.org

The realities of the difficult political and economic times we face today continue to effect Public Safety and for that matter all Town services which serve the public. The shifting of significant costs from the National, State and County levels of government to local tax payers has forced municipalities to make some pretty tough decisions about what level of service they can provide their citizens. The ongoing pressure to reduce budgets has forced department heads to work harder and become more resourceful in keeping expenses to a minimum while trying to maintain the overall quality that we have all come to expect. The average increase over the past six years has been about 3.0% and we continue to work hard to keep that average low. We've accomplished this by scrutinizing each purchase we make and every man hour we work to insure you are getting the "biggest bang for your buck". I am fortunate to have a staff that has been able to obtain a variety of grants over the last decade, or more, allowing us to help fund extra man hours and necessary equipment. This has also helped us meet some of the challenges of a growing population with an increased workload and without any increase in manpower since 2004. We continue to utilize funds from the rental of marked police vehicles during special details to help offset the capital cruiser account.

A multitude of retirements over the last year and the hiring of new personnel at lower salaries has enabled us to keep budget costs down this year. We must continue to maintain a competitive edge if we expect to maintain our present workforce with quality employees. The reality is that employee related costs make up 90% of our Police Department's budget. The other 10% of the budget pays for the operational costs including but not limited to equipment, repairs, supplies, fuel, ammo, and paper goods, all of which are necessary in order for us to do our jobs. We continue to meet the needs of our community with what we have and I am optimistic that through continued good management, thoughtful planning, and partnerships, that we will continue to meet any challenges we may face along the way without adversely affecting the delivery of services to you our customers.

I am forever very grateful for the commitment of the employees who make up our department, we wouldn't be the department we are without each and every one of them. I want to thank and recognize the efforts of my staff once again for the many savings we were able to realize last year from the many grants that were acquired as a result of their continued efforts. I can't thank them enough for their efforts as this ongoing funding allows us to maintain and in some cases be on the cutting edge of our profession. Once again I would like to extend my appreciation for the continued support we receive from the other Town Departments and their employees who contribute in support of our goals. Without all of their support our mission would certainly have been more difficult and not nearly as successful. I also would like to thank all of our Citizens for their continued support through tax dollars, donations, and expressions of gratitude. As an organization we will continue in our efforts to serve all of you in a more efficient and professional manner. Your continued show of support helps make our department truly stand out as one of the best.

Police activity for 2013 has remained fairly constant over the last year. The difficult calls for service have remained somewhat level over the last few years as our year round population and tourism have leveled off. Serious crime in York still remains relatively low, the web-site **safeessentials.com** has even listed the Town of York as the 15th safest community in the safest state in the nation. I believe this is just one of many testaments to the efforts of our patrol officers who work the streets on a daily basis patrolling your neighborhoods each and every day. The daily visibility and diligent interaction by our officers are the key ingredients needed which sends criminals a message, "we are out here and we are watching you". It is also due to our Detective Unit who has solved nearly every serious crime over the last few years. We are sending a strong message to criminals to take their trade somewhere else!

Prescription drugs such as Oxycodone, Percocet, and Demerol, as well as street drugs - cocaine, crack, amphetamines, heroin and others continue to be the biggest threat to both our children and adults in the Town of York. I can assure you that this is a problem that communities across this country are facing. Most crimes like

domestic violence, robberies, burglaries, and larcenies have their roots in the addictions that drive the actions of these individuals who commit these crimes to support their habits and their way of life. Our department will continue to find innovative ways to uncover those responsible for selling illicit drugs and see that they are prosecuted to the fullest extent of the law. We are currently working cooperatively with several area departments to pool our resources to more effectively interdict drugs in our area. Our Detectives Unit continues to work with the Federal Drug Enforcement Officials in Maine, New Hampshire and Massachusetts, as well as both State and Local Law Enforcement officials across Southern New Hampshire and Northern Massachusetts. These efforts have garnered a multitude of cases and have had a definitive impact in our community. We will continue to use drug forfeiture assets obtained through various drug seizures to help offset the costs of these efforts. One of our Detectives has been fortunate enough to be assigned to a temporary position as a member of a multi-state drug task force in the hopes of bringing additional federal coordination, cooperation and assets to our battle against drugs.

Wire or email fraud attempts, especially involving our senior citizens, continue to be a major area of concern for us. There are lottery type scams in which people are asked to cash a check and wire a pre-set tax penalty back to a specific address, or where individuals are advised that a loved one has been arrested in another country and needs bail money to be wired. Most of these scams are originating overseas and are extremely difficult to follow up on however; we have had some success in this area. The bottom line is if it sounds too good to be true in all probability it really is! Remember that no bank, Credit Card Company or other reputable business will call you and ask you for your pertinent information over the phone. I wanted to thank York County Chief Deputy Sheriff Bill King for his efforts on the Jamaican lottery scams that have plagued both York and the entire County. Bill has spent hours following up on these cases and working with phone carriers to help identify potential victims of this crime. Bill put on several training sessions for the Town and is participating in the York Elder Abuse Task Force.

I am happy to report that we had a slight decrease in the total number of motor vehicle crashes this year, although the number of personal injuries involved with these crashes increased slightly. Sadly I have to report that we did have one fatal motor vehicle crash this year in which speed or alcohol was not a factor. Our traffic enforcement efforts continue to show results in keeping the amount of serious crashes and injuries to a minimum. We all need to remember that it is the responsibility of each and every one of us to be safe. So please drive responsibly!

We are participating in the Smart Policing Initiative, a means of assigning officers to specific areas of town that are having higher than average numbers of motor vehicle accidents. The program managed by the Bureau of Justice Administration is based on data driven approach to crime and traffic safety (DDACTS). The initiative has allowed us to identify areas in Town with the highest accident rates resulting in personal injuries. With this data, officers are assigned to patrol these areas during specific time frames to reduce our incidents. The Bureau of Justice grant has afforded us the opportunity to have enhanced department wide training on our computer system and new methods of obtaining data and analyzing it. This training is the basis of our direct patrol efforts to become more efficient in order to have a greater effect on accidents and crime in specific areas.

This past year we saw four long time employees retire from the department. Captain Kevin LeConte retired after 37 years, Sergeant Martin Doherty retired after 39 years, Sergeant Thomas Baran retired after 30 years and Patrolman Michael McCarthy retired after 25 years with the department. We also saw officers Owen Davis and Steven Spofford promoted to the rank of Sergeant. As a result of the retirements and promotions we hired four new officers, Jonathan Rogers and Andrew Simmons began their careers with us in June, Jordan Floyd began her career with us in August and David McKinnon began his career with us January 2014. We certainly want to wish each of the officers that retired the very best of luck in their future endeavors and congratulate the officers promoted as they take on their new roles & responsibilities within the department. And of course we would like to extend the warmest of welcomes to our new employees as they embark on their new careers with us as law enforcement officers.

Dr. Henry Guertin-Ouellette also retired from his position as our volunteer Police Chaplain and Consultant. Henry served our department for almost 13 years and has been an invaluable resource and a friend to all of us. He has responded to a myriad of calls throughout his tenure with us including calls involving deaths or for individuals simply needing someone to talk to who understands them in their time of need no matter what the issue might be. Through his many efforts, he has been an invaluable resource and friend to the department and will be greatly missed.

We continue to look forward to getting the new police station project back on track as the need for a new facility only grows with each passing day. I hope everyone understands the importance of this facility and its location as it permits us to serve the community as a whole and still continue to maintain our foot patrol officers and mountain bike program's presence in York Beach during the peak season.

I've always considered citizen and employee satisfaction to be necessary ingredients in making our Police Department more responsive to the needs of our community. Your input is appreciated and valued so please feel free to call me at 363-1031 or email me at dbracy@yorkpolice.org if you have any questions, concerns, or comments.

Police Statistics Report

	2013	2012	2011	2010
Total Patrol Miles Driven	312,285	332,430	324,414	329,839
Total Calls For Service	23,529	25,035	27,645	28,204
Arrest Reports	1,404	1,735	1,407	1,767
Assists - Medical	970	1,005	1,452	1,399
Assists – Fire Department	1,025	1,651	1,722	771
Assists – Mutual Aid- Other Agency	4,743	4,342	5,439	4,101
Patrol Checks	5,836	5,296	5,977	5,348
Motor Vehicle Assists	282	241	282	273
Court Ordered Check Ins at PD	179	37	438	435
Residential & Business Checks	3,104	3,455	4,008	3,507
Mental Health/Well-being Checks	201	171	206	273
Residential/ Business Alarms (Fire, Burg, Med)	848	1,090	1,017	1,376
Suspicious Activity/Prowler Complaints	356	422	442	475
Homicides	0	0	0	0
Suicides & Attempts	22	25	30	23
Unattended Deaths	10	4	4	7
Rapes	5	1	10	3
Aggravated Assaults	6	2	3	1
Simple Assaults	123	145	186	188
Domestic Complaints - Disturbances- Fights	75	95	83	78
Harassment – Verbal or Telephone	79	88	94	81
Child Pornography/Indecent Exposure/Sex Cases	1	1	0	3
Sexual Offender Registrations	7	8	12	10
Neglect - Abuse	5	3	2	4
Arson	2	0	1	1
Robberies	1	1	1	1
Burglaries	85	103	60	45
Criminal Trespass	31	18	42	37
Larcenies	167	187	161	185
Vandalism	66	111	147	122
Bad Checks	14	28	22	38
Auto Theft- Including Motorcycles	5	3	1	5
Adult Arrests	397	446	377	433
Juvenile Arrests	57	75	68	70
Violations of Bail Conditions	47	35	93	70
Court Summons Issued	1,404	1,735	2,891	3,131
Warnings Issued	4,599	4,321	4,266	4,816
Grand Jury Indictments/Felonies	35/147	32/162	156	240
Adult Drug Offenses	285	369	334	369
Juvenile Drug Offenses	81	42	65	78
Liquor Violations	138	176	153	133
Operating Under the Influence of Alcohol/Drug	104	101	88	83
Motor Vehicle Accidents	534	548	526	539
Fatal Motor Vehicle Accidents	1	0	0	0
Personal Injury Motor Vehicle Accidents	83	75	89	93
Total Personal Injuries from MVAs	108	87	118	124

COMMUNICATIONS

The York Communications Center is the lifeline between the Citizens of York and our various Emergency Services providers. The Communications Center continues to serve as the Town's Public Safety Answering Point (PSAP) receiving E 9-1-1 calls and dispatching the appropriate personnel and equipment to provide the emergency aid that is needed. Our communications center also handles a whole host of other calls for assistance and/or information in an effort to serve your needs, 24 hours a day, 7 days a week, 365 days a year. The York Communications Center also serves as a Regional PSAP handling E 9-1-1 calls for the Towns of Berwick, South Berwick, Kittery, Eliot, Wells, Ogunquit and Kennebunkport. Our employees continue to provide this all important service in an exceptional manner as we received over 9,000 calls over our E 9-1-1 phone lines in 2013. The state has been rolling out the new "Next Gen" 9-1-1 technology and we are tentatively scheduled for training and a "go live" date of July 23, 2014. We requested to be scheduled for the last rollout as we were hopeful that the new public safety facility would be built and ready for the new equipment. Unfortunately that has not come to fruition however; we will continue to provide our customers the best service possible in our current facility while we anxiously wait for the new facility to be built.

In an effort to reduce the number of "transfers" of emergency calls from one call center to another the State has put in place measures to see that most of the cellular calls that are made to 9-1-1 get routed to the correct PSAP Center immediately. Although this still is not 100% effective, it has proven to be quite good and as a result our cellular calls have increased exponentially. We received 2,580 cellular 9-1-1 calls for a 163 percent increase last year and I expect that number to exceed 3,500 this year.

Customer Service continues to be of the utmost importance and as always, our top priority remains in the level of service that we provide to you our customers. We are extremely proud of the exceptional level of service our center provides to the citizens of York and consider it an honor to bring a portion of that service to the citizens of Kittery, Eliot, South Berwick, Berwick, Wells, Ogunquit and Kennebunkport by providing them E 9-1-1 services. It remains our goal to maintain the high level of service that you all deserve and have come to expect as we continue to be proactive in our search for solutions that will benefit each and every one of us.

It is with mixed emotions that I report one of our full time dispatchers, Jon Gay left to become a full time firefighter. This has been a lifelong goal of Jon's and we are truly happy to see his dream come to fruition. Of course our loss was the York Village Fire Department's gain, which in my opinion is quite fortunate for the Town. Jon has also agreed to stay on in a part time status to help us in any way he can. As a result of Jon's departure Joshua Godard was hired as a full time dispatcher. We want to extend a warm welcome to Josh and know that he will be a great addition to our team.

I would also like to take the opportunity to extend my thanks to all the men and women of our communications center. They continue to show that they are indeed the "best of the best" in everything they do and are committed to being not only "Professional Communications Specialists" but "Emergency Medical Dispatchers" as they are required to meet more and more demanding requirements and certifications to perform their jobs. I believe that they are the backbone of our emergency response services and without them our jobs would not only be more difficult, but next to impossible.

Our center continues to be one of the finest, most advanced in the State offering the best, most up-to-date technology available. The advancements in technology give us the ability to be more cost effective and more efficient. As technology continues to advance, we will strive to keep pace in every aspect and in doing so we will continue to provide those we serve with the very best service possible.

The employees of the Communications Center would like to extend a sincere thank you all our citizens for the continued show of support to the Police Department and the Communications Center. As always, we are here to

serve you. If anyone has a question regarding the Communications Center please feel free to call us at 363-4444 or email rscamman@yorkpolice.org.

ANIMAL CONTROL

The York Animal Control Department continues to be extremely busy again this year with both domestic and wild animal calls. We continue to see problems with rabies, distemper, Eastern Equine Encephalitis, and other animal borne diseases again in the area which is requiring our attentiveness and time. It is important that all of us remain alert in understanding these diseases and safeguard yourselves and loved ones from contracting them. Please call our department if you observe any animals acting strangely or appearing sick. Please stay your distance when dealing with wild animals and let those who know what they are doing deal with them.

Our ACO's responded to an increase in overall calls of 9% this year. In a positive light we have seen a decrease in the number of beach related issues with dogs. I wanted to thank the many York dog owners who have worked hard to insure their privilege of using the beach with their animals is respected and that those not following the rules are politely informed of them and to follow the rules. At the end of the day voluntary compliance is what we hope to achieve as we cannot enforce our way to compliance with then limited resources we have to use. We are seeing an increase in problems on both the Water District property and the Town's property at Mount Agamenticus with dogs as public use of that area grows. Owners are reminded that they are responsible for picking up after their dogs on these properties and that all dogs must be on a leash. We also again had three confirmed cases of rabies in bats this year which were tested by the State DHHS Lab. It is important to note that the lab will not test every animal we encounter due to the limited resources of this state agency. These issues have certainly elevated the importance of our Animal Control Department and the need to have well trained officers.

We are very lucky to have Larry McAfee who has served the Town for the last 10 years as our primary ACO. Larry lives in town and has a great knowledge of animals and the issues that surround both domestic and wild animals. Garth Wilton who served as our Assistant ACO and a Reserve Police Officer for six years left to accept a full-time position with the State Department. We wish him the best in his new career. We recently hired Keith Bishop Jr. a resident of York to assume the Assistant ACO position. Keith grew up and lives in York and has a good knowledge of the Town and its people. Although our ACOs are part time, working 20-30 hours per week, they do supply the Town with a full time commitment to solving the needs of all of you. In 2013 our Officers responded to 1,528 calls for assistance on animal related issues.

The issue of re-licensing of dogs in the Town continues to be a significant concern for the department and is growing despite our efforts. Officers spend an inordinate amount of time following up on delinquent owners through mailings, phone calls and even home visits. This process is truly important as the licensing of dogs was instituted by the State as a way to insure and certify that the dogs have been properly immunized against rabies. The State has increased the late fees from \$ 10.00 to \$25.00 in an effort to encourage voluntary compliance. Last year our ACOs spent countless hours tracking down over 601 owners who failed to properly register their dogs on time and this year it has surged to 745 owners. These hours take time that could have been spent in the field addressing real issues such as dogs running at large and enforcement of dog owners not cleaning up after their animals. We are currently looking at an online registration option as another way to make it easier for dog owners to register. I would ask everyone who owns a dog to help us by remembering that all dogs are required be registered by January 1st of each year. It is a great way to save at least \$25.00 per dog which is the fee the State

mandates for late licensing after February 1st of each year. All dog owners should know that veterinarians in both Maine and New Hampshire are now required to submit rabies vaccination slips to the State Animal Welfare Department who then forward them to the respective Towns as a check against not licensed dogs.

I would like to thank everyone for their continuing support of our efforts to serve the needs of the Town. As always we are here to provide for you, if anyone has questions regarding animal concerns please feel free to call us at 363-4444.

YORK ANIMAL CONRTOL REPORT - 2013

<i>Type of Contact:</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>
ACO calls to dispatch	1,528	1,339	1,118
Calls handled by ACOs	1,420	1,120	977
Calls handled by POs	346	219	141
Calls taken directly by ACOS	479	433	507
Calls to ACOS by radio or paged out	526	687	470
<i>Dog related calls:</i>	671		
Dog attacks	16	12	11
Dog bite to human	21	18	16
Dogs not under control	86	11	14
Barking dog	58	48	35
Aggressive dog complaints	21	16	18
Cruelty or neglect	11	8	11
Aggressive dog	21	15	14
Danger dog investigations	4	2	2
Dogs in hot/cold vehicle	38	35	19
Dogs hit by vehicles	5	10	6
Dogs running at large	246	220	209
Dogs picked up	116	86	98
Dogs returned to owners	77	51	69
Dogs impounded at Kittery Creature Comforts	39	33	29
Dogs not located upon inv.	49	62	43
Dogs returned home on own –spoke to owner	55	64	58
Abandon dogs	2	5	7
Beach ordinance violations	36	39	47
Impoundment fees paid	\$1,525	\$1,275	\$1,075
<i>Cat related calls:</i>	131		
Stray /feral/nuisance cats reported	24	22	36
Stray/feral/nuisance cats trapped –public request	26	7	4
Missing cat reports taken	73	35	6
Stray cats picked up	10	11	29
Stray cats taken to Kittery Creature Comforts	10	9	27
Cats taken to Newington Emergency Clinic	0	1	3
Cat bite to human investigations	8	15	1

Quarantined cats	8	5	4
Dead cats	6	5	7
Cats hit by vehicles	6	7	4
Returned to owner	4	2	6
Cruelty or neglect	3	1	0
<i>Other animal calls:</i>	476	361	254
Wild animal calls	438	336	230
Calls related to other domestic animals such as horses, roosters, chickens	34	25	24
Injured wild animals taken to Center for Wildlife	38	40	31
<i>Continued</i>			
Animals caught and removed by ACO's	116	87	59
Wild animal calls referred to animal damage control agent- Adam Stevens	64	56	41
Requests for live traps	26	7	4
Animal transports to Augusta lab for rabies testing	6	5	3
Positive rabies test	3	1	0
Number of reported animals suffering from rabies, distemper or other sicknesses	87	70	22
Sick/injured dispatched by ACO's	61	49	17
<i>Administrative work:</i>			
Licensed dogs	2,494	2,409	2,370
Not licensed by February 1, 2012 requiring follow-up investigations	745	601	453
Notifications from veterinarians through State Animal Welfare regarding rabies certification of dogs in York	755	671	
Warnings –verbal or written	206	134	60
Summons	36	34	30
Miscellaneous	96	66	0
TRAINING HOURS	71	80	64
HOURS WORKED	1,392	1,459	1,407

HARBORMASTER REPORT

This is a year of new beginnings and changes for the staff overseeing our Harbor area. Long time Harbor Master Don Day retired after 7 years of service in October 2013. Don built on the many goals and undertakings of retired Harbor Master John Bridges in the true spirit of a community harbor strengthen our working waterfront while making it a recreational boater's paradise. I want to express my gratitude to Don for his leadership and common sense approach to issues and concerns that have made the Harbor such a gem. Don was replaced by Assistant Harbor Master Dave Hutchinson over the winter and I am confident that Dave has the abilities and dedication to continue the great reputation and service that has been built over the last 10-15 years. Dave will be supported by Assistant Harbor Master Joe Hogan who is returning for his 5th season and Drew Donovan who was hired as a new Assistant Harbor Master this spring. Our Harbor Master and his crew bring many years of experience to the table and I believe this will be a great team to help carry us into the future for many years to come.

The Harbormasters continue to repair and upgrade our infrastructure in the Harbor from the Harbor Master shack at Town Dock #2 to the floats that are under the direction of the Harbor Board to maximize the number of boats we can accommodate and to make it more amenable to those who use it. The work is still on going to place all

moorings on a new GIS map for the harbor and river moorings. This will allow all moorings to be placed back in their proper locations in the event of a large weather event or flood. The Harbormasters worked again this year with surveyors from the University of New Hampshire to conduct soundings throughout the harbor to track the buildup of silt in the harbor. This information will be used to identify those areas that need to be dredged and will provide the information necessary to determine the time frame for the dredging. It is believed that the next dredge project will be scheduled for 2016 or 2017.

The Harbormasters are also continually working to educate boaters and kayakers on the importance of keeping track of weather conditions. Several times over the last few years we have fortunately averted tragedies when boaters have been caught outside the harbor in severe thunderstorms and wind storms. Life jackets are a vital part of boating safety and should be worn at all times while on the water much like a seat belt in a car. The Harbormasters work very hard on a daily basis to keep the waters of York safe and enjoyable for all to enjoy.

The Harbor Board and Harbormaster worked closely with the State of Maine and other agencies over the last year to replace the Sewall's Bridge. I am glad to say the combined efforts of everyone again paid dividends when the State agreed to strengthen the bridge to accommodate the weight of most of public safety vehicles. This is a tremendous win for those living on the south side of Sewall's Bridge and will definitely shorten the response times in the event of emergencies such as fires in that area. The bridge also is a truly remarkable rendition of the former one. It was reopened to vehicular traffic in October of 2013 with a grand ceremony with many residents from the Town and surrounding area joining in the festivities.

Lastly I would like to thank the members of the Harbor Board for their many hours of dedicated service seeing that the harbor remains the historic and beautiful place it has been for hundreds of years. Please join me in thanking them for their service and commitment: Co-Chair Joseph Donnelly, Co-Chair David Gittins, Matthew Donnell, David Webber, Mike Sinclair, and Alternate Dave Robbins.

YORK VILLAGE FIRE DEPARTMENT

Submitted By: Christopher Balentine, York Village Fire Chief

It is with great pleasure that I submit this annual report to you, together with a summary of responses made by our department. We are always interested in recruiting new volunteers for our call force. The act of volunteering and helping people in need gives great rewards. We have openings for any person eighteen years of age or older who is willing to help and willing to learn.

We have been experiencing increases in all types of fire calls. Our Emergency Medical Technicians have seen increases in medical related calls. Fire Alarm activations are also on the rise. Fire alarm systems need to be properly installed and maintained. In the case of battery-operated smoke detectors, please make sure fresh batteries are installed at all times.

Please make sure your home has a working smoke detector installed nearby each bedroom. Be careful with woodstoves, as they can be dangerous if chimneys are not kept clean and in good repair. Remember that an ounce of fire prevention is worth more than a pound of cure.

Carbon Monoxide detectors are becoming important devices for residential use because they can alert homeowners to potential dangers associated with home heating equipment that may be malfunctioning.

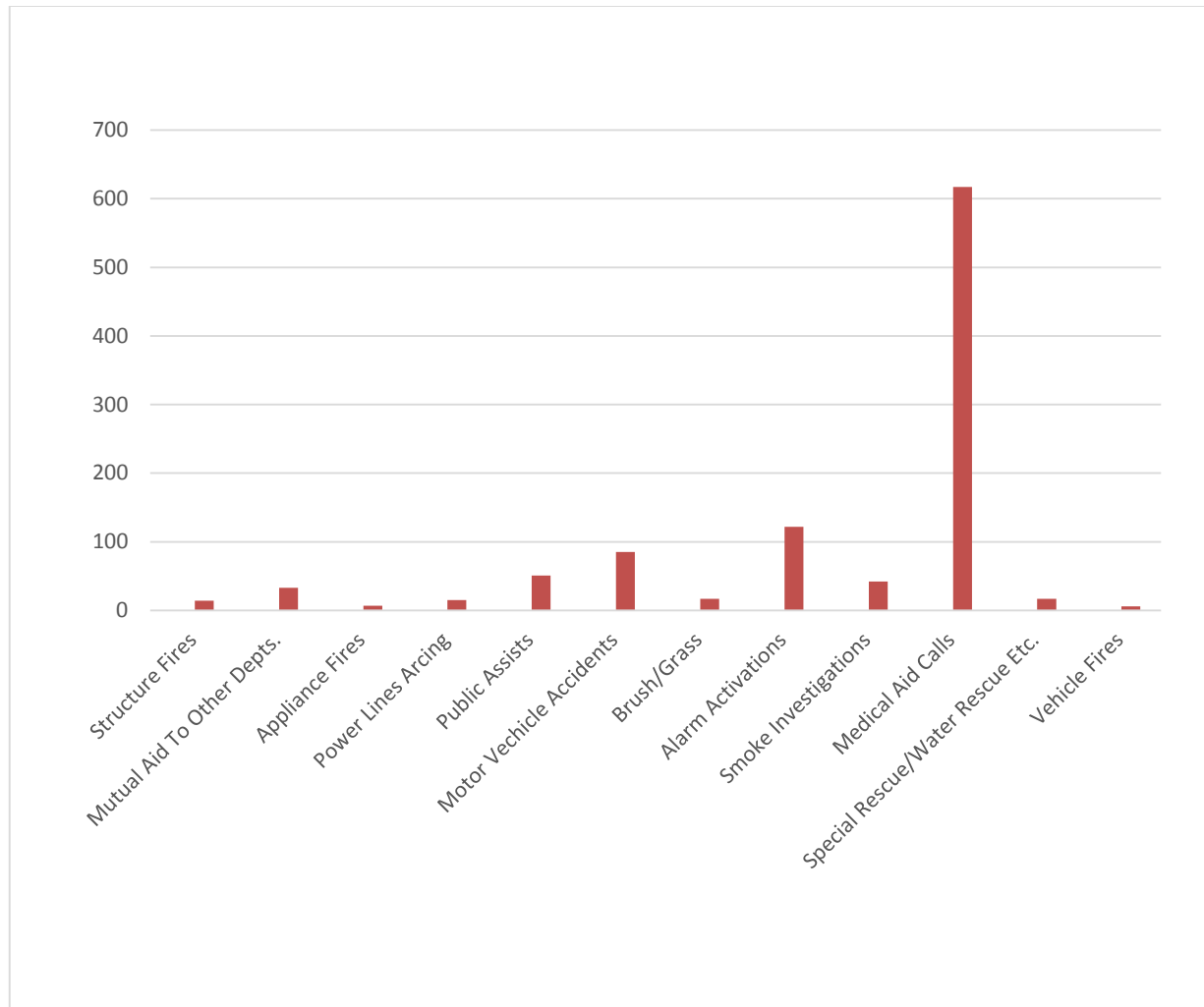
Our people continue to train each week on a variety of topics. Ongoing firefighting training is offered repetitively for all of our people. As always, please do not hesitate to contact me for further information, or suggestions. Check out our website at www.yorkvillagefire.com for call summaries and photos of all activities. We have recently completed several building projects to enhance our energy efficiency and thank our fellow townspeople for their support on these projects. We especially thank the Energy Steering Committee, and Chairman Wayne Boardman.

It has been a pleasure to serve you again this year. Please do not hesitate to contact me with fire related concerns or suggestions, at the fire station: 363-1015.

York Village Fire Department Call Log

Calendar 2013 Responses

Call Types	# Of Calls
Structure Fires	14
Mutual Aid To Other Depts.	33
Appliance Fires	7
Power Lines Arcing	15
Public Assists	51
Motor Vehicle Accidents	85
Brush/Grass	17
Alarm Activations	122
Smoke Investigations	42
Medical Aid Calls	617
Special Rescue/Water Rescue Etc.	17
Vehicle Fires	6
Total Calls	1026



YORK BEACH FIRE DEPARTMENT

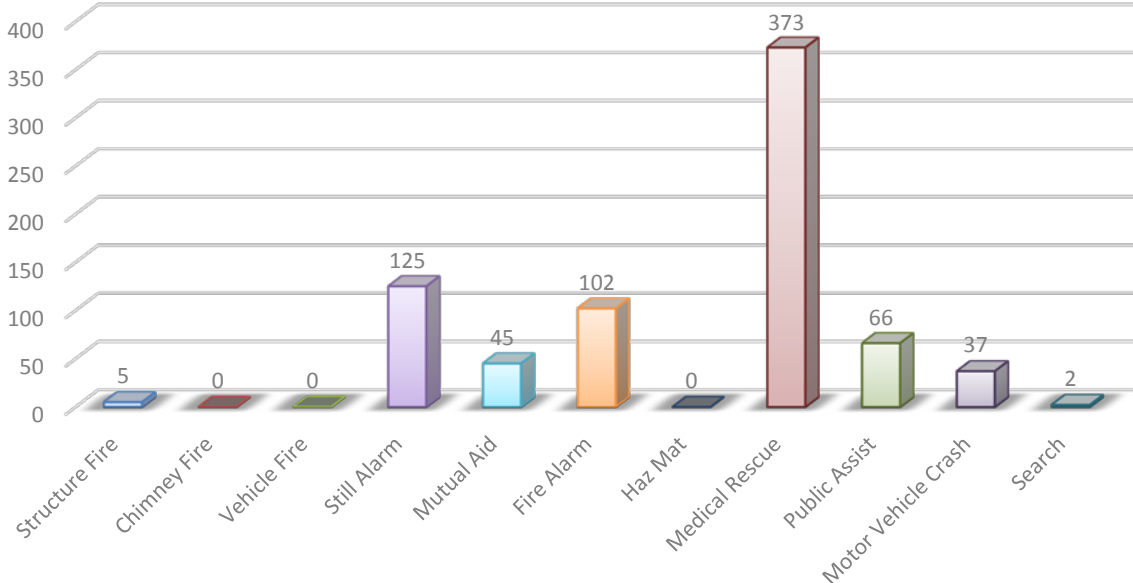
Submitted By: David K. Bridges – York Beach Fire Chief

Our entire organization would like to thank you for your continued support. We're proud to be of assistance to our citizens during their time of need whether it's a fire, medical emergency, fire alarm problems or just using our station as a warming hut during a major power loss.

We responded to 755 emergency calls during the past year with over half of them being some type of medical call. The medical calls have been increasing over the years and the future outlook is for them to increase even more. Since the number of calls is increasing and the severity of the calls increasing, we felt it was time for us to up-grade our medical response qualifications. One of our paid firefighters has gone thru hundreds of hours of training to improve his medical qualifications. This up-grade will bring him to the Advanced Medical Technician level and will allow him to give a more advanced level of care while waiting for York Ambulance to arrive. The 3-4 minutes waiting for York Ambulance will now be filled evaluating the patient and administering more advanced care than he can administer now. This should allow the paramedics to go straight to work when they get to the patient. Over the next few years we hope to have all our paid firefighters at this level.

Training is the single most important task all of the fire service faces no matter if it's a full time department or a volunteer department. Our members received over 1,700 hours of training this past year staying current with the demands placed on the fire service today. The fire service is not just about fires anymore. Our range of service continues to expand to include automobile accidents, hazardous materials involved at the accident, meth labs in motel rooms or homes to water rescue and downed power lines. This vast range of calls makes it challenging to be prepared to go to any or all of them on any given day so having training in all these fields is necessary. The proficiency of our skill levels are graded frequently by state agencies and most often by you the taxpayers.

York Beach has 3 full time employees (1 per shift) 2 Firefighter/EMT's and 1 Firefighter/AEMT on duty 24 hours a day, but we still rely strongly on our volunteers to accomplish the tasks placed upon the fire department. We have a junior firefighter program for young adults between the age of 15 and 18. They can do many of the tasks that the adults do except we can't have them work in any life threatening situations. There are many tasks to be performed and even though you don't think entering a burning building is something you want to do, you might be just the person to help fill another task no matter your age or skills. If you would like to hear more about what's involved or would like to join our volunteer force, please call 363-1014 or stop in anytime.



York School Department

SUPERINTENDENT OF SCHOOLS

*Submitted By: Dr. Debra L. Dunn, Superintendent
ddunn@yorkschoools.org*

I wish to start our annual report to the citizens of York with a sincere expression of appreciation for your continued support of our schools. Parents and community members have contributed not only the necessary financial support but also considerable time and energy to assure that our young people have an outstanding school experience. Since arriving in York in 2012, I have had the opportunity and privilege to work among dedicated, committed, and caring professionals who continually strive for academic excellence for ALL students. A strong leadership team partnered with high quality teachers and support staff, dedicated members of the York School Committee, and the committed townspeople of York has been an energizing combination as together we move the school district forward.

Similar to other school districts across Maine, York Schools continue to grapple with the realities of declining state revenues and increasing costs. At this time last year, you may recall Maine school districts faced difficult financial challenges thus complicating the budget process. Specifically, York Schools experienced unanticipated losses and increased costs including the curtailment of state funds, the absorption of the state's share for teacher pension costs, and a thirteen percent increase in health insurance costs. Crafting last year's budget was complex and regrettably resulted in the loss of talented staff and deferred the purchase of innumerable instructional materials.

This year, while our goal was to recover the losses from last year, an initial *level-funded* draft of our FY15 budget proposal reflected a significant percent increase and we were directed by York School Committee to make reductions. We regrouped and the proposed FY15 budget is the result of countless hours of difficult conversations starting at the building level, proceeding to our administrative team, and then presented to the school board. Based on our discussions, our administrative team identified 'need-based only' purchases and personnel efficiencies that ensured stability and continued excellence in our schools but reflected no new initiatives. With deferred purchases over recent years, it quickly became evident that to '*right-size*' the upcoming FY15 budget, there were far fewer options and sadly, needed further staff reductions. For the first time, we also proposed generating increased revenue through Student Activity fees. In framing our work to develop the FY15 budget we endeavored to maintain the district's investments in class size, provide for modest increases in our operational costs, and reflect fiscal responsibility to the taxpayers of our community.

Despite economic challenges, we are energized to continually improve by the unwavering support of our parents, mentors, community volunteers, as well as generous grants from York Education Foundation. These groups have contributed time, energy, and funding to provide opportunities for our students and staff that the district's budget could not support. In some cases, core opportunities (e.g. enrichment and creative professional development) have been enhanced by local contributions. We appreciate these partnerships and the generous support of the work of our educators, which has allowed York Schools to continue to be a great place to learn and work.

This year York School Committee experienced changing membership. Member Mary Jane Merrill's unexpected passing in November has left us all missing her smile, strength, and love of children. For years, first grade children enjoyed her spring Mary Cassatt Impressionist Art Project, complete with a formal luncheon sponsored by Dockside Restaurant. As York's new superintendent I was most fortunate to have her good counsel and keen insights during my first year and a half. Additionally, my entry afforded me the opportunity to work closely with Marilyn Zotos, whose tenure since 2003 will end this year when she steps down. Marilyn, a teacher herself, has passionately advocated for the children and teachers of York in every decision she has made. Thank you, Marilyn, for your inspirational leadership to our schools.

In closing, we are proud of the attributes associated with the York Schools: academic rigor, small class sizes, above-average standardized test scores; impressive college placements; strong performing arts and interscholastic athletic programs; vibrant technology in the classroom; and an inclusive academic setting. Our co-curricular opportunities, many of which are fully or partially funded through grants from parent groups, enrich the students' educational experience. I look forward to community conversations that collaboratively identify the hopes and dreams of York residents for our town's children and how best to fund that vision. The entire community benefits by educating our children for 21st Century employment in a global economy – York's future leaders! In closing, I wish to sincerely thank all York faculty and staff who on a daily basis demonstrate sincere dedication to our students.

DIRECTOR OF CURRICULUM AND INSTRUCTION

Submitted by: Barbara Maling

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The landscape in education is shifting more than ever lately, and York Schools are evolving and improving just as dynamically. Two state laws have significantly affected how we operate as schools - one requiring districts to develop new teacher evaluation systems, and one mandating that high schools issue proficiency-based diplomas to students, starting in 2018. In York, we are proceeding slowly and carefully with meeting the expectations of both laws, ensuring that the changes we make will only improve the learning experiences of our students, and continue to prepare them to be successful in college and careers when they leave our system. Although we may not always meet the timelines dictated in the laws, we feel creating quality, lasting changes will have the greatest benefit to our students and our community. The adoption of the Common Core State Standards in English Language Arts and Math have also shifted the learning goals and expectations for our students. The benefit for our small school system is that our teachers now have access to a vast pool of resources from other teachers across the country to use as we design our own curriculum and instructional activities.

The York Schools continue to perform well on many measures used by the state to identify successful schools. Coastal Ridge Elementary School was designated as a High Performance Reward school under Maine's new school accountability system; a level of recognition only achieved by 18 other elementary schools in the state. York High School received an "A" on the states school grading system, a distinction shared by only 10 other high schools in the state. On state assessments, Village Elementary School demonstrated a 92% proficiency rate in reading for 2nd graders, already reaching a state-set 2017-2018 achievement target. York Middle School continues to have solid achievement scores in math and reading, tracking well above the state average, even as the school undergoes transformative changes in schedule and teacher teaming.

But there is always much more work to do. From elementary teachers engaging together in rigorous, graduate level courses designed to deepen their expertise in student literacy learning, to a transformative redesign of the instruction at York Middle School, the educators in the York School system are working hard on behalf of the students and parents in the community. York's excellent cadre of teachers continue to be vigorously engaged in both the daily learning activities of the classroom, as well as helping chart the course for our schools to continually evolve and improve.

COORDINATOR OF INSTRUCTIONAL MEDIA AND TECHNOLOGY SERVICES

Submitted by: Eric Lawson

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Technology is ever evolving and the curriculum and practices within the York Schools are evolving with it. With that in mind, York strives to continually analyze the needs of its staff and students and focus time and money on tools that will best fit these needs. Promoting the four C's: Communication, Collaboration, Creativity and Critical Thinking, the York Schools have adopted the Google Apps for Education (GAFE) platform as a seamless K - 12 solution. Collectively using the suite of apps will offer a myriad of ways to enhance these 21st century skills.

York Middle School also witnessed a huge shift in technology when 7th and 8th graders received an Apple iPad this year to replace their laptop from the MLTI 1:1 state technology initiative. There have been some growing pains with this shift, as both educators and students have had to adjust to this new device, but many staff members are finding new ways to enhance their curriculum and challenge their students to present the learning in new and innovative ways.

The Library/Media Center within each of the schools has become important hubs for student learning. Once looked at as a place only for consumption and research, the Library/Media Center is taking on a new look in public education as a creation center. Emerging technologies such as eReaders, student input devices, interactive screens, and multimedia tools are reshaping the traditional library into more of a lab for learning, collaboration and creativity.

Integration, digital citizenship, and 21st century skills are essential pieces of our children's' future. The library staff is revising lessons, developing courses and offering support in these areas K - 12 to promote life-long learners in York.

YORK HIGH SCHOOL

Submitted By: Robert E. Stevens, Principal

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Last year we reported that we opened school with 628 students. This fall we were up by only 2 students to 630. The only significance here is that our population has been expected to trend downward and it has done the opposite. Throughout most of Maine, especially Eastern Maine, student populations have declined dramatically. We are very fortunate to have stability at a time when instability is the rule for many of our neighbors.

With the support of the \$1.2 million bond passed last spring, York High School received a significant facelift and renovation. A large piece of our expenditure went into the gable end of the gym. We were scheduled to re-side the face but discovered much damage to the gable beam and had to remove it. The gable was completely re-framed, insulated and re-sided. All locker rooms were refurbished. A handicap accessible bathroom was added and seven rest rooms were completely overhauled. The cafeteria was totally redone with new ceilings, floor, snack bar area, and paint. The transition hallways have new Corian counter tops. The most noticeable upgrade is the new front entrance where we have a portico, vestibule, handicap accessible doors, counters, and signage. There is new walkway lighting and, most importantly, a buzz-in system for building security. People new to our school can now find the front entrance without difficulty. The project provided a great deal of improvement for the money spent, and the total renovations came in on time and under budget. Other significant work was the energy conservation move to convert one of our boilers to propane. We now have the capability of burning oil or propane and can buy either fuel based upon the lowest price and save both money and resources.

Considerable discussion has taken place this year through different media sources about York High School's ranking or lack of ranking in *US News and World Report* magazine. We received "Top Ten" ranking in 2008, 2009, and 2010. For the last two years we have been unranked and the magazine reported that our math scores were not available. The rankings are based on a complicated formula that weighs state testing, sub-group testing, Advance Placement course offerings, AP scores, and a college readiness index. Because we did not qualify for a certificate as a result of a sub-group score, we were not considered. Our math scores were available; it was just the methodology of the magazine to report it as "n/a." We were, however, one of ten high schools in Maine to receive an "A" rating from the Department of Education. The rating was based on state test scores, progress over three years of testing, and our four and five year graduation rates. Last week *US News and World Report* listed York High School as number seven in Maine and a silver certificate winner for 2014. When you realize that the magazine also ranked Maine as tied with California for best high schools in the country, it is good news all around.

York High School students do lots of wonderful things that bring recognition to our community. We want to highlight three students for very unusual accomplishments. Connor Smith, a junior, is receiving the equivalent (literally) of an Emmy Award from the National Academy of Television Arts and Sciences for video editing. Connor entered his work in a regional competition and is the first student from Maine ever selected. Hunter McKay, a senior, was selected to participate in the District I Jazz Ensemble. He received one of five Outstanding Musician Awards at the State Jazz Festival and received another Outstanding Musician Award at the Berklee Music Festival. Senior Christian O'Connor has applied and been accepted to a prestigious list of colleges. He will attend the University of Pennsylvania next year, but he also got accepted at Dartmouth, the US Naval Academy, and West Point.

Staffing changes included Jeremie Sirois, our Assistant Principal, who became the Principal of Biddeford High School. In July we welcomed Jeff Kraunz as his replacement. Rick Paine retired as a Social Studies teacher and Bryan Thomson filled his position. Lynne Osgood was selected as our receptionist when Laurie Maran left; Darrah Mont retired as part-time receptionist and we did not fill her vacancy. Mike Masi has filled in for Michele Boom, who is out on a leave of absence this year.

It has been another fantastic year in athletics. We are proud to say that we continue to have one of the highest participation rates in all of Maine. York High School offers 16 interscholastic sports with 38 teams. 515 students, or 80% of our student body, actively participate in the athletic program. 2013 was another highly successful year with the following results: York teams were State Runners-Up in Boys Indoor and Outdoor Track and Girls Field Hockey; Varsity Baseball won the State Championship for the first time since 1971; York teams received the MPA Sportsmanship Award in Boys Cross Country, Boys Indoor Track and Wrestling; York athletes were individual State Champions in Track and Wrestling; YHS teams were Conference Champions in Field Hockey and Indoor Track; and seventy students were selected to 16 All Conference teams representing 16 varsity sports. Most significant of all, 56 senior students were selected All Academic by maintaining a 93 average or higher while participating in a varsity sport. Football, Cross Country, Soccer, Basketball, Indoor Track, Lacrosse and Track and Field all boast 80 or more participants.

Here is the Top 10% of the Class of 2013 and the colleges they are attending: Patrick Walsh, Bowdoin College – Thomas Reid, Northeastern University – William Bennett, Dartmouth College – Christina Boutin, Soka University of America – Courtney Burns, Emmanuel College – Emily Campbell, Bowdoin College – Nicholas Eaton, Emerson College – Benjamin Gauthier, Northwestern University – Isabel Goodwin, College of William and Mary – Olivia Greer, Stonehill College – Joseph Leroux, Haverford College – Sarah Palmer, Cornell University – Jenna Rumble, Colby College – Erin Sheahan, College of Charleston – Kayla Swasey, West Point.

In closing, I would like to sincerely thank the faculty, students, parents and citizens of York for their strong support and commitment to education. It is a privilege to serve and live in a community that values young people.

YORK MIDDLE SCHOOL

Submitted By: Dave Williams, Principal

dwilliams@yorkschoools.org

It is my pleasure to submit this annual report on behalf of the students, faculty, and parents of York Middle School.

York Middle School currently educates 580 students in grades 5-8. With class sizes averaging between 19-23 students, we are able to provide a student-centered, and personalized educational experience that meets the needs of a wide range of learners. Over the last year we have worked hard to develop a true middle-school model in which the distinct nature of the young adolescent is the foundation upon which all school decisions are made. In addition to a strong core academic program, we are proud to offer a wide-variety of experiences within our essential arts, sports, music and extra-curricular offerings.

The men and women who educate the students of York Middle School are a dedicated group of professionals who are committed to a student-centered approach that is tailored to the unique needs of the early adolescent. I feel privileged to work alongside professional educators who are determined to provide the best education possible for the children of York. As a faculty, we have begun our transition of a standards-based instructional model. This represents a fundamental shift in the way we plan, deliver instruction, and assess student learning. This exciting work is helping us to improve our organizational structure so that we are able to deliver instruction in a way that is consistent with research in best-practice.

At York Middle School we administer two standardized tests to all students each year. The New England Common Assessment Program (NECAP) and the Northwest Evaluation Association Assessment (NWEA). The NECAP assessment is a state test that is administered in the fall of every school year. York Middle School continues to demonstrate ongoing improvement in test scores as our students perennially score significantly higher than the state average. Testing data helps us to make informed decisions about the way we group our students, design curriculum, and develop our programs. The NWEA tests are administered in the fall and again in the spring. These assessments help us to measure and track individual student growth over time. Students are tested biannually in math, reading, and language usage. The NWEA is a computer adaptive assessment that provides rich data about the strengths and needs of individual students. This data is useful in helping us to plan and adjust our instructional strategies to meet the needs of all of our students.

Parent and community involvement continues to support and enrich what we do at York Middle School. In addition to running the school store, the Parent Group hosts an annual ice cream social, sponsors dances, puts on game nights, and hosts a variety of other events. Their fundraising efforts have gone to support a wide range of academic, cultural, and social activities. Volunteers, mentors, and community members are also an integral part of the educational experience at York Middle School. In this critical time of a young person's development, I would like to thank the entire community for the support that you provide our students.

In closing, I would like to recognize the dedicated staff of York Middle School, the School Committee and Superintendent Dunn for their collective efforts to continuously improve and enhance education for all of York's students.

YORK VILLAGE ELEMENTARY SCHOOL

Submitted By: April Noble, Principal

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The staff and students at Village Elementary would like to extend a thank you to all York community members and business owners for supporting us each year with a budget that allows for necessary resources to provide a quality education for each child in York. This year's budget reflects an increase of 7.73% over FY14's budget, with salaries and benefits accounting for the majority of the increase.

This year in particular we have seen and heard the voices of parents, students, teachers, and community members in support of maintaining staffing and programming in York. Balancing the budget has been a task that has warranted great attention as we consider the impact to families and community members of York. We appreciate the support people have shown, specifically in relation to the need for kindergarten support staff.

As we analyze the longitudinal study of enrollment done for the York school system, we can expect a similar number of kindergarten students for next year. Last year due to enrollment projections a section of kindergarten was cut. According to current registrants and history with summer registrants we are expecting a total of approximately 100 kindergarten students. Due to this internal research, an additional section of kindergarten making a total of seven sections has been added to the budget and allows for a 14:1.5 ratio in kindergarten classrooms.

Currently, each kindergarten classroom has an educational technician to support the teacher and students all day long. With the FY15 budget, each kindergarten classroom will have an educational technician for half of the school day. Kindergarten staff and administration are collaboratively determining what this change in support will look like.

It is important to have an accurate number of registrants as we plan for this change. Please encourage families with children turning five on or before October 15, 2014 to register their child for kindergarten. Paperwork for registration can be picked up at the main office or may be downloaded at www.yorkschoool.org/ves. Kindergarten screening is taking place on May 27th and registration needs to be complete before a screening can occur.

We have an amazing group of teachers, support staff, volunteers, mentors, and parents that make Village Elementary the warm, inviting school that it is. The dedication of the parents of Village Elementary is so important to the staff and students. We encourage you to take the time to visit our school and see for yourself the engaging ways we educate each child of York.

COASTAL RIDGE ELEMENTARY SCHOOL

Submitted By: Sean Murphy, Principal

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All of us at Coastal Ridge extend our thanks to the York Fire Department for their quick response to our burst pipes on the evening of January 3rd. So many generous parents, businesses, and community members graciously supported our staff and students throughout the winter after the water damage displaced more than one hundred-fifty students. We sincerely appreciate all of your considerable donations which have been invigorating. The renovation is near complete, and the building looks marvelous with new drywall, carpet, and tile. After the windows and siding project last summer, the school looks its best since its original construction in 1991. Thank you all!

As an intermediate elementary school that serves students and families in grades 2-4, our mission is *to provide children with an engaging and enriching educational experience*. At the elementary grades, this equates to a balance of intense instruction in reading, writing, and mathematics while enriching the curriculum with science, social studies, and the arts. As we continually gauge how we prepare York's young learners for their future, we debate whether we must increase our focus on healthy living through physical education, appreciation of the arts through visual or performing arts, and the study of local history through service learning and field trips.

This spring, Coastal Ridge Elementary was recognized by the Maine Department of Education as a "High Performance School" for the students' achievement in reading and math in the New England Comprehensive Assessment Program! Only nineteen schools in the state achieved this distinction, which is evidence of the exceptional instruction in these content areas beginning at Village Elementary School in the primary grades.

The 2015 budget supports a continuation of the high caliber education that York has consistently provided its elementary students. The town holds impressive expectations for our students, and residents can be proud that their support has amounted to exceptional achievement. Our teachers and support staff are highly qualified in their capacity to teach to individual learners, and our manageable class sizes make this a reality. In 2014-2015, we expect to serve approximately 320 students in 17 homeroom classes that average between 18 and 20 students per class.

The CRES budget that is proposed for FY15 reflects an increase of \$160,000 from the prior year. This is a 6.0% increase and represents the third increase in the past five years. 2.8% of this increase is attributed to benefits for health coverage while 1.7% of the increase is attributed to negotiated salary increases. Additionally, this budget attempts to fund science supplies required by the Next Generation Science standards as well as math and literacy supplies required by the new Common Core curriculum standards.

All of us at CRES feel fortunate to be a part of this vibrant community, and we believe the schools are an asset to the town as a whole. Thank you for your ongoing support in creating a unique educational environment!

YORK ADULT & COMMUNITY EDUCATION

Submitted By: Katie Schindler, Director

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York Adult and Community Education provides educational opportunities for the adults in our community. These programs include our enrichment programs as well as academic and vocational programming.

We have seen many changes this year. The General Education Development (GED) test expired in 2013. The State was faced with choosing a new assessment. After much debate and research the State of Maine has chosen the HiSET (High School Equivalency Test). The HiSET was created by ETS and is aligned to the adult education Career and College Readiness Standards. We have been using the new assessment since January and the transition has been fairly smooth. With all change comes questions and a learning curve, but we are moving forward and are very excited about the new assessment. We are grateful that the state of Maine will allow for 2014 students to combine their GED scores with HiSET scores so students who were not able to complete the GED in time have a grace period to complete testing.

We continue to have a strong English as a Second Language (ESL) program. We help students improve their reading, writing and conversational skills. Classes are held with a certified teacher or students can work one on one with a trained tutor. We are grateful to our wonderful volunteer tutors who give so much to our students and our program.

YACE also became part of the Maine College Transitions grant, which is a state-wide grant to support and encourage adult education students to pursue their post-secondary goals. We are very excited about participating in this program and look forward to its expansion in 2015. This has been a wonderful expansion of our existing COAST (College Opportunities and Successful Transitions) Program.

With the continued need for technology integration, we work hard to offer relevant technology classes. We are so grateful to be part of the Maine ConnectME Authority and MARTI (Maine Adult Regional Technology Initiative) grants. Through this grant we serve as York's community connection for information on how to use Maine's expanding high-speed broadband internet connection to help meet your educational goals, enrich your life, obtain health information, access governmental services and enhance economic and community development. This grant has provided us with funding to expand our enrichment and vocational classes as well as improve and upgrade technology available to our students.

We continue to see growth with our enrichment programming. Each semester we strive to create classes that will inspire our community to become lifelong learners. We are always open to new ideas for classes, if you have a talent you would like to share with the community or an idea for a class we would love to hear from you. We would like to thank the community of York for supporting Adult Education and invite you to join us and become a life-long learner.

YORK SCHOOL DEPARTMENT FACILITIES

Submitted By: Zak Harding, Facilities, Director

zharding@yorkschoools.org

The York School Department's twenty-two full and part time staff strives to maintain our facilities with a high degree of dedication and professionalism. Our crew is active seven days a week and starts each day very early in the morning and continues to work through late evening to support the various needs of York's school and community members. We have long enjoyed a reciprocal affiliation with York's Parks and Recreation Department through shared use of our facilities and fields in return for their outstanding maintenance of all school grounds and athletic fields. Additionally, we remain indebted to York's municipal departments including Police, Fire, Public Works, Code Enforcement, GIS and others with whom we continue to enjoy a supportive relationship.

The following information highlights significant school projects that have been completed within the past year:

- The renovations at York High School were completed for the current school year
- The front entry, cafeteria, locker rooms, several restrooms, and site lighting have been upgraded
- Coastal Ridge siding and window replacement has been completed
- The Village roof structural study and replacement design have been completed
- All of the athletic fields in the district now have irrigation systems
Consistent and effective irrigation is key to maintaining healthy and safe playing surfaces
- Paving of the York High School entry drive from Long Sands
- Landscape wall repair at Village Elementary
- Field fence repair at Coastal Ridge Elementary
- Electronic card access system and entry camera added at York Middle School
- The underground oil storage tanks cleaned at all schools

One capital project from the May 2013 vote moving forward is the Coastal Ridge Roof Shingle Replacement. The bidding process has been completed and construction will begin at the end of the school year.

The School Board approved a lease purchase to replace several significant HVAC components that have reached the end of their useful life. This project was bonded through a Qualified School Construction Bond grant program, which provides a rebate of the interest expense. The board also approved a lease purchase to retrofit our schools primary boiler systems to run on Liquid Propane as well as #2 Fuel Oil. This allowed us to dampen the impact of a cold winter by using a more cost effective fuel. The QSCB, retrofit and upgrades total leased amount is \$2,634,076. Undertaking the lease program allowed us to remove significant replacement items from the out years of York's Capital Plan.

The School Department is proposing the following four items for inclusion in the fiscal year 2015 Capital Plan:

- \$110,00 to replace the VES water main
- \$100,000 to continue our progress toward addressing some outstanding paving needs
- \$80,000 pre-bond request design and cost estimating for replacement of the YHS auditorium
- \$630,00 to replace the VES roof including required structural upgrades to meet current snow load requirements

The York community has provided consistent support of its school facilities, and for that we are very grateful. It is our obligation and pleasure to see that tax dollars are spent wisely to ensure that our facilities are the best that they can be. I encourage you to contact me with any feedback, concerns or comments you may have.

Town of York Public Utilities

YORK WATER DISTRICT

Submitted By: Donald D Neumann Jr., Superintendent

**Trustees: Karen Arsenault, President; Frank Witham, Treasurer;
Andrew Belliveau, Clerk; Dana W. Moulton III & Frederick Ricker**

ORGANIZATION

The York Water District was created by an act of the State of Maine Legislature under the Private & Special Laws in 1929, Chapter 8, and as specified in our Charter. The District is administered by an elected board of five Trustees. One Trustee is elected each year at the Town of York's annual Town Meeting for a term of five years. Regular Trustee meetings are held on the second Wednesday of each month. Meeting notices for regular & any special meetings are posted in: York Town Hall, York Post Offices, at the District office & on our web site at www.yorkwaterdistrict.org. The public is welcome to attend.

The District is further regulated by Rules and Regulations of the Maine Public Utilities Commission & the Maine Department of Health & Human Services Drinking Water Program. The District prepares an Annual Report for the Public Utilities Commission on special forms supplied by them, and an Audited Financial Report filed with the Town's Treasurer. Both of these reports are based on the calendar year and are available for review at the Districts office, and the Town Hall.

SOURCE

The District's only source of supply is Chase's Pond, with a watershed of 3.26 square miles and a safe yield of 2.05 million gallons per day. Available storage capacity of the pond is approximately 480 million gallons; average daily use in 2012 was of 0.98 million gallons and 0.99 million gallons in 2013. The District also maintains emergency interconnections with Kittery Water District to the south and Kennebunk, Kennebunkport & Wells Water District to the north.

FUNCTION

The District's purpose and function as stated in our Charter is to supply the Town of York, its inhabitants and others located in the District with pure water for domestic, sanitary, commercial, manufacturing, industrial, agricultural, and municipal use. Ensuring production of safe, reliable, high quality drinking water at the most reasonable cost while providing exceptional customer service is our number one priority.

FINANCIAL INFORMATION

The District's fiscal year begins January 1st and ends December 31st. Each year in December the Board of Trustees vote to approve Operating and Capital Improvement Budgets. The Budgets for 2014 are as follows: Operations and Maintenance at \$2,179,816 and Capital Improvements at \$576,000 with a Debt Service of \$649,412 and an anticipated Total Operational Revenue of \$3,178,880. The District last filed rates that became effective, March 31, 2008. The District anticipates a rate increase beginning January 1, 2015. This is for a new bond issue to upgrade our 25 year old Water Treatment Facility and water main replacements projects identified in our Master Plan. This will also cover increases to O&M expenses that have occurred since 2008.

The number of District customer accounts as of December 31st, 2013 was 5,759.

MAJOR CAPITAL IMPROVEMENTS PLANNED FOR 2014 & BEYOND

For many years we have strived to maintain an efficient operation. Due to the economic slowdown in 2005, our strategy has been to take care of day to day issues and defer major capital improvements until 2015. With that said; We have completed minimal main scheduled replacement projects, while being required to replace several water mains in conjunction with MDOT bridge replacement projects and a handful of projects that were related to York's drainage projects. Difficult to say the least. We now have the opportunity to begin key projects recommended in our Master plan. Starting September of this year through the fall of 2016, we have planned and prepared to replace roughly 3 miles of mains in our distribution system at a cost of \$3 mil. We also have several scheduled upgrades within Josiah Chase Water Treatment Facility for process efficiencies at a cost of \$1mil. When complete this plan will set the District on a regular schedule of replacing aging infrastructure to continue to provide the Town with high quality drinking water and an adequate supply of water for firefighting.



YORK SEWER DISTRICT

**FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION**

YEAR ENDED JUNE 30, 2013

YORK SEWER DISTRICT
FINANCIAL STATEMENTS
AND
ADDITIONAL INFORMATION
YEAR ENDED JUNE 30, 2013

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YORK SEWER DISTRICT

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207-363-4232

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TREATMENT PLANT OPERATIONS
106 MAIN STREET
207-363-5896

Management's Discussion and Analysis

This discussion and analysis of the York Sewer District's (the "District") financial condition provides an overview of the District's financial operations for the year ended June 30, 2013.

Audited Financial Statements

These audited financial statements are comprised of the following:

- Independent Auditors' Report – This report is issued by the District's independent auditors. In it, the auditors explain that they audited the District's financial statements in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States. It also expresses that, in the opinion of the auditors, the District's financial statements present fairly the District's financial position and the results of its operations and cash flows for the year ended June 30, 2013 in conformity with accounting principles generally accepted in the United States of America.
- Statement of Net Position – This statement presents the assets, liabilities and fund net position of the District as of June 30, 2013.
- Statement of Revenues, Expenses and Changes in Fund Net Position – This statement reports the operating revenues and expenses and non-operating revenues and expenses of the District for the year ended June 30, 2013. It also shows how the District's revenues and expenses for the year affected the fund net position of the District.
- Statement of Cash Flows – The statement of cash flows reports the sources and uses of the District's cash from operating activities, investing activities and capital and related financing activities. Sources and uses of cash are netted on the statement to show the District's net increase or decrease in cash for the year ended June 30, 2013.
- Notes to Financial Statements – The notes to the financial statements provide information about the District, its accounting policies, and additional information on amounts reported in other parts of the financial statements.
- Additional Information – This portion of the District's financial statements includes additional financial information that is not required to be included in the District's basic financial statements. The information is presented in the form of various schedules and is meant to assist readers by providing additional information that the District's Trustees and management believe would be useful to the readers of the financial statements. As with the basic financial statements, the District's auditors have also issued a report on this additional information. Their report states that the additional information is fairly stated in relation to the basic financial statements.

Other Reports

As explained in the independent auditors' report on the basic financial statements, the District's auditors have also issued a "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*". This report is not a part of the basic financial statements but is considered an integral part of the audit of the District's financial statements in accordance with *Government Auditing Standards* and should be read in conjunction with the auditors' report on the basic financial statements.

Summary of Financial Information

The District's financial condition as of June 30, 2013 and 2012 and the results of its operations for the years then ended are summarized below. Amounts are reported in thousands.

FINANCIAL CONDITION JUNE 30,

	<u>2013</u>	<u>2012</u>
Current assets	\$ 1,536	\$ 1,421
Restricted assets	1,099	1,170
Capital assets	14,977	15,593
Other assets	<u>908</u>	<u>1,123</u>
Total Assets	<u>\$ 18,521</u>	<u>\$ 19,307</u>
Current liabilities	\$ 463	\$ 873
Long-term liabilities	<u>1,850</u>	<u>2,232</u>
Total Liabilities	<u>\$ 2,313</u>	<u>\$ 3,105</u>
Fund Net Position		
Invested in capital assets net of related debt	\$ 12,739	\$ 12,528
Restricted	1,099	1,170
Unrestricted	<u>2,369</u>	<u>2,504</u>
Total Fund Net Position	<u>\$ 16,208</u>	<u>\$ 16,202</u>

RESULTS OF OPERATIONS YEARS ENDED JUNE 30,

	<u>2013</u>	<u>2012</u>
Operating revenues	\$ 2,318	\$ 2,344
Operating expenses	<u>2,482</u>	<u>2,472</u>
Income (loss) from operations	(164)	(128)
Non-operating revenues	67	44
Non-operating expenses	37	55
Capital contributions	<u>140</u>	<u>42</u>
Change in Fund Net Assets	\$ <u>6</u>	(\$ <u>96</u>)

- At June 30, 2013 and 2012, the District had total assets of \$18,521,000 and \$19,307,000, respectively, of which \$14,977,000 and \$15,593,000 consisted of capital assets, respectively. Capital assets are comprised of the District's fixed assets such as property, plant, equipment and furnishings, and construction in progress. It also includes sewer lines and pump stations.

- At June 30, 2013 and 2012, the District's liabilities totaled \$2,313,000 and \$3,105,000, respectively. Of this amount, \$380,000 and \$822,000, respectively, represented amounts due in the short-term (twelve months or less) and \$1,850,000 and \$2,232,000, respectively, represented amounts due in the long-term.
- Debt activity for the year ended June 30, 2013 was as follows:

	Debt at Face		
	<u>Value</u>	<u>Premiums</u>	<u>Total</u>
Beginning balance – July 01, 2012	\$ 3,042,000	\$ 12,000	\$ 3,054,000
Additions	-	-	-
Subtractions	<u>812,000</u>	<u>12,000</u>	<u>824,000</u>
Ending balance – June 30, 2013	\$ <u>2,230,000</u>	\$ <u>-</u>	\$ <u>2,230,000</u>

- For the year ended June 30, 2013, the District's net position increased by \$6,000 to \$16,208,000. Of this amount, \$12,739,000 was invested in capital assets net of related debt and \$1,099,000 was restricted to pay debt. For the year ended June 30, 2012, net assets decreased by \$97,000 to \$16,202,000. Of this amount \$12,528,000 was invested in capital assets net of related debt and \$1,170,000 was restricted to pay debt.
- The District's operating revenues consists principally of sewer service charges. For the year ended June 30, 2013, total operating revenues were \$2,318,000. This represents a decrease of \$26,000 over total operating revenues of \$2,344,000 generated in the previous year.
- The District classifies its operating expenses into plant expenses, general and administrative expenses, and depreciation expense. The District's total operating expenses were \$2,482,000 in 2013 and \$2,472,000 in 2012 and consisted of the following:

	<u>2013</u>	<u>2012</u>
Plant expenses	\$ 1,056,000	\$ 1,013,000
General and administrative expenses	522,000	560,000
Depreciation	<u>904,000</u>	<u>899,000</u>
Total operating expenses	\$ <u>2,482,000</u>	\$ <u>2,472,000</u>

- The District also received non-operating income of \$67,000 in 2013. This non-operating income consisted of \$40,000 in interest income and \$27,000 from the sale of assets. In 2012, non-operating income consisted of \$36,000 in interest and \$8,000 from the sale of assets.
- The District's non-operating expenses for the years ended June 30, 2013 and 2012 totaled \$37,000 and \$55,000, respectively, and consisted of the following:

	<u>2013</u>	<u>2012</u>
Amortization	\$ -	\$ 6,000
Interest on bonds and notes payable	<u>37,000</u>	<u>49,000</u>
	\$ <u>37,000</u>	\$ <u>55,000</u>

- In addition to sewer service charges, the District receives capital contributions from sewer assessments and impact fees. Sewer assessments are fees charged to customers in a certain area to pay for the extension of the common sewer in that area. The amount of the assessment is based on the cost of the sewer extension project. Impact fees are fees charged to customers to connect to the sewer system. Impact fees are used to improve, enlarge or expand the District's sewer treatment system, including interest and debt incurred for such purposes. Income from assessments and impact fees are reported as capital contributions in the Statement of Revenues, Expenses and Changes in Fund Net Assets. The District may also accept sewer line extensions constructed by private contractors. These sewer lines are only accepted by the District if they meet certain standards and are formally accepted by a majority vote of the District's Board of Trustees. When a sewer line is accepted, it is recorded as a capital contribution based on the fair market value of the sewer line which approximates the cost to construct the sewer line. There were two sewer line extensions accepted by the District in 2013 with a fair value of \$37,000. There were no sewer line extensions accepted by the District in 2012. A summary of income from assessments, impact fees and capital contributions of sewer lines for the years ended June 30, 2013 and 2012 is as follows:

<u>Project</u>	<u>2013</u>	<u>2012</u>
Impact fees	\$ 103,000	\$ 42,000
Capital contributions	<u>37,000</u>	<u>-</u>
Total Capital Contributions	\$ <u>140,000</u>	\$ <u>42,000</u>

- During the years ended June 30, 2013 and 2012, the District made capital asset purchases totaling \$289,000 and \$180,000, respectively. These capital asset purchases are as follows:

	<u>2013</u>	<u>2012</u>
Sewer extension projects	\$ 173,000	\$ 82,000
Vehicles, equipment and furniture	<u>116,000</u>	<u>98,000</u>
Total Capital Asset Purchases	\$ <u>289,000</u>	\$ <u>180,000</u>

- During the year ended June 30, 2013, the District disposed of a vehicle with a book value of \$1,700. The vehicle was sold for \$28,500. The disposition resulted in a gain of \$26,800 for the year ended June 30, 2013. During the year ended June 30, 2012, the District disposed of a jetter with no book value. The jetter was sold for \$7,500. The disposition resulted in a gain of \$7,500 for the year ended June 30, 2012.
- In May 2003, the Maine Municipal Bond Bank initiated a refunding issue. Included in this refunding issue were bonds issued by the District through the Bond Bank in 1992 and 1996. As a result of the Bond Bank's reissuance, the District received refunds of approximately \$292,000. The refunds were received by the District in July 2003 and were used to pay down debt. The refunds have been capitalized and are being amortized over the remaining lives of the bonds to which they relate. The effect of this amortization is to reduce current and future interest expense.
- In February 2005, the Maine Municipal Bond Bank approved a reduction in the MMBB loan servicing fee charged to borrowers under the Clean Water State Revolving Loan Fund Program. The fee was reduced from 3% to 1.5% of annual debt service payable. The savings from this fee reduction will be passed through to the customers of the Long Sands project, which include the Long Sands and Tall Oaks customers who were assessed during fiscal 2006 and 2005.

Summary of System Expansions Affecting Financial Operations for the Year Ended June 30, 2013 and Future Years

The mission of the District is twofold:

- To collect, treat, and dispose of wastewater collected within the boundaries of the District through the overall operation and maintenance of a collection system.
- To plan expansions and construct new collection systems within the boundaries of the District that, for various reasons, would be best served by public sewer for the protection of public health, welfare, and benefit of its inhabitants as expressed by the District's Charter and State Law.

The District continues to make significant improvements with communication systems to pump stations and the Plant, which allow remote operation of plant systems and pump stations. After several years of crippling storms taking down power lines and telephone lines, resulting in the loss of our ability to monitor pump stations and the plant, the District has been investing in radio controlled systems and computer monitoring of systems. In cooperation with the York Water District the Sewer District now has a centrally located radio antenna that allows us to monitor even remote pump stations eliminating the need for telephone lines. Computer upgrades now allow the plant and several pump stations to be monitored from anywhere with a laptop or cell phone and systems can be modified to improve performance or correct a problem during nights and weekends when staff are not on site. This improvement allows immediate reaction to a problem without the lost time of emergency staff having to come to the plant to make modifications. It also allows for better retention of information being generated at each pump station and improves our ability to analyze data and make program adjustments. Review of the operation of one pump station indicated that a different mode of operation might save power and improve operating conditions. After the change was made we were able to trend information from the station which indicated a reduction in power use by 50% and we had fewer pump related problems.

Computer improvements have also been made to automatically monitor systems at the plant and make modifications as necessary on some systems if the need arises. Since the treatment process uses high amounts of air, a substantial amount of electricity is required to operate air compressors. By monitoring the treatment process and air levels, the air compressors can be run slower when demand is lower which results in significant power savings. The plant also reduces power costs by reducing our electricity needs during high usage periods on the ISO New England Electric Grid. Using back up power generation for short periods of time has saved between \$15,000 and \$20,000 on the final cost of delivering power to the treatment plant. The District completed a process energy audit in the fall of 2012 which analyzed each process, each motor, pump, and various types of equipment, to determine actual costs to operate and make recommendations on any changes or improvements that could be made to save on various energy costs. The audit showed that a planned capital project on our air system, that was estimated to cost over \$250,000, was not necessarily cost effective and that an estimated \$10,000 improvement to existing equipment would save the \$250,000 and provide savings in power reduction. Those changes were implemented in the spring of 2013 and we have conservatively seen a reduction in power use at the plant of 25% which could be a savings of over \$15- 20,000 in a year. We are also seeing potential treatment improvements.

Capacity, Management, Operation, and Maintenance (CMOM) is a special program with specific guidelines set forth by the EPA and Maine Department of Environmental Protection and sets down some basic requirements for wastewater systems to follow to adequately maintain their systems. The District has been proactively working on this plan for several years and has put into operation two phases of the plan this year. For the past couple of years the District with assistance from the York Water District has been mapping its entire infrastructure using GPS and GIS software to build a computerized map and information program. This information has now been placed into an asset management system which is "cloud" based and very easy for our own staff to upkeep. Every manhole has been inspected, condition rated, problems noted, photographs taken, and pipeline inspections incorporated into the building of the map of the collection system and asset management system. All the information gathered is able to be accessed through a web based program allowing outside system staff and office staff to access the same information and can also be shared with the Town and Water District and general public. This information is now the basis for developing a maintenance plan for parts of the collection system. The second phase that has been implemented is regular cleaning of the collection system. The first phase of cleaning was completed in October of 2012 and we will clean approximately 25% of the system a year or 7.5 miles of lines every year. As part of CMOM the District has estimated that over 15 million dollars of capital projects currently exist from complete pump station replacement to major equipment replacement at the treatment plant.

Finally, the District received an award for excellence from the Department of Environmental Protection for "continuous improvement of all aspects of the District's operations" in the fall of 2012. This award recognized the substantial efforts of the staff to "protect and improve the waters of the great State of Maine". At the same time the Superintendent was recognized by the Maine Wastewater Control Association and given the Charles Perry Award for excellence in the management and operation of the collection system.

*"Trusted Advisors for
over 50 years!"*

INDEPENDENT AUDITORS' REPORT

October 17, 2013

To the Board of Trustees
York Sewer District
York, Maine

We have audited the accompanying basic financial statements of York Sewer District, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

CERTIFIED PUBLIC ACCOUNTANTS

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October 17, 2013
To the Board of Trustees
York, Maine
Page Two

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the York Sewer District, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 1-5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Cummings, Lamont & McNamara, P.A.

Certified Public Accountants
Portsmouth, New Hampshire

YORK SEWER DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2013

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 1,239,937
Sewer assessments receivable, current portion	233,000
Accounts receivable, users	39,216
Prepaid expenses and other current assets	<u>24,127</u>

TOTAL CURRENT ASSETS	<u>1,536,280</u>
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RESTRICTED ASSETS

Cash and cash equivalents	<u>1,099,388</u>
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TOTAL RESTRICTED ASSETS	<u>1,099,388</u>
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CAPITAL ASSETS

Land and easements	15,335
Plant, sewer lines, and pump stations	19,780,529
Plant upgrade	7,474,420
Equipment	1,355,670
Office furnishings	55,617
Construction in progress	52,440
Vehicles	<u>147,999</u>

	28,882,010
Less accumulated depreciation	<u>13,905,107</u>

TOTAL CAPITAL ASSETS	<u>14,976,903</u>
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NONCURRENT ASSETS

Sewer assessments receivable, long-term portion	<u>908,108</u>
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TOTAL NONCURRENT ASSETS	<u>908,108</u>
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TOTAL ASSETS	<u><u>\$ 18,520,679</u></u>
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See independent auditors' report and accompanying notes to financial statements

YORK SEWER DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2013

LIABILITIES

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 75,185
Accrued interest payable	7,208
Current maturities of bonds payable	<u>380,754</u>

TOTAL CURRENT LIABILITIES	<u>463,147</u>
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NONCURRENT LIABILITIES

Bonds payable	2,230,582
less current maturities	<u>380,754</u>

TOTAL NONCURRENT LIABILITIES	<u>1,849,828</u>
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TOTAL LIABILITIES	<u><u>\$ 2,312,975</u></u>
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NET POSITION

NET POSITION

Invested in capital assets, net of related debt	\$ 12,739,113
Restricted for debt service and sewer extension projects	1,099,388
Unrestricted	<u>2,369,203</u>

TOTAL NET POSITION	<u><u>\$ 16,207,704</u></u>
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See independent auditors' report and accompanying notes to financial statements

YORK SEWER DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

YEAR ENDED JUNE 30, 2013

OPERATING REVENUES	
Sewer service charges	\$ 2,258,977
Septic service	33,285
Other charges	<u>26,298</u>
TOTAL OPERATING REVENUES	<u>2,318,560</u>
OPERATING EXPENSES	
Plant expenses	1,056,344
General and administrative expenses	522,223
Depreciation	<u>903,754</u>
TOTAL OPERATING EXPENSES	<u>2,482,321</u>
INCOME (LOSS) FROM OPERATIONS	<u>(163,761)</u>
NON-OPERATING REVENUES	
Interest income	39,994
Gain on disposition of assets	<u>26,812</u>
TOTAL NON-OPERATING REVENUES	<u>66,806</u>
NON-OPERATING EXPENSES	
Interest on bonds payable	<u>37,558</u>
TOTAL NON-OPERATING EXPENSES	<u>37,558</u>
CAPITAL CONTRIBUTIONS	<u>140,307</u>
CHANGE IN FUND NET POSITION	5,794
FUND NET POSITION, BEGINNING OF YEAR	<u>16,201,910</u>
FUND NET POSITION, END OF YEAR	<u><u>\$ 16,207,704</u></u>

See independent auditors' report and accompanying notes to financial statements

YORK SEWER DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	\$ 2,354,186
Cash paid to employees	(574,424)
Cash paid to suppliers of goods and services	<u>(964,455)</u>

Net cash provided by (used in) operating activities	<u>815,307</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Principal paid on bonds payable	(810,262)
Interest paid	(54,730)
Assessments and impact fees received	<u>342,983</u>

Net cash provided by (used in) capital and related financing activities	<u>(522,009)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES:

Interest income	39,994
Proceeds from sale of assets	(26,812)
Purchases of capital assets	<u>(196,954)</u>

Net cash provided by (used in) investing activities	<u>(183,772)</u>
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NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	109,526
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CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,229,799</u>
--	------------------

CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 2,339,325</u></u>
--	----------------------------

Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:

Income (loss) from operations	<u>\$ (163,761)</u>
-------------------------------	---------------------

Adjustments to reconcile income (loss) from operations to net cash provided by (used in) operating activities:

Accounts receivable, users	35,626
Prepaid expenses and other current assets	4,508
Accounts payable and accrued expenses	35,180
Depreciation	<u>903,754</u>

Total adjustments	<u>979,068</u>
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Net cash provided by (used in) operating activities	<u><u>\$ 815,307</u></u>
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See independent auditors' report and accompanying notes to financial statements

YORK SEWER DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2013

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents	\$ 1,239,937
Cash and cash equivalents-restricted	<u>1,099,388</u>
TOTAL CASH AND CASH EQUIVALENTS	<u>\$ 2,339,325</u>

See independent auditors' report and accompanying notes to financial statements

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 1 – The Nature of Operations

The York Sewer District (the "District") is a quasi-municipal corporation organized under the Statutes of the State of Maine for the purpose of providing sewer facilities for the Town of York. It is managed by five trustees elected for staggered five year terms by the voters of the Town.

Reporting Entity - In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth under generally accepted accounting principles (GAAP). The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, and the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities.

The financial statements presented do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the District.

Note 2 – Summary of Significant Accounting Policies

The accounting records of the District are maintained and the accompanying financial statements have been prepared, on the accrual basis of accounting. Its revenues are recognized when earned and expenses recognized when incurred. Other significant accounting policies of the District are as follows:

Basis of Accounting and Financial Statement Presentation - The District uses proprietary fund accounting which is similar to the principles applied to a business in the private sector. Revenues earned and expenses incurred are recognized and classified on the accrual basis. The measurement focus is on determination of net income, financial position and cash flows.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. In accordance with GASB Statement No. 20, the District's Proprietary Funds follow all Financial Accounting Standards Board (FASB) statements issued prior to November 30, 1989 until subsequently amended, superseded or rescinded. The District also applies all FASB statements issued after November 30, 1989 that are developed for business enterprises, unless those statements conflict with or contradict a GASB statement.

The District's basic financial statements are presented in conformance with the provisions of GASB Statement No. 34 "Basic Financial Statements—and Management's Discussion and Analysis—For State and Local Governments". Statement No. 34 established standards for external financial reporting for all state and local governmental entities.

Impact of Recently Issued Accounting Principles - During the year ended June 30, 2013, the District implemented GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related disclosures. The impact on the June 30, 2013 financial statements was the renaming of the term "net assets" to the term "net position".

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 2 – Summary of Significant Accounting Policies – (continued)

Net Position – Net position represents the difference between assets and liabilities.

Net position invested in capital assets, net of related debt when applicable consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

Net position is reported as unrestricted when net position does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Accounts Receivable, Users - Accounts receivable, users is comprised of liens and accrued fees and interest on unpaid sewer assessments. An allowance for doubtful accounts is not considered necessary.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Consulting and Professional Fees – Consulting, engineering and legal fees associated with capital additions are capitalized as part of the cost of development and construction of the physical plant facilities.

Operating and Non-operating Revenues – Operating revenues consist of user fees and other charges for services. Non-operating revenues consist of impact fees and assessments which are restricted or designated to cover the costs of capital additions such as sewer line extensions or improvements to the treatment plant, or to pay debt incurred for capital additions. Non-operating income also includes capital contributions of sewer lines constructed by private contractors and ownership of which is transferred to and accepted by the District.

Capitalized Interest Expense – Interest expense on construction debt is capitalized during the period of construction as an additional cost of construction.

Property and Equipment – Property and equipment are carried at cost. Major additions and improvements are capitalized while maintenance and repairs, which do not materially improve or extend the life of the assets, are expensed currently. Contributions of property and equipment are recorded at fair market value as of the date of acceptance of the property by the District.

Depreciation – Depreciation is computed by the straight-line method on all classes of property and equipment over their estimated useful lives. See Note 6.

Deferred Bond Issue Expense – Deferred bond issue expense consists of legal fees and points paid relating to the issuance of the bonds payable described in Note 7. These costs are being amortized on a straight-line basis over the terms of the related bonds.

Capital Contributions – Funds provided by grants from the Town of York, state and federal governments, and customers which are restricted to the construction and improvement of the District's property and equipment are recorded as income from capital contributions. Capital contributions also include the fair market value of property transferred to and accepted by the District.

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 2 – Summary of Significant Accounting Policies – (continued)

Restricted Resources – When an expense is incurred for purposes for which both restricted and unrestricted resources are available, the District's policy is to first use available restricted resources to pay for the expense. The District's principal restricted resources come from impact fees and quarterly assessments restricted for debt service.

Cash and Cash Equivalents – For purposes of the statement of cash flows, the District considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents. As of June 30, 2013, the District's cash and cash equivalents totaled \$2,339,325.

Unrestricted Fund Net Position – Unrestricted fund net position represents the cumulative changes in fund net position of the District from inception which is not otherwise restricted for debt service and retirement.

Compensated Absences – Under certain circumstances and according to personnel policies, employees of the District are allowed to accumulate annual vacation and sick time. This amount is included as a liability in the balance sheet of the financial statements.

Sewer Assessments Receivable - The construction costs of sewer extensions are billed to the District's customers whose property is adjacent to the new sewer line. The District's customers may elect payment plans of up to fifteen years in which to pay the assessment. Accordingly, sewer assessments receivable have been discounted based on the expected future payment period at a rate of 1.1% which approximates the District's borrowing rate on debt issued to finance the sewer extension projects. Sewer assessments receivable totaled \$1,141,108 at June 30, 2013.

Note 3 – Cash and Cash Equivalents

At June 30, 2013 cash and cash equivalents consisted of:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty cash	\$ 300	\$ 300
Checking and savings accounts	<u>2,339,025</u>	<u>2,392,825</u>
Total	<u>\$ 2,339,325</u>	<u>\$ 2,393,125</u>

The difference between the carrying amount and the bank balance is due to deposits in transit and outstanding checks.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2013, \$2,392,825 of the District's bank balance was exposed to custodial credit risk as follows:

Amount insured by FDIC	\$ 250,000
Uninsured and collateralized by FHLMC securities, held by a pledging financial institution in the amount of \$2,500,000	2,142,825
Uninsured and uncollateralized	<u>-</u>
	<u>\$ 2,392,825</u>

Maine statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. The District had no investments at June 30, 2013.

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 4 – Restricted and Designated Assets and Restricted Net Position

The District has various restrictions placed over certain revenue sources. The District's Board of Trustees has also designated certain funds to be used for certain purposes. Restricted and designated assets at June 30, 2013 are comprised of the following:

Restricted assets:

Sewer impact fee receipts collected for the purpose of making principal and interest payments on debt issued to fund the sewage treatment plant expansion	\$ 88,790
Debt service portion of sewer assessment receipts collected for the purpose of making principal and interest payments on all debt	<u>1,010,598</u>
Total restricted cash and cash equivalents	<u>\$ 1,099,388</u>

The District's Board of Trustees has designated portions of its cash and cash equivalents for the following purposes:

Plant replacement	\$ 189,286
Sewer assessment – designated for debt reduction	219,274
Capital expenditures	<u>110,009</u>
Total designated cash and cash equivalents	<u>\$ 518,569</u>

Note 5 – Net Position- Invested in Capital Assets, Net of Related Debt

Net position invested in capital assets, net of related debt are presented on the Statement of Net Position as follows as of June 30, 2013:

Net capital assets	\$14,976,903
Bonds payable – current portion	(380,754)
Bonds payable – noncurrent portion	(1,849,828)
Accrued interest	<u>(7,208)</u>
Net position invested in capital assets, net of related debt	<u>\$12,739,113</u>

Note 6 – Property and Equipment

Depreciation is computed by the straight-line method using the following useful lives:

	<u>Useful Life in Years</u>
Plant, sewer lines and pump stations	20-50
Equipment and office furnishings	7-10
Vehicles	5

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 6 – Property and Equipment – (continued)

The following is a reconciliation of property and equipment and accumulated depreciation as of June 30, 2013:

	<u>Property and Equipment</u>	<u>Accumulated Depreciation</u>
Beginning balance – July 1, 2012	\$ 28,626,594	\$ 13,033,422
Acquisitions and construction of property and equipment	255,416	-
Disposals of property and equipment	-	(32,069)
Depreciation expense	<u>-</u>	<u>903,754</u>
Ending balance – June 30, 2013	\$ <u>28,882,010</u>	\$ <u>13,905,107</u>

Note 7 – Long-Term Debt

Long-term debt at June 30, 2013 consisted of the following:

\$720,000 Maine Municipal Bond Bank issue dated September 12, 1996, payable in annual principal installments of \$36,000, commencing November 1, 1997 through November 1, 2016. Interest ranges from 5.183% to 5.733% and is payable semi-annually on May 1 and November 1.	\$ 144,000
\$4,200,000 Maine Municipal Bond Bank issue dated April 1, 2003, principal repayments, ranging from \$282,922 in 2003 to \$320,084 in 2017 are due annually on October 1, commencing October 1, 2003 through October 1, 2017. Interest at 3.82% is payable semi-annually on October 1 and April 1.	1,566,418
\$669,393 Maine Municipal Bond Bank issued dated January 22, 2009, principal repayments, ranging from \$36,277 in 2010 to \$47,899 in 2024, are due annually on April 1, commencing October 1, 2010 through October 1, 2024. Interest at 1.87% is payable semi-annually on October 1 and April 1.	<u>520,164</u>
Total Debt	\$ <u>2,230,582</u>

Principal and interest requirements to retire the District's long-term debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 380,754	\$ 31,240	\$ 411,994
2015	386,201	25,389	411,590
2016	390,052	19,408	409,460
2017	394,036	13,291	407,327
2018	362,157	8,067	370,224
2019-2023	222,463	19,429	241,892
2024-2025	<u>94,919</u>	<u>1,784</u>	<u>96,703</u>
Totals	\$ <u>2,230,582</u>	\$ <u>118,608</u>	\$ <u>2,349,190</u>

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 7 – Long-Term Debt – (continued)

The following is a reconciliation of additional borrowings and payments for the year ended June 30, 2013:

Beginning balance, long-term debt, including unamortized bond premium of \$13,553	\$ 3,054,397
Less: principal paid on long-term borrowings	823,816
Add: amortization of bond discount	1,697
Less: amortization of bond premium	<u>15,250</u>
Ending balance, long-term debt, including unamortized bond premium of \$-	\$ <u>2,230,582</u>

Total interest paid on debt in fiscal 2013 before amortization of bond premiums of \$13,553 was \$41,317. No interest was capitalized during the year.

Note 8 – Retirement Plan

The District is a participating district in the Consolidated Plan for Participating Local Districts in the Maine State Retirement System ("System"), which provides retirement benefits for all eligible employees who elect to participate in the Plan. The District's contribution rate for the plan is 2.8% of compensation for those employees who participate under the Plan plus an additional contribution to fund the District's share of the retirement plan's initial unpooled, unfunded actuarial liability. The District's total cost under this plan for the year ended June 30, 2013 was \$25,674.

Total payroll of the District for the year ended June 30, 2013 was \$574,424 of which \$427,689 was covered by the Maine State Retirement System Plan. Employees who participate in the plan are required to contribute 6.5% of compensation to the plan. Employee contributions totaled \$33,021 for the year ended June 30, 2013.

Plan Description

The Maine State Retirement System provides retirement and disability benefits, cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine State Retirement System issues a publicly available financial report that includes all financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine State Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Note 9 – Fair Values of Assets

Effective July 1, 2008, the District adopted Statement of Financial Accounting Standards, *Fair Value Measurements*, which provides a framework for measuring fair value under GAAP. This standard defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. This standard requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. This standard also established a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

YORK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013

Note 9 – Fair Values of Assets – (continued)

There are three general valuation techniques that may be used to measure fair value, as described below:

- 1) Market approach – Uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities. Prices may be indicated by pricing guides, sale transactions, market trades, or other resources;
- 2) Cost approach – Based on the amount that currently would be required to replace the service capacity of an asset (replacement cost); and
- 3) Income approach – Uses valuation techniques to convert future amounts to a single present amount based on current market expectations about the future amounts (includes present value techniques, and option-pricing models). Net present value is an income approach where a stream of expected cash flows is discounted at an appropriate market interest rate.

Fair value of assets measured on a recurring basis at June 30, 2013 are as follows:

	<u>Fair Value</u>	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Sewer assessments receivable	\$ <u>1,141,108</u>	\$ _____	\$ _____	\$ <u>1,141,108</u>

Sewer assessments receivable are determined based on the present value of anticipated future cash flows to be received discounted in the aggregate using the related bond interest rate of approximately 1.1%. Assets measured at fair value on a recurring basis using significant unobservable inputs (level 3):

Sewer assessment receivable	
Promised cash flows	\$ 1,246,908
Carrying amount	\$ 1,141,108
Fair value estimate	\$ 1,141,108
2012 Collections	\$ 259,283

Note 10 – Upcoming Financial Accounting Policies

For the year ending June 30, 2013, the District is implementing GASB No. 65 – *Items Previously Reported as Assets and Liabilities*. This policy will further define the reporting of deferred inflows of resources and deferred outflows of resources as required by this GASB.

Note 11 – Subsequent Events

Subsequent events have been evaluated by management through October 17, 2013, which is the date the financial statements were available to be issued. In September of 2013, the District purchased a parcel of land for \$30,000 with the intent of installing a sewer main to the police station. There were no other subsequent events that were material to the financial statements at October 17, 2013.



INDEPENDENT AUDITORS' REPORT
ON ADDITIONAL INFORMATION

October 17, 2013

To the Board of Trustees
YORK SEWER DISTRICT
York, Maine

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the York Sewer District's basic financial statements as a whole. The schedules of plant expenses, general and administrative expenses, tax liens receivable, and assessments and receivables are presented for purposes of additional analysis and are not a required part of the financial statements.

The schedules of plant expenses, general and administrative expenses, tax liens receivable, and assessments and receivables are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of plant expenses, general and administrative expenses, tax liens receivable, and assessments and receivables are fairly stated in all material respects in relation to the basic financial statements as a whole.

Cummings, Lamont & MacIsaac, P.A.

Certified Public Accountants
Portsmouth, New Hampshire

YORK SEWER DISTRICT
SCHEDULE OF PLANT EXPENSES
YEAR ENDED JUNE 30, 2013

Plant operation wages	\$ 432,662
Sludge removal	126,852
Electric - variable	83,010
Sewer and manhole maintenance	81,704
Equipment repairs	40,167
Equipment maintenance	25,475
Heat	22,720
Telephone and alarms	19,613
Chemicals	19,187
Plan review and consultants	19,139
Building maintenance and supplies	15,093
Janitorial supply and subcontractors	14,289
Building repairs	13,243
Laboratory equipment	9,992
Laboratory supplies	9,517
Pump supplies	5,712
Outside work	4,312
Water	2,615
Short Sands Pump Station	9,281
Odor control	1,418
Hydrant costs	567
Long Beach Pump Station	34,239
Nubble Light	6,035
Stonewall	16,631
Electric	91
Organug	7,396
Barrell Mills Pump Station	22,328
Brickyard	889
Lobster Cove	1,440
Richards Pump Station	4,778
Lighthouse Watch	26
Nubble Pump Station	5,149
Spring Pond	774
	<hr/>
Total Plant Expenses	\$ 1,056,344

See independent auditors' report on page 20

YORK SEWER DISTRICT
SCHEDULE OF GENERAL AND ADMINISTRATIVE EXPENSES
YEAR ENDED JUNE 30, 2013

Office wages	\$ 133,512
Employee benefits - health insurance	177,712
Employee taxes	44,196
Office expenses	29,730
Insurance	27,548
Employee benefits - retirement	25,674
Legal and accounting	19,105
Water meter reading costs	12,928
Truck and equipment, gas and oil	10,967
Miscellaneous	10,187
Trustees' wages	8,250
Administrative costs	7,229
Employee benefits - dental	5,138
Employee benefits - uniforms	4,767
Truck and equipment, other	2,030
Truck and equipment, repairs	2,005
Rent expense	<u>1,245</u>
Total General and Administrative Expenses	<u><u>\$ 522,223</u></u>

See independent auditors' report on page 20

YORK SEWER DISTRICT
ANALYSIS - TAX LIENS RECEIVABLE
YEAR ENDED JUNE 30, 2013

<u>YEAR</u>	<u>BALANCE JUNE 30, 2012</u>	<u>TRANSFERRED TO LIENS DURING YEAR</u>	<u>COLLECTED</u>	<u>ABATED</u>	<u>BALANCE JUNE 30, 2013</u>
2003 - 2012	\$ 70,591	\$ -	\$ 49,569	\$ -	\$ 21,022
2013	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 70,591</u>	<u>\$ -</u>	<u>\$ 49,569</u>	<u>\$ -</u>	<u>\$ 21,022</u>

See independent auditors' report on Page 20

YORK SEWER DISTRICT
SCHEDULE OF ASSESSMENTS AND RECEIVABLES
YEAR ENDED JUNE 30, 2013

<u>COMMITMENT</u>	<u>1st QUARTER</u>	<u>2nd QUARTER</u>	<u>3rd QUARTER</u>	<u>4th QUARTER</u>	<u>TOTAL</u>
Operation and Maintenance	\$ 351,044	\$ 351,044	\$ 351,351	\$ 351,535	\$ 1,404,974
Debt	132,962	132,992	132,992	132,992	531,938
Variable	80,509	80,516	80,526	80,514	322,065
	564,515	564,552	564,869	565,041	2,258,977
Interest	-	924	2,093	2,083	5,100
Total	<u>\$ 564,515</u>	<u>\$ 565,476</u>	<u>\$ 566,962</u>	<u>\$ 567,124</u>	<u>\$ 2,264,077</u>

	<u>TOTAL ASSESSED</u>	<u>COLLECTED</u>	<u>ABATED</u>	<u>TRANSFERRED TO TAX LIENS</u>	<u>BALANCE END OF YEAR</u>
COMMITMENT, SUPPLEMENT & INTEREST	<u>\$ 2,264,077</u>	<u>\$ 2,246,424</u>	<u>\$ (76)</u>	<u>\$ -</u>	<u>\$ 17,729</u>

See independent auditors' report on Page 20

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

*"Trusted Advisors for
over 50 years!"*

October 17, 2013

Board of Trustees
YORK SEWER DISTRICT
York, Maine

We have audited the financial statements of the business-type activities of the York Sewer District (the "District") as of and for the year ended June 30, 2013, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 17, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

CERTIFIED PUBLIC ACCOUNTANTS

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Licensed in Maine, New Hampshire
and Massachusetts

This report is intended for the information of the Board of Trustees, management, Maine Department of Audit, Maine Municipal Bond Bank and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Cummings, Lamont & McNamee, P.A.

*Certified Public Accountants
Portsmouth, New Hampshire*

Boards, Committees & Commissions

BOARDS, COMMITTEES AND COMMISSIONS

We would like to extend our sincere appreciation to all of our Volunteers who dedicate many hours to the town through service on Boards and Committees. You make York the wonderful community that it is.

Appeals Board

Michael W. Swant (2015)
Britton Garon (2014)
John D. Kraus (2016)

Joseph Carr (2016)
Robert Lascelles (2014)

Leon Moulton (2016)
Gary B. Adamson (2015)

Assessment Review Board

Leon Moulton (2014)

Joseph Carr (2015)

Gregory Gosselin (2015)

Budget Committee

Donald Lawton (2014)
Jon Speers (2016)
Michael Whitman (2015)

Jerry Allen (2015)
Robert E. Palmer (2014)

Charles Steedman (2016)
Lawrence Graves (2015)

Cable TV Regulatory Commission

Arthur Berger (2014)

Mike Segroves (2015)

Conservation Commission

Priscilla Cookson (2016)

Jeffrey Normandin (2015)

Robert Tilley (2015)

Harbor Board

Mike Sinclair (2016)
Davis Gittins (2016)

Matthew Donnell (2014)
Joseph Donnelly (2015)

David P. Webber (2015)

Historic District Commission

Kent White (2014)
Jon Powers (2016)

Kurt Hulstrom (2015)
Scott Stevens (2015)

Robert Cutts (2016)
Thomas Green (Lindsay Road Rep)

Municipal Social Service Review Board

Kathleen Vinet (2015)
Connie Hanley (2014)

Diane Kleist (2016)
Edward Little (2016)

Dan Gardoqui (2015)
Roslyn Birger-Hershfield (2016)

Parks & Recreation Board

Brenda S. Knapp (2015)
Ron McAllister (2016)

Mike Modern (2016)

Nancy O'Connor Stolberg (2016)

Planning Board

Alfred J. Cotton Jr (2015)
Todd Frederick (2015)

Lewis Stowe (2016)
David Glazebrook (2014)

Brud Weger (2014)
Peter Smith (2014)

School Committee

Dwight Bardwell (2016)
Marilyn Zotos (2014)

Timothy Fitzgerald (2015)
Mary Jane Merrill (2016)

John D'Aquila (2015)

Senior Citizens Advisory Board

Sidney Boardman (2015)
Jacqueline Valentino (2015)

Bruce Rennie (2014)
Jeannette McGrath (2015)

Carrolyn Anderson (2015)
Deborah J. Meyers (2016)

Shellfish Conservation Commission

Timothy Sheehan (2015)
Joseph E. Foote (2014)

David Webber (Ex-Officio)
Peter Jones (2016)

Stanley Zajechowski (2014)

Sohier Park Committee

Evelyn Lipka (2015)
Sally MacGorman (2016)
Tony Knox (2016)

Lorraine Moulton (2015)
Edward MacGorman (2016)
Francis Hartwell (2016)

Brenda Knapp (2015)
Brian Ross (2014)

Tax Task Force Committee

Thomas Carnicelli (2015)
Cliff Estes (2014)

Richard Bilden (2016)
Anthony Mont (2014)

Leonard V. Dorrian (2015)
Harold O'Rourke (2016)

TV Station Crew

Bill Ferrin Fred Knox Steve Ratigan

York Harbor Site Design Review Board

Joseph Dominguez (2014) Joseph Donnelly (2015)
Todd Frederick (Planning Board Representative)

James Smith (2016)

York Housing Authority

Jud Knox (2016)
Ellen Baldwin (2016)
Robin Cogger (2014)

James Gambrill (2017)
Jane Sweeney-Beecher (2016)

Patricia Murray (2014)
Sarah Newick (2017)

Resident Members:

Eileen Gmelch (2017)
Sandy McCartney (2016)

Phyllis Newman (2017)
Larry Harr (2017)

Earl Olmstead (2016)

BUDGET COMMITTEE

Submitted By: Robert Palmer, Chairman

York voters elect seven members to the Budget Committee to serve as their eyes and ears on the preparation and implementation of Town and School Department budgets. The committee meets once a month from April through January to monitor these budgets. Committee members see Town, School and Public Library officials monthly to monitor the pace of revenues and expenditures. Two members of the committee serve as liaison with the Town Manager and Finance Director. Two more work with the School Department, and one follows the budget of the Public Library.

In February and March the committee holds televised hearings on proposed budgets for the forthcoming fiscal year. These hearings devote seven to ten hours to examining each budget in great detail. For the Town budget the committee votes on proposed amounts for individual line items and has the authority to raise or lower these amounts. In recent years, after closely questioning Town and School authorities, the committee has seldom seen the need to make significant changes.

Since 2009 state legislation on school district consolidation has required different procedures for the approval of the School Department budget. In May 2013 York voters approved extending this system for three more years. While the Budget Committee conducts hearings on the budget as thoroughly as it did in the past, it is no longer authorized to make changes. The School Committee now drafts a budget and submits it to a Town Meeting in May. Voters have a simple yes-or-no vote on the entire budget at the May referendum.

Jonathan Speers and Charles Steedman (vice chair) were reelected to the committee in May 2013. In a Special General Referendum in November Lawrence Graves was elected for the first time to fill a term ending in May 2015. They join Jerry Allen, Donald Lawton, Robert Palmer (chair) and Michael Whitman (secretary).

CONSERVATION COMMISSION

Submitted By: Michael Mahlman, Chairman

The Conservation Commission is proceeding through a transitional period. For the past half-year or more there has not been sufficient membership to yield a quorum so no official business has been accomplished. Early in 2014 I was appointed to the board. At our first official meeting in March, I was elected as Chair essentially because other more senior members had family or other obligations that precluded serving in that capacity. Also at the March meeting we made a decision to schedule only one official meeting each month (the second Wednesday, at 7:00 pm at the Senior Center) in hopes that it would make it easier for all members to schedule and attend this single meeting. Unfortunately because of illness and other obligations we again did not have a quorum for the April meeting. We are looking forward to our May meeting where we plan to review and coordinate our efforts to conserve the quality of life in York, while supporting necessary development in a sustainable manner with respect and care for our natural world and environmental resources.

There is still at least one opening for a member of the Conservation Commission as well as alternate members. I encourage any York resident with concerns about preserving and protecting the environmental resources of our Town to apply for these positions

ENERGY STEERING COMMITTEE

Submitted By: Wayne Boardman, Chairman

In the spring of 2009, the Board of Selectmen established what came to be called the York Energy Steering Committee (ESC). The primary mission of this committee is to analyze and recommend energy conservation and alternative energy options for the town of York. Ultimately, these efforts are anticipated to shrink the carbon footprint of the town of York while at the same time saving taxpayer money by reducing energy consumption.

Appointed by the Board of Selectmen, the ESC is comprised of five voting members and two alternates, along with one liaison from the School Department and one Selectman liaison. This committee meets at least monthly in sessions open to the public. Each expenditure of funds recommended by the ESC must first be approved by the Board of Selectmen.

In May 2009, in May 2010, and again in May 2012, York voters approved allocating a total of \$300,000 toward “alternate energy solutions and energy efficiency solutions.” The ESC used a portion of these funds to have a professional energy study conducted on the 15 largest town-owned buildings. Based on that report and on later, more detailed studies, the committee developed specifications and solicited bids for selected energy upgrades on five municipal buildings. This work included attic insulation and hot water pipe insulation at the Police Station/Senior Center; hot water pipe insulation at the York Beach Fire Station; exterior insulation and siding at the York Village Fire Station; attic insulation and sealing at the Town Hall; and both attic and basement insulation at the Grant House (York Parks and Recreation office).

In 2013, the ESC completed a project to significantly improve the insulation of the upper part of the Village Fire Station. In addition to over a foot of blown-in insulation in the attic space, it was necessary to perform extensive weather-sealing, replacement of a drop ceiling on the second floor, replacement of old ceiling lights with high-efficiency units, reinforcement of rafters that did not meet code, installation of venting louvers and roof fans, replacement of an unsafe pull-down ladder, and replacement of a catwalk in the attic.

Also during last winter, an aged oil burner in the Grant House was replaced with a wood pellet boiler that will be fueled from renewable Maine forest products. The additional initial cost of this system is expected to pay for itself in 10-12 years since pellets are significantly cheaper than either oil or propane.

The ESC will continue to identify the most cost-effective opportunities to weatherize and insulate existing buildings and to replace aging and inefficient equipment, lighting, and boilers. We will also be looking for a suitable location for installation of a solar photovoltaic system, but we understand that it is first necessary to maximize a building’s energy conservation (decreasing the total quantity of energy used) and energy efficiency (using less energy to provide the same level of service.) By minimizing demand first, we can reduce the cost of any renewable energy system.

Whenever possible, the Energy Steering Committee plans to work with municipal departments, the school system, and appointed building committees to advise them on strategies for “building in” energy efficiency for every major renovation and new construction project. Most of these strategies are based on principles of sound design and do not necessarily require spending more money during construction. However, if an additional investment can be shown to lead to a more energy efficient and more economical operation over the long run, the ESC may recommend expenditure of designated energy funds.

York voters will again have the opportunity on the May 2014 Budget Referendum to approve additional funds for energy conservation. Approval of this article will allow the ESC to continue its efforts to save both energy and taxpayer money for the town of York.

HARBOR BOARD

Submitted By: David Gittens, Chairman

During 2013 the Harbor Board approved two replacement docks up river beyond the I-95 Bridge and rebuilt the ground-out cradle for public use next to Town Dock #2.

The “One Season Only” policy adopted in our amendment to the Harbor Ordinance back in May, 2010 has been very popular with both mooring holders and those on the waiting list. Again in 2013 more than 70 boaters on the waiting/one season only list were able to use moorings offered by mooring holders who otherwise would not have had a boat on them.

The Harbor Board has been trying to do some “spot dredging” in the north and south basins, but after speaking with two contractors and one permitting consultant, we have decided that the best course of action is to wait for the Army Corp. of Engineers to act on our application for a full harbor dredge. We have recently been notified that the offshore dumping site near Scarborough was again opened up for use and should cut the waiting time down considerably. Unfortunately it could still take as long as two years to begin.

Our skilled and highly motivated Harbor Masters expanded the Harbor Master’s shack by four feet early in 2013. While they were at it, they insulated the entire shack, added a ceiling, and installed drywall and a new floor. In contrast, it is now a much more comfortable and professional working environment.

Harbor Master Don Day has retired and been replaced by one of his assistants, Dave Hutchinson. Veteran assistant Joe Hogan will continue on the staff and we welcome Drew Donovan for the 2014 season. Drew will begin on a part time basis and hopefully be able to expand into full time service.

The Board has requested 3 new Ordinance changes for 2014. We need to revise our current definition of Personal Water Craft to keep up with the ever changing standards of the PWC industry. We would like the definition of Commercial Fisherman to be more stringent to protect the rights and privileges of the hard working people who rely on our working waterfront for their livelihood. And the last change we have proposed relates to regulations for new dock construction. It will require that the measurements taken to qualify for a dock permit be taken at the location of the proposed structure.

MUNICIPAL SOCIAL SERVICES REVIEW BOARD

Submitted By: Connie Hanley, Chairman

The Municipal Social Services Review Board reviews applications for financial support from social service agencies that provide services to York residents and work collaboratively with town departments. The Municipal Social Services Review Board makes recommendations to the Board of Selectmen and Budget Committee.

In the fall of 2013, fourteen (14) eligible agencies requested a total of \$39,284. After review and discussion, the Board recommended \$36,400 for 14 agencies providing a wide variety of services to York residents. The Board of Selectmen and Budget Committee approved a warrant article for the May, 2014 ballot.

Connie Hanley, Chair
Roslyn Birger-Hershfield
Dan Gardoqui
Diane Kleist
Ted Little
Kathleen Vinet

PARKS AND RECREATION BOARD

Submitted By: Ron McAllister, Chairman

The Parks and Recreation Board (PRB) advises and supports the Director of York's Parks and Recreation Department. We have considered quite a range of projects this past year. Here is a list of some of the projects that have come before us in 2013-14.

Mount Agamenticus is a space near and dear to the hearts of the PRB. We were supportive of the efforts to clear the top of the mountain of tall brush and trees and we are pleased to see how the mountain has been improved as a result. Part of the effort to clear the area was to make it possible for a **Universal Access Trail** to be built. This is something we hope to see achieved in the near future.

A few years ago, members of the PRB participated in the Cape Neddick Beach Task Force. The Board was surprised and disappointed that a controversy broke out this year over questions of ownership of **Cape Neddick Beach** each as well as two other town beaches. Our position was consistent with that of the Task Force. We believe an alternative to public v. private ownership is possible and desirable.

We were very pleased to see voters approve funding for a new and expanded **Long Sands Beach Bathhouse**. The current facility is in woeful condition. The construction of a new bathhouse will be a complex project given the need to realign the street. The possibility of securing MDOT funding for drainage work at the site is a tremendous boost to the overall effort to improve the facility and the area.

Voters also approved the installation of a new athletic field at Bog Road. **The Bog Road Athletic Field** will greatly expand the facilities for team sports, making Bog Road an even more important asset to the Town's recreation programs. If it is possible at some point to create a trail and/or bike path between the Spur Road and Bog Road, the usefulness of the Bog Road Field will be enhanced.

The **Sohier Park Welcome Center** has been a topic of great interest to the PRB. The Sohier Park Committee is more central to the operation of Sohier Park, but we have been keen to see the new building completed. We are grateful to the Selectmen and to the Town for supporting the improvements we have seen at the Nubble this past year. As this is being written, we await the results of the Department's solicitation of funding from the Wheeler Trust to complete landscaping work at Sohier Park.

The PRB watched with great interest the effort to get the Town to agree to provide land for a Greater York Recreational Complex. Everyone on the Board believed that the project proposed was too big and too expensive for York. At the same time, we strongly support the idea of a new **Multi-generational Community Center** in York. We believe that a major part of such a facility would be to house and support a new **Senior Center**. We held a joint meeting of the Senior Center Board and the Parks and Recreation Board. Subsequently, the two boards toured the Kittery Community Center to help us better understand the scope and the challenge of operating a center of this sort.

We are currently working on developing a handy brochure for distribution to the motels and cottages at York's beaches. The information in the brochure will focus on information and frequently asked questions but we also hope that it will help raise awareness of the need for people who use the beaches to take seriously their role in keeping the beaches clean and orderly.

Heidi Hayes, Brenda Knapp, Michael Modern, Nancy Stolberg, Ron McAllister, Chair

SOHIER PARK COMMITTEE

Submitted By: Edward MacGorman, Chairman

The goals of our committee for 2014 is to make this year of our expanded Welcome Center & Gift Shop, and upgraded bathroom facilities, the very best year in our history in terms of our ability to enhance the countless visitors' experiences when coming to the Town of York's true landmark, the Nubble lighthouse.

It will be a year of great excitement for all who have had a part in making the expanded facilities a reality for 2014. As a committee in support of these facilities and its management, we are endeavoring to make this year "the best ever" for all concerned and we're individually and collectively motivated to this end.

TAX TASK FORCE

Submitted By: Tax Task Force Committee Members

The Tax Task Force (TTF), a committee appointed by the York Board of Selectmen, is tasked to advise voters of the impact proposed budgetary items will have on real estate taxes. Each year, the TTF establishes a cap (recommended targeted increase) for the next year's tax appropriations supporting operating expenses. In addition, we suggest a five year capital expense of no more than 2% additional taxpayers funding each year. For FY 2015, TTF recommended an operating expense increase of no more than 2.75%, or approximately \$1 Million dollars.

Based on the Budget Committee detailed analysis, TTF compared the voter approved FY 2014 Tax Appropriation of \$37.1 Million with that proposed for FY 2015, \$38.7 Million. Moneys proposed for the County were not considered; they are not under the town's control. FY 2015 proposed real estate taxes (Municipal and School) will increase by 4.2% or \$1.6 Million compared to FY 2014.

In actual dollars, we recommended a FY 2015 targeted operating expense increase (not including capital debt service) of approximately \$1 Million dollars. The proposed FY 2015 Budget provides \$1.2 Million in additional operating expenses: \$500K for the town, \$700K for the schools. For FY2015 New Debt Service (primarily the expense of capital items voters approved in the May 2013 Referendum) adds 0.9% or \$350K.

In terms of mil rate per thousand dollar assessed value (actual taxes a homeowner would pay), the proposed budgets would add 43 cents, from \$10.43 per thousand to \$10.86 per thousand. For example, a homeowner with a \$500,000 assessed house would pay an additional \$215 in taxes.

We offer York residents the above perspective for their consideration when they vote approval or disapproval of the proposed FY 2015 Budgets in May 2014.

VILLAGE STUDY COMMITTEE

Submitted By: Ron McAllister, Chairman

The VSC ends its third year of planning for a revitalized York Village. Our range of possible configurations for the village have been narrowed to three: 1) *Monument Garden* option in which the green space around the monument is expanded while the roadway behind the statue remains as it is now albeit with parallel parking, 2) *Village Park* option expands the green space further, narrows the roadway behind the statue to a one-way street but still allows for parallel parking, and 3) *Town Common* option which greatly expands the green space and eliminates both parking and the roadway.

Our outreach efforts this year focused on gathering input about which options were favored by members of the public. We had a table at MarketFest over the October 18-19 weekend. At the recommendation of the BOS, we also set up a table at the High School during the Town Meeting Referendum on November 5th. Additionally, we made presentations to the Village Business Association (November 7th), to the Rotary Club (November 15th) and to the Library Board of Trustees (January 9th). We also got some feedback from our website (www.yorkvillage.org). The website was developed *pro bono* by Christine Hartwell of New England Site Solutions. Eighty-four percent of the 260 responses received have favored option #3.

The committee's website contains the three final options as well as a series of historical and contemporary photographs. It also contains a document library containing an archive of reports and video presentations made by the VSC since its inception; including a report filed with the Board of Selectmen at the end of March 2014.

Following release of funds by the BOS, Public Works Director Dean Lessard led the committee in a bid process to identify a surveying firm capable of conducting an existing conditions survey of downtown York Village. The process led us to one firm — LinePro Land Surveying, Inc. of Shapleigh, Maine. The report from LinePro has been delayed by Winter weather and by ill health but we expect to receive the report by the end of May.

The VSC's original conceptual drawings for the Village have been extended throughout the entire study area into and beyond the 5-Minute Village. The area between the Berger Building and Moulton Lane has been added to the conceptual drawings in order to make the conceptual area match the mapped area.

Our current effort involves identifying a multidisciplinary urban design firm to help with planning, traffic engineering, landscape architecture, economic development, etc. Six firms responded to a published Request for Qualifications. Each of these firms had the capacity to lead us through process that will run from public input and consensus building through the generation of a proposal for construction. Interviews with four finalist firms will take place in June. The VSC continues to see Village revitalization as a long-term, incremental project which will be before the Board several more times before it comes before the public for a vote.

Antonia DeSoto, Gloria Gustafson, Joel Lefever, Lew Stowe, Peter Smith, Scott Stevens, Stuart Dawson and Ron McAllister, Chair

YORK HOUSING

Submitted By: Patricia Martine, Executive Director

The mission: To provide Safe, Clean, Affordable Housing

Number of Residents Served: 192

Applications on Wait List: 278

Services Available: Transportation, Housekeeping, Meal Program,
Hair Salon, Recreational & Service Coordination.

Funding Sources: Housing and Urban Development (HUD)
Maine State Housing Authority
Northern New England Investment Fund
Sanford Institution for Savings
Kennebunk Savings Bank

Payment in Lieu of Taxes paid to Town of York: Average \$54,000

York Housing Authority is a non-profit housing provider that has been meeting its mission since inception in 1978. Over the last decade it has increased its housing stock from 32 units of Section 8 Housing to 136 units that serve all levels of income for the over 62 Senior population.

Our basic menu of services includes transportation, housekeeping and a meal program that allows our residents to remain independent as long as possible. With Social & Recreational Services in place we have watched a healthy community grow over the last 30 years.

Much time and energy is being spent focusing on the Workforce housing market. A dream we hope soon to be realized will be to provide an offering of affordable homes or rentals primarily for those who work in the community. With the proper tools we can supplement the housing market with affordable choice. Having diversity and balance is one very important sign of a healthy community.

A step towards our dream was realized in 2011, York Housing was able to preserve 18 units of affordable family housing with the acquisition of Carriage House Apartments. We are proud to offer one and two bedroom apartments without age restrictions. In 2013 we expanded Carriage House Development by adding 11 more apartments and a community center. We are proud to have grown the York Housing community with the addition of these affordable housing units

For more information please see our website www.yorkhousing.info

Or call our office at 363-8444

Patricia Martine
Executive Director

Fiona McQuaide
Assistant Director

CALENDAR OF REGULARLY SCHEDULED MEETINGS FOR TOWN BOARDS, COMMITTEES AND COMMISSIONS

*Meeting times and dates are subject to change. Please check Cable
Channel 3 or call the Town Hall at 363-1000 to confirm*

Appeals Board	2nd & 4th Wednesdays at 7:00 PM at York Library
Budget Committee	3rd Thursday each month at 7:00 PM at York Library
Conservation Commission	2nd Wednesday each month at 7:00PM at the Senior Center
Energy Efficiency Steering Committee	3rd Thursday each month at 6:30 PM at York Library
Harbor Board	1st Wednesday each month at 7:00 PM at the Senior Center
Historic District Commission	1st Wednesday each month at 5:00 PM at York Library
Municipal Building Committee	Scheduled as necessary
Parks & Rec. Board	2nd Thursday each month at 6:00 PM at the Grant House
Planning Board	2nd & 4th Thursday at 7:00 PM at York Library
School Committee	1st & 3rd Wednesdays at 7:00 PM at York Library
Selectmen	Regular Meetings: 2nd & 4th Mondays at 7:00 PM at York Library Work Sessions/Executive Sessions: Scheduled as necessary
Senior Citizens Advisory Board	3rd Tuesday of the months of January/March/May/July/September/November at 12:45 PM at the Senior Center
Sohier Park Committee	4th Tuesday each month at 6:00 PM at the Senior Center
Tax Task Force	Scheduled as necessary
York Housing Authority	2nd Wednesday each month at 9:00 AM at the Baldwin Center

WARRANTS

**TOWN OF YORK
SPECIAL GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE MAY 18, 2013**

TO: Douglas Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **York High School Robert E. Butler Gymnasium in said Town on Saturday, the 18th day of May, 2013**, between the hours of 8:00 in the forenoon and 8:00 o'clock in the afternoon, then and there to act on Articles 1 through 14, said Articles being set out below to wit:

ONE: Shall the municipality approve amendment of Article III, Section 8(A) of the **Town of York Home Rule Charter** to require the Salaried Solicitor (Town Attorney) be appointed by the Board of Selectmen rather than by the Town Manager?

Statement of Fact: Under the Town's Home Rule Charter the Town Manager is authorized to appoint the Salaried Solicitor (Town Attorney). This Charter Amendment would vest the authority for appointing the Salaried Solicitor with the Board of Selectmen.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

TWO: The Town hereby ordains amendment of the **Zoning Ordinance** to help improve floodplain management, specifically amending: Article 6, Supplemental Use Requirements.

Statement of Fact: The purpose of this amendment is two-fold. First, it expands the purpose of the current erosion control standard to include protection from flooding. Second, it establishes a prohibition for dumping any material other than water into a stream, waterbody, wetland or drainage ditch. This amendment is generally consistent with the Comprehensive Plan, and is not expected to have a significant impact on the cost of Town administration.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

THREE: The Town hereby ordains amendment of the **Zoning Ordinance** to amend enforcement language, specifically amending: Article 2, Definitions; and Article 19, Enforcement and Violations.

Statement of Fact: The purpose of this amendment is to strengthen the enforcement tools of the Zoning Ordinance. Most notably, it broadens the definition of violations, it allows the Board of Selectmen to take action earlier, and it provides an option for imposing daily fines starting as early as the first day of the violation. This amendment is generally consistent with the Comprehensive Plan, and is not expected to have a significant impact on the cost of Town administration.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (4-1)

YES _____ NO _____

FOUR: The Town hereby ordains amendment of the **Zoning Ordinance** and the **General Accessory Dwelling Unit Ordinance** to move the accessory dwelling unit standards to the Zoning Ordinance and to alter the standards for approval of new accessory dwelling units.

Statement of Fact: The purpose of this amendment is to establish standards that clarify the intent of the General Accessory Dwelling Unit Ordinance, which allows small apartments that are clearly secondary to existing single family owner-occupied homes. The amendment intends to clarify the "clearly secondary" standard through better siting standards, reduced maximum square footage, and clarification on what portions of the units are considered towards total allowed area. This amendment also eliminates the freestanding General Accessory Dwelling Unit Ordinance altogether, and incorporates the language into the Zoning Ordinance. This amendment is consistent with the Comprehensive Plan, specifically section 4.2.3, which supports the continuation of allowing accessory dwelling units in York, as well as suggesting that adjustments to the ordinance might be necessary in the future. It is not expected to have a significant impact on the cost of Town administration.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (4-1)

YES _____ NO _____

TOWN OF YORK
SPECIAL GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE MAY 18, 2013

TO: Douglas Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the York High School Robert E. Butler Gymnasium in said Town on Saturday, the 18th day of May, 2013, between the hours of 8:00 in the forenoon and 8:00 o'clock in the afternoon, then and there to act on Articles 1 through 15, said Articles being set out below to wit:

*unaged
1/29/13
MAS
Town Clerk*

ONE: Shall the municipality approve amendment of Article III, Section 8(A) of the **Town of York Home Rule Charter** to require the Salaried Solicitor (Town Attorney) be appointed by the Board of Selectmen rather than by the Town Manager?

Statement of Fact: Under the Town's Home Rule Charter the Town Manager is authorized to appoint the Salaried Solicitor (Town Attorney). This Charter Amendment would vest the authority for appointing the Salaried Solicitor with the Board of Selectmen.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

TWO: The Town hereby ordains amendment of the **Zoning Ordinance** to help improve floodplain management, specifically amending: Article 6, Supplemental Use Requirements.

Statement of Fact: The purpose of this amendment is two-fold. First, it expands the purpose of the current erosion control standard to include protection from flooding. Second, it establishes a prohibition for dumping any material other than water into a stream, waterbody, wetland or drainage ditch. This amendment is generally consistent with the Comprehensive Plan, and is not expected to have a significant impact on the cost of Town administration.

Planning Board recommends approval (____)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

THREE: The Town hereby ordains amendment of the **Zoning Ordinance** to amend enforcement language, specifically amending: Article 2, Definitions; and Article 19, Enforcement and Violations.

Statement of Fact: The purpose of this amendment is to strengthen the enforcement tools of the Zoning Ordinance. Most notably, it broadens the definition of violations, it allows the Board of Selectmen to take action earlier, and it provides an option for imposing daily fines starting as early as the first day of the violation. This amendment is generally consistent with the Comprehensive Plan, and is not expected to have a significant impact on the cost of Town administration.

Planning Board recommends approval (____)
Board of Selectmen recommends approval (4-1)

YES _____ NO _____

FOUR: The Town hereby ordains amendment of the **Zoning Ordinance** and the **General Accessory Dwelling Unit Ordinance** to move the accessory dwelling unit standards to the Zoning Ordinance and to alter the standards for approval of new accessory dwelling units.

Statement of Fact: The purpose of this amendment is to establish standards that clarify the intent of the General Accessory Dwelling Unit Ordinance, which allows small apartments that are clearly secondary to existing single family owner-occupied homes. The amendment intends to clarify the "clearly secondary" standard through better siting standards, reduced maximum square footage, and clarification on what portions of the units are considered towards total allowed area. This amendment also eliminates the freestanding General Accessory Dwelling Unit Ordinance altogether, and incorporates the language into the Zoning Ordinance. This amendment is consistent with the Comprehensive Plan, specifically section 4.2.3, which supports the continuation of allowing accessory dwelling units in York, as well as suggesting that adjustments to the ordinance might be necessary in the future. It is not expected to have a significant impact on the cost of Town administration.

Planning Board recommends approval (____)
Board of Selectmen recommends approval (4-1)

YES _____ NO _____

FIVE: Shall the Town vote to accept a certain easement from Harriet A. Sanclemente and Robert R. Ford at 8 Organug Road in York, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

SIX: Shall the Town vote to accept a certain easement from Brandon Keirns and Tracy Fowler at 85 York Street in York, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

SEVEN: Shall the Town vote to accept a certain easement from Daniel G. Peabody and Audrey C. Peabody at 85 Lindsay Road in York, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

EIGHT: Shall the Town vote to accept a certain easement from Joseph V. Schlenker and Maria A. Schlenker at 8 Mitchell Road in York, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

NINE: Shall the Town vote to accept a certain easement from Yorkholme Homeowners Association at Seward Way in York, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

TEN: Shall the Town vote to accept a certain easement from Atlantic/Kearsarge Parking Lot, LLC at 4 Main Street in York?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

ELEVEN: Shall the Town vote to accept a certain easement from David C. Woods and Judy A. Woods at 21 Railroad Avenue in York Beach, Maine?

Statement of Fact: This easement is for the installation and replacement of two box culverts and the related improvements. The areas burdened by this easement are two separate pieces of land located in Burnette's Trailer Park in York Beach, Maine.

Board of Selectmen recommends approval (3-2)

YES _____ NO _____

TWELVE: Shall the Town vote to accept a certain easement from York's Wild Kingdom, Inc. at 23 Railroad Avenue in York Beach, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (3-2)

YES _____ NO _____

THIRTEEN: Shall the Town vote to accept a certain easement from The Union Bluff Hotel, Inc. at 14 Beach Street in York Beach, Maine?

Statement of Fact: If approved this article would grant the Town of York an easement for the installation, maintenance, repair and replacement of a storm drain system and related improvements including, but not limited to, pipes for the collection and flowage of water.

Board of Selectmen recommends approval (3-2)

YES ____ NO ____

FOURTEEN: Shall the Town approve the conveyance of a portion of the lot located at 414 Ridge Road (Map 94, Lot 77), which is owned by the Town of York, in exchange for conveyance of a portion of the lot located at 416 Ridge Road (Map 94, Lot 84-A), which is owned by the Patrick J. Cragin Living Revocable Trust?


Statement of Fact: The land swap with the Patrick J. Cragin Living Revocable Trust would allow the Town to construct an access road to the proposed new police station on Ridge Road through the southwestern most portion of the Cragin lot which is the most advantageous location for the Town. If the land swap is not approved the Town will be forced to locate the access road through an area that contains wetlands which may be more costly to the Town.

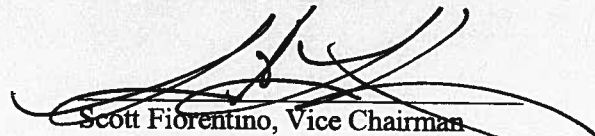
Board of Selectmen recommends approval (3-2)

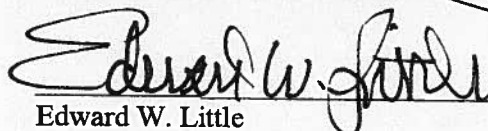
YES ____ NO ____

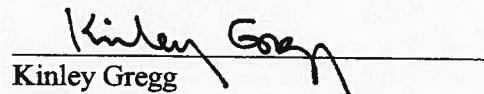
Dated at York this 3rd day of ~~March~~^{April}, Two Thousand Thirteen

BOARD OF SELECTMEN


Mary Andrews, Chairman


Scott Fiorentino, Vice Chairman


Edward W. Little


Kinley Gregg

Ronald N. Nowell

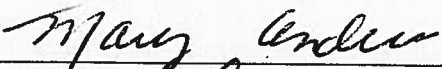
NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759


I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at **8:00 A.M.** at the Special General Referendum to be held at York High School Gymnasium on:

DATE: MAY 18, 2013

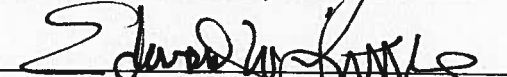
Dated at York this 3rd day of April Two Thousand Thirteen



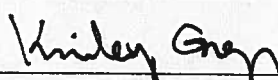
Mary Andrews, Chairman



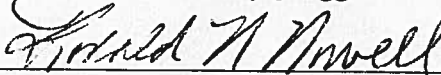
Scott Fiorentino, Vice-Chairman



Edward W. Little



Kinley Gregg



Ronald N. Nowell

BOARD OF SELECTMEN

Officer's Return

**TOWN OF YORK
WARRANT
SPECIAL GENERAL REFERENDUM
(20-A M.R.S.A, Sections 1486 and 2307)
YORK, MAINE MAY 18, 2013**

County of York, SS.

I certify that I have notified the voters of York of the above-referenced Special General Referendum by posting an attested copy of the within Warrant for same at:

York Town Hall, York, Maine

York Police Building, York Beach, Maine

York Harbor Post Office, York Harbor, Maine

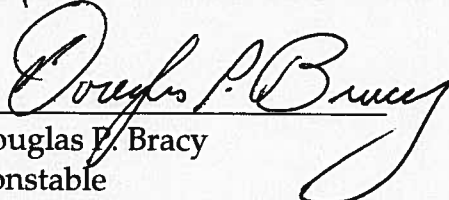
York Beach Post Office, York Beach, Maine

York Village Post Office, York, Maine

Cape Neddick Post Office, Cape Neddick, Maine

a conspicuous public place within York on April 23, 2013 which is at least seven days next prior to the Special General Referendum.

Dated at York this 23rd day of April Two Thousand Thirteen.



Douglas P. Bracy
Constable

**YORK SCHOOL DEPARTMENT
VALIDATION WARRANT ARTICLES**

Warrant Articles to be voted on the Referendum Ballot May 18, 2013.

Validation Referendum

ARTICLE ONE: Do you favor approving the York School budget for the upcoming school year that was adopted at the latest school budget meeting? M.R.S.A. 20-A Sec. 1486(3)(F)

Yes _____ No _____

ARTICLE TWO: Do you wish to continue the school budget validation referendum process in the Town of York for an additional three years?

Statement of Fact: The Maine State School Consolidation law passed in 2007 mandated that all school units in the state use a budget validation referendum process to approve the school budget. By statute, every three years the Town is to ask the voters if they wish to continue the statutory budget validation referendum process for another three-year term, or go back to the process in place previously.

This statutory budget validation referendum process requires York to conduct a School Budget Town Meeting for the voters to act upon and approve the school budget in separate state-mandated articles. Following the first voter approval at this Town Meeting, the statute then requires the Town to re-submit the adopted school budget to a second voter approval by means of a referendum. The referendum is a single question asking the voters whether they approve the school budget that the voters previously adopted at the Town Meeting. If the school budget is not ratified at that referendum, the statute requires the Town to repeat the process over again until the Town voters have both adopted a school budget at a Town Meeting and ratified that school budget at a subsequent referendum.

This statutory process for approving the school budget is different from and supersedes the process called for in the Town of York Charter, where the school budget would be considered at a single town referendum using the state-mandated School Warrant Articles.

A 'YES' vote on this question would retain the process of the School Budget Town Meeting followed by a single budget validation referendum question for another three years, a system that has been in place since the Maine Consolidation Law of 2007.

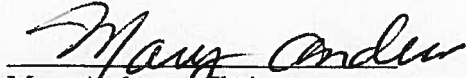
A 'NO' vote would return to the budget approval process as defined in the York Home Rule Charter. This would eliminate the School Budget Town Meeting and place the state-mandated School Warrant Articles on the town referendum. After three years, the statute permits the issue to be reconsidered.

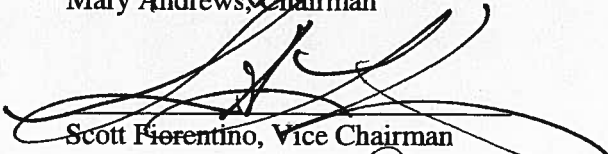
Yes _____ No _____

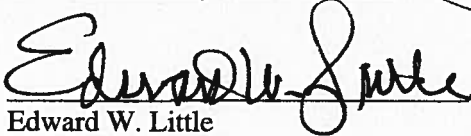
**YORK SCHOOL DEPARTMENT
VALIDATION WARRANT ARTICLES**

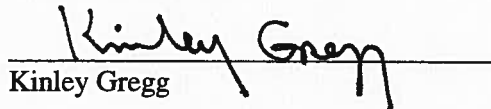
Dated at York this 3rd day of April Two Thousand Thirteen

BOARD OF SELECTMEN


Mary Andrews, Chairman


Scott Fiorentino, Vice Chairman


Edward W. Little


Kinley Gregg

Ronald N. Nowell

**YORK SCHOOL DEPARTMENT
VALIDATION WARRANT ARTICLES**

**NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS**

Title 21-A, Section 759

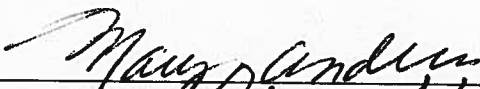
I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at 8:00 A.M. at the ~~Special General~~ Referendum to be held at York High School Gymnasium on:

School Validation


*MAY
4/11/13*

DATE: MAY 18, 2013

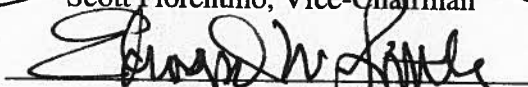
Dated at York this 3rd day of April Two Thousand Thirteen



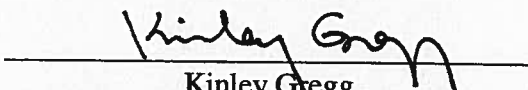
Mary Andrews, Chairman



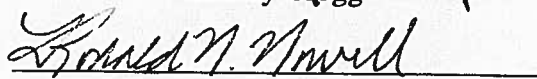
Scott Fiorentino, Vice-Chairman



Edward W. Little



Kinley Gregg



Ronald N. Nowell

BOARD OF SELECTMEN

Officer's Return

**TOWN OF YORK
WARRANT
SCHOOL VALIDATION REFERENDUM
(20-A M.R.S.A, Sections 1486 and 2307)
YORK, MAINE MAY 18, 2013**

County of York, SS.

I certify that I have notified the voters of York of the above-referenced School Validation Referendum by posting an attested copy of the within Warrant for same at:

York Town Hall, York, Maine

York Police Building, York Beach, Maine

York Harbor Post Office, York Harbor, Maine

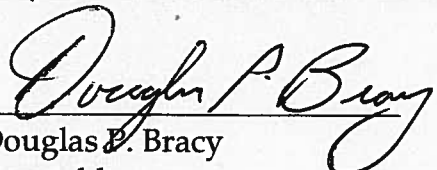
York Beach Post Office, York Beach, Maine

York Village Post Office, York, Maine

Cape Neddick Post Office, Cape Neddick, Maine

a conspicuous public place within York on April 23, 2013 which is at least seven days next prior to the School Validation Referendum.

Dated at York this 23rd day of April Two Thousand Thirteen.



Douglas P. Bracy
Constable

**WARRANT TO CALL TOWN OF YORK
SCHOOL BUDGET TOWN MEETING
(20-A M.R.S.A. § 2307 and § 1485)**

TO: Mary-Anne Szeniaewski, Town Clerk of York, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of the Town of York, that a School Budget Town Meeting will be held at the York High School Gymnasium, York, Maine at 6:30 p.m. on May 6, 2013 for the purpose of determining the articles set forth below.

ARTICLE 1A: To elect a moderator to preside at the meeting.

**ARTICLES 1 THROUGH 11 AUTHORIZE EXPENDITURES
IN COST CENTER CATEGORIES**

ARTICLE 1: To see what sum the Town will be authorized to expend for Regular Instruction.
School Committee Recommends \$11,290,234

ARTICLE 2: To see what sum the Town will be authorized to expend for Special Education.
School Committee Recommends \$4,217,520

ARTICLE 3: To see what sum the Town will be authorized to expend for Career and Technical Education.
School Committee Recommends \$5,757

ARTICLE 4: To see what sum the Town will be authorized to expend for Other Instruction.
School Committee Recommends \$1,101,063

ARTICLE 5: To see what sum the Town will be authorized to expend for Student and Staff Support.
School Committee Recommends \$2,559,312

ARTICLE 6: To see what sum the Town will be authorized to expend for System Administration.
School Committee Recommends \$806,602

ARTICLE 7: To see what sum the Town will be authorized to expend for School Administration.
School Committee Recommends \$1,393,510

ARTICLE 8: To see what sum the Town will be authorized to expend for Transportation and Buses.
School Committee Recommends \$1,051,368

ARTICLE 9: To see what sum the Town will be authorized to expend for Facilities Maintenance.
School Committee Recommends \$3,029,353

ARTICLE 10: To see what sum the Town will be authorized to expend for Debt Service and Other Commitments.
School Committee Recommends \$1,614,248

ARTICLE 11: To see what sum the Town will be authorized to expend for All Other Expenditures.
School Committee Recommends \$211,157

**ARTICLES 12 THROUGH 14 RAISE FUNDS FOR THE
PROPOSED SCHOOL BUDGET**

ARTICLE 12: To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$19,092,008**) and to see what sum the Town will raise as the Town's contribution (**Recommend \$18,166,631**) to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

Explanation: The Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars. **Approval of this Article will allow York to receive the State of Maine's subsidy for education, which this year is estimated at \$925,376.** Consequently, York must raise **\$18,166,631** in order to receive the **\$925,376** subsidy which will be used to reduce the amount to be raised from taxes.

School Committee Recommends	\$18,166,631
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ARTICLE 13: To see what sum the Town will raise and appropriate for the **annual payments on debt service** previously approved by the Town voters for non-state-funded school construction projects, non-state-funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12.

Explanation: This debt service total includes the General Obligation Bonds for York High School authorized by the Voters on May 23, 1998, the General Obligation Bonds for the York Middle School Project authorized by the Voters on May 22, 1999, the General Obligation Bonds for the York High School Music and Instructional Space authorized by the Voters on May 17, 2008, the General Obligation Bonds for the York High School boiler, the Coastal Ridge Elementary School sewer, the York High School bleachers and the School-wide Wide Area Network (WAN) authorized by the Voters May 22, 2010, the General Obligation Bonds for the York High School Renovations, Coastal Ridge Elementary School Exterior Repairs, York High School Tennis Courts Repairs, and School-Wide Paving authorized by the Voters on May 19, 2012.

School Committee Recommends	\$1,614,248
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ARTICLE 14: To see what sum the Town will raise and appropriate in additional local funds (**Recommend \$5,937,347**) which exceeds the State's Essential Programs and Services allocation model by (**Recommend \$5,706,686**) as required to fund the budget recommended by the school committee.

Explanation: This additional local appropriation is necessary because the Essential Programs and Services model, as described in Article Twelve and established by the State of Maine, does not adequately represent the full cost of kindergarten to grade 12 education. This Article asks the Voters of York to raise the amount of **\$5,937,347** as the maximum amount of this additional local appropriation. **Should the Voters of York at the School Budget Meeting amend any specific School Warrant Articles One through Eleven, then this amount would be changed by the amount of the amended article.**

School Committee Recommends \$5,937,347

ARTICLE 15 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 15: To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2013 and ending June 30, 2014 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends \$27,280,123

ARTICLES 16 AND 17 AUTHORIZE EXPENDITURES OF GRANTS AND OTHER RECEIPTS AND OTHER NON-PROPERTY TAX REVENUES

ARTICLE 16: To see what sum the Town will authorize the School Committee to **accept and expend** the categories of funds and the estimated amounts listed below in FY 2014, as provided by the Maine State Legislature and other governmental bodies.

School Committee Recommends \$1,546,069

ARTICLE 17: To see what sum the Town will authorize the School Committee to expend in FY 2014, for the support of the School Department, an amount not to exceed the sum total of the amounts approved in Articles Twelve, Thirteen, Fourteen and Sixteen, plus any other unfunded debt service obligations. Additional authority to spend over this sum total is provided for any private, federal, or state grant received in this category.

School Committee Recommends

\$636,520

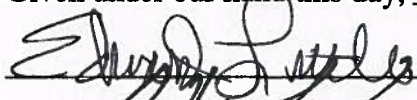
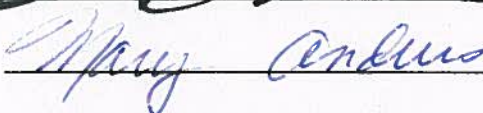
ARTICLE 18 AUTHORIZES THE ADULT EDUCATION PROGRAM AND RAISES THE LOCAL SHARE

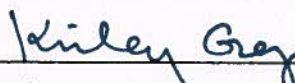

ARTICLE 18: Shall the Town vote to raise and appropriate **\$207,043** for **Adult Education** and raise **\$92,690** as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program?

School Committee Recommends

\$207,043

Given under our hand this day, April 22nd, 2013 at York, Maine.

A majority of the Board of Selectmen of York, Maine

A true copy of the Warrant, attest:

Mary-Anne Szeniewski, Town Clerk
York, Maine

RETURN

York County, ss.

State of Maine

TO: The municipal officers of the Town of York, April _____, 2013

I certify that I have notified the voters of the Town of York of the time and place of the school budget town meeting by posting an attested copy of the within warrant as follows:

TIME(S)	DATE(S)	LOCATION(S)

being at least seven days prior to the Town of York school budget meeting and being public and conspicuous places in said municipality.

Dated: April _____, 2013

Mary-Anne Szeniaewski, Town Clerk
York, Maine

Officer's Return

**TOWN OF YORK
WARRANT
SPECIAL GENERAL REFERENDUM
(20-A M.R.S.A, Sections 1486 and 2307)
YORK, MAINE MAY 18, 2013**

County of York, SS.

I certify that I have notified the voters of York of the above-referenced Special General Referendum by posting an attested copy of the within Warrant for same at:

York Town Hall, York, Maine

York Police Building, York Beach, Maine

York Harbor Post Office, York Harbor, Maine

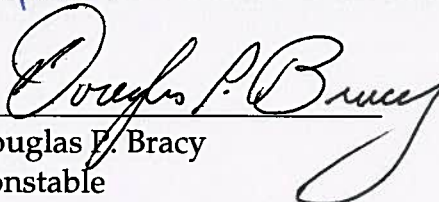
York Beach Post Office, York Beach, Maine

York Village Post Office, York, Maine

Cape Neddick Post Office, Cape Neddick, Maine

a conspicuous public place within York on April 23, 2013 which is at least seven days next prior to the Special General Referendum.

Dated at York this 23rd day of April Two Thousand Thirteen.



Douglas F. Bracy
Constable

**TOWN OF YORK
BUDGET REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE BUDGET REFERENDUM
YORK, MAINE MAY 18, 2013**

TO: Douglas P. Bracy, Constable of the Town of York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the Robert E. Butler Gymnasium at York High School on Saturday, May 18, 2013 between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles 1 through ~~54~~ ⁵⁵ said articles being set out below to wit:

ONE: To elect the following:

One (1) Selectman and Overseer of the Poor – Three-Year Term

Two (2) Members Superintending School Committee – Three-Year Term

One (1) Trustee for York Water District - Five-Year Term

One (1) Trustee for York Sewer District - Five-Year Term

One (1) Trustee for York Sewer District – Four-Year Term

Two (2) Members Budget Committee - Three-Year Term

One (1) Treasurer – Three-Year Term

TWO: Shall the Town require the first payment of taxes (1/2 of taxes) to be paid not later than forty-five days from date of mailing; second payment (1/2 of taxes) to be paid by February 7, 2014. Taxes not paid by these dates shall be charged interest at the rate of 7% per annum.

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

THREE: Shall the Town set an interest rate of 3% per annum to reimburse taxpayers for taxes determined in FY2014 to have been overpaid or abated?

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

MUNICIPAL OPERATING BUDGET FISCAL YEAR 2014

Preface: The Municipal Operating Budget presented here has been approved by the Budget Committee and reviewed by the Board of Selectmen. Their recommendations are shown separately under each article.

IF THE MAJORITY OF VOTERS VOTE IN THE NEGATIVE ON AN ARTICLE, THE BUDGET AMOUNT WILL REVERT EITHER TO THE FY2013 APPROPRIATION OR TO \$0.

FOUR: Shall the Town raise and appropriate a sum not to exceed **\$2,223,354** for the Town Manager's Department, Finance Department, Information Technology, Human Resources, Assessor's Department, Community Development Department, Town Clerk/Tax Collector's Department, Elections, Town Hall Operations and Maintenance, Municipal Separate Storm Sewer, Earned Account, Circuit Breaker, Academic Reimbursement, and Contingency, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>
Town Manager's Department	\$ 251,083	\$ 263,782
Finance Department	\$ 233,757	\$ 231,253
Information Technology	\$ 187,292	\$ 189,614
Human Resources	\$ 108,986	\$ 113,671
Assessor's Department	\$ 292,932	\$ 287,758
Community Development	\$ 393,175	\$ 400,921
Town Clerk/Tax Collector	\$ 333,676	\$ 343,991
Elections	\$ 25,043	\$ 24,971
Town Hall Operations/Maintenance	\$ 165,934	\$ 169,397
Municipal Separate Storm Sewer	\$ 0	\$ 67,996
Earned Account	\$ 20,000	\$ 30,000
Circuit Breaker	\$ 50,000	\$ 50,000
Academic Reimbursement	\$ 2,000	\$ 0
Contingency	\$ 50,000	\$ 50,000
Total	\$2,113,878	\$2,223,354

Budget Committee recommends approval (6-1).

Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes an expenditure of **\$2,223,354**.

A **NO** vote authorizes the previous year's appropriation of **\$2,113,878**.

YES ____ NO ____

FIVE: Shall the Town raise and appropriate a sum not to exceed **\$1,898,288** for Debt Service, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (7-0).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$1,898,288**.

A **NO** vote authorizes the previous year's appropriation of **\$1,762,897**.

YES ____ NO ____

SIX: Shall the Town raise and appropriate a sum not to exceed **\$5,000 for Unemployment Costs**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The Town is self-insured and pays unemployment claims as they arise. Any unspent funds from this account may be carried forward to future years because expenditures are unpredictable.

Budget Committee recommends approval (7-0).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$5,000**.

A **NO** vote authorizes the previous year's appropriation of **\$5,000**.

YES ____ NO ____

SEVEN: Shall the Town raise and appropriate a sum not to exceed **\$342,972 for Property, Health Contingency, Liability and Workers' Compensation Insurance**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$342,972**.

A **NO** vote authorizes the previous year's appropriation of **\$339,303**.

YES ____ NO ____

EIGHT: Shall the Town raise and appropriate a sum not to exceed **\$3,969,227 for the Police Department, Communications, Animal Control and Harbor Management and to authorize the Selectmen to expend any revenues received for dispatching and other Public Safety services**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>
Police	\$3,146,973	\$3,258,836
Communications	\$ 565,151	\$ 621,230
Animal Control	\$ 38,717	\$ 36,311
Harbor Management	\$ 55,304	\$ 52,850
Total	\$3,806,145	\$3,969,227

Statement of Fact: The Town of York provides PSAP (Public Safety Answering Point) E911 service for several surrounding towns, for which the Town will receive approximately \$116,427. In addition, the Police Department provides outside services for which it expects to receive approximately \$110,000 in revenues. These revenues are reflected in the budget request shown in this article.

Budget Committee recommends approval (6-1).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$3,969,227**.

A **NO** vote authorizes the previous year's appropriation of **\$3,806,145**.

YES ____ NO ____

NINE: Shall the Town raise and appropriate a sum not to exceed **\$68,000 for the Vehicle Replacement Account for Police Vehicles**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Budget Item</u>	<u>FY2013</u>	<u>FY2014</u>
Police Vehicles	\$ 68,000	\$ 68,000
Total	\$ 68,000	\$ 68,000

Statement of Fact: Police vehicles are replaced by utilizing a replacement guideline that provides the flexibility to allow purchases to be made at the most opportune times and to get the best prices.

Budget Committee recommends approval (5-2).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$68,000**.

A **NO** vote authorizes the previous year's appropriation of **\$68,000**.

YES ____ NO ____

TEN: Shall the Town raise and appropriate a sum not to exceed **\$952,164 for the York Village and York Beach Fire Departments**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>
Village Fire Dept.	\$474,214	\$486,386
York Beach Fire Dept.	\$453,372	\$465,778
Total	\$927,586	\$952,164

Budget Committee recommends approval (6-1).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$952,164**.

A **NO** vote authorizes the previous year's appropriation of **\$927,586**.

YES ____ NO ____

ELEVEN: Shall the Town raise and appropriate a sum not to exceed **\$861,470 for Hydrants for Fire Protection**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$861,470**.

A **NO** vote authorizes the previous year's appropriation of **\$856,500**.

YES ____ NO ____

TWELVE: Shall the Town raise and appropriate a sum not to exceed **\$12,263 for Public Access Broadcast**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This is the only funding that provides for stipends for cameramen and repairs and maintenance of broadcast equipment.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$12,263**.

A **NO** vote authorizes the previous year's appropriation of **\$11,978**.

YES ____ NO ____

THIRTEEN: Shall the Town raise and appropriate a sum not to exceed **\$40,000 for a one-year contract with the York Ambulance Association**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The Board of Directors of the York Ambulance Association has contracted with the Town to offset operating expenses for the York Ambulance Association.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (4-0-1).

A **YES** vote authorizes an expenditure of **\$40,000**.

A **NO** vote authorizes the previous year's appropriation of **\$40,000**.

YES ____ NO ____

FOURTEEN: Shall the Town raise and appropriate a sum not to exceed **\$2,874,523 for General Maintenance of Town Roads and Bridges, Tree Care, Streetlights and Signals, Traffic Lights, White Goods Disposal, Solid Waste Disposal, and Household Hazardous Waste Disposal and expend any revenues received**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>
Gen. Maintenance Town Roads & Bridges	\$1,230,297	\$1,266,587
Tree Care	\$ 27,510	\$ 10,883
Streetlights and Signals	\$ 130,000	\$ 135,000
Traffic Lights	\$ 2,100	\$ 2,100
White Goods Disposal	\$ 74,613	\$ 80,953
Solid Waste Disposal	\$1,350,000	\$1,350,000
Household Hazardous Waste Disposal	\$ 29,000	\$ 29,000
Total	\$2,843,520	\$2,874,523

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$2,874,523**.

A **NO** vote authorizes the previous year's appropriation of **\$2,843,520**.

YES ____ NO ____

FIFTEEN: Shall the Town raise and appropriate a sum not to exceed **\$1,166,799 for FY2014 Winter Maintenance and Snow Removal** and to authorize the Board of Selectmen and Treasurer to transfer an amount not to exceed **\$100,000 from the unappropriated Fund Balance in the event winter weather conditions necessitate an over-expenditure of budgeted funds for the purpose of winter maintenance**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$1,166,799**.

A **NO** vote authorizes the previous year's appropriation of **\$1,129,570** and **\$100,000** from the unappropriated Fund Balance in the event winter weather conditions necessitate an over-expenditure of budgeted funds for the purpose of winter maintenance.

YES ____ NO ____

SIXTEEN: Shall the Town raise and appropriate a sum not to exceed **\$25,000 for the continuing construction and maintenance of Bell Marsh Road**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$25,000**.

A **NO** vote authorizes the previous year's appropriation of **\$25,000**.

YES ____ NO ____

SEVENTEEN: Shall the Town raise and appropriate a sum not to exceed **\$512,409 for the paving of town roads**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$512,409**.

A **NO** vote authorizes the previous year's appropriation of **\$537,409**.

YES ____ NO ____

EIGHTEEN: Shall the Town raise and appropriate a sum not to exceed **\$134,789 for the maintenance of school grounds and athletic fields**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$134,789**.

A **NO** vote authorizes the previous year's appropriation of **\$132,808**.

YES ____ NO ____

NINETEEN: Shall the Town raise and appropriate a sum not to exceed **\$617,208 for the maintenance of town buildings, grounds and beaches**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$617,208**.

A **NO** vote authorizes the previous year's appropriation of **\$595,721**.

YES ____ NO ____

TWENTY: Shall the Town raise and appropriate a sum not to exceed **\$27,500 for a four-wheel drive pickup truck**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This is a scheduled replacement of a 2002 GMC pick up truck used year-round by the Parks Department.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$27,500**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

TWENTY-ONE: Shall the Town raise and appropriate a sum not to exceed **\$45,144 for the Mt. A Conservation Coordinator**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The Mt. A Conservation Coordinator is responsible for grant development and management, overall supervision of the Mt. A trails system, planning trail management, and directing trail remediation crews. In addition, this position coordinates support and donations in the amount of **\$18,450** from Great Works Regional Land Trust, York Water District and York Land Trust to cover a portion of the cost of the position, which is **\$63,594**.

Budget Committee recommends approval (5-2).
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes an expenditure of **\$45,144**.

A **NO** vote authorizes the previous year's appropriation of **\$25,250**.

YES ____ NO ____

TWENTY-TWO: Shall the Town raise and appropriate a sum not to exceed **\$37,573 for maintenance of the Short Sands Park Bathhouse**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$37,573**.

A **NO** vote authorizes the previous year's appropriation of **\$37,076**.

YES ____ NO ____

TWENTY-THREE: Shall the Town raise and appropriate a sum not to exceed **\$462,906 for the operation of the Library**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$462,906**.

A **NO** vote authorizes the previous year's appropriation of **\$450,218**.

YES ____ NO ____

TWENTY-FOUR: Shall the Town raise and appropriate a sum not to exceed **\$289,897 for the Senior Citizens' Center and General Assistance Program**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Department</u>	<u>FY2013</u>	<u>FY2014</u>
Senior Center	\$244,920	\$251,209
General Assistance	\$ 35,501	\$ 38,688
Total	\$280,421	\$289,897

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$289,897**.

A **NO** vote authorizes the previous year's appropriation of **\$280,421**.

YES ____ NO ____

TWENTY-FIVE: Shall the Town raise and appropriate a sum not to exceed **\$36,000 for Social Services and authorize the Board of Selectmen to reduce this amount if recommended by the Municipal Social Service Review Board**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Agency</u>	<u>Amount Recommended by the Social Services Committee</u>
Aids Response Seacoast	\$ 1,500
American Red Cross of So. Maine	\$ 1,000
Caring Unlimited	\$ 3,500
Counseling Services, Inc.	\$ 2,800
Cross Roads House	\$ 2,000
Ethel's Tree of Life, Inc.	\$ 250
Home Health/Visiting Nurses of So. Maine	\$ 2,000
Kids Free to Grow (Formerly Child Abuse Prevention Council)	\$ 1,000
Sexual Assault Response Services	\$ 250
Southern Maine Agency on Aging (Includes Southern Y.C. Meals on Wheels)	\$ 9,200
Southern Maine Parent Awareness	\$ 1,000
York County Community Action Corp.	\$ 6,000
York County Food Rescue	\$ 2,000
York County Shelter Programs, Inc.	\$ 3,500
Total	\$ 36,000

Statement of Fact: The Board of Selectmen appointed a Municipal Social Service Review Board to review all of the Social Service requests from agencies serving York residents. This list is a compilation of the committee's recommendations.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes an expenditure of **\$36,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

TWENTY-SIX: Shall the Town raise and appropriate a sum not to exceed **\$51,484 for the Board of Selectmen, Veterans' Graves, Cemetery, Cable TV Regulatory Commission, Conservation Commission, Historic District Commission, Recycling Committee, Shellfish Commission, Appeals Board, Budget Committee, and Planning Board**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

<u>Committee</u>	<u>FY 2013</u>	<u>FY 2014</u>
Board of Selectmen	\$ 24,880	\$ 24,884
Veterans' Graves	\$ 3,000	\$ 3,000
Cemetery	\$ 4,000	\$ 4,000
Cable TV Regulatory Comm.	\$ 400	\$ 400
Conservation Commission	\$ 2,830	\$ 0
Historic District Commission	\$ 1,040	\$ 1,040
Recycling Committee	\$ 1,000	\$ 1,000
Shellfish Commission	\$ 1,725	\$ 1,725
Appeals Board	\$ 6,535	\$ 6,535

Budget Committee	\$ 100	\$ 100
Planning Board	\$ 8,800	\$ 8,800
Total	\$ 54,310	\$ 51,484

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$51,484**.

A **NO** vote authorizes the previous year's appropriation of **\$ 54,310**.

YES ____ NO ____

TWENTY-SEVEN: Shall the Town raise and appropriate a sum not to exceed **\$136,587 for the Recreation Department and authorize the Selectmen to expend all revenues generated by the Recreation Programs**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article represents that portion of the Recreation Department budget supported by tax appropriations, which fund the 1.5 full-time positions necessary for administration of the program.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (4-1).

A **YES** vote: 1) authorizes a tax appropriation of **\$136,587** as proposed by the Budget Committee; and 2) authorizes the expenditure of all revenues generated by the Recreation Programs in FY2014, which are estimated to be \$475,000.

A **NO** vote: 1) authorizes the previous year's tax appropriation of **\$131,187**; and 2) authorizes the expenditure of all FY2014 revenues generated by the Recreation Programs.

YES ____ NO ____

TWENTY-EIGHT: Shall the Town appropriate **all revenues generated by the Grant House at Goodrich Park, Mount Agamenticus, and Sohler Park, which are estimated to be \$323,900, for the operation and maintenance of the aforementioned properties**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This request represents no expenditure of tax dollars.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (4-1)

A **YES** vote authorizes the expenditure of all revenues generated in FY2014, which are estimated to be **\$323,900**.

A **NO** vote authorizes the expenditure of all FY2014 revenues.

YES ____ NO ____

TWENTY-NINE: Shall the Town appropriate 9.5% of the revenues generated by parking ticket collections and parking permits to pay the cost of cleaning and maintaining the bathhouse at Harbor Beach, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The Town maintains the bathhouse at Harbor Beach and this article allows those costs to be covered by beach revenues rather than by tax appropriation.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure of 9.5% of the revenues generated by parking ticket collections and parking permits in FY2014, which are estimated to be **\$18,000**.

A **NO** vote authorizes the expenditure of 9.5% of revenues generated by parking ticket collections and parking permits in FY2014.

YES ____ NO ____

THIRTY: Shall the Town fund the Beach Reserve Account with 14% of the revenues generated by parking meter collections, and 4.5% of revenues generated by parking permits and parking ticket collections, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget as proposed by the Budget Committee?

Statement of Fact: The Board of Selectmen determined that revenues collected from parking meters can only be expended for qualified projects, and therefore the Beach Reserve Account will be funded by 14% of revenues generated by parking meter collections, and 4.5% of revenues generated by parking permits and parking ticket collections, estimated to be \$43,000 and does not include any tax appropriation. Future expenditures will be authorized by a budget referendum warrant article.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the collection of 14% of the revenues generated by parking meter collections, and 4.5% of revenues generated by parking permits and parking ticket collections in FY2014, which are estimated to be **\$43,000**.

A **NO** vote authorizes the collection of 14% of revenues generated by parking meter collections and 4.5% of revenues generated by parking permits and parking ticket collections in FY2014.

YES ____ NO ____

THIRTY-ONE: Shall the Town raise and appropriate a sum not to exceed \$40,000 for the purpose of conducting a Mosquito Control Program for FY2014, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget as proposed by the Budget Committee?

Statement of Fact: This is a community-based program conducted to reduce mosquito-borne and tick-borne diseases, and is designed to minimize human risk by utilizing various prevention strategies.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (3-2).

A **YES** vote authorizes an expenditure of **\$40,000**.

A **NO** vote authorizes the previous year's appropriation of **\$40,000**.

YES ____ NO ____

THIRTY-TWO: Shall the Town authorize the use of up to \$100,000 from the Town's fund balance for the Supplementary Contingency Account if deemed necessary by the Board of Selectmen, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: If approved by voters, up to \$100,000 from the Town's fund balance will be available by majority vote of the Board of Selectmen to be used only for emergencies and opportunities which are unknown to the Board at the time of budget preparation, and which are recognized as Town responsibilities or are deemed by the Board to be in conformity with the Comprehensive Plan or latest Capital Plan.

Examples include (but are not limited to):

- A down payment or earnest money for securing unusual buying opportunities for parcels of land, buildings, or significant capital assets; to hold such potential purchase under contract until the next viable opportunity to offer the choice to the voters in a referendum;
- Unforeseen and therefore unbudgeted environmental or weather related repairs or precautions;
- Unusual or unpredicted spikes in the costs of materials or goods regularly purchased by the Town and declared essential by the Board.

In an uneventful year, it would be expected that none of the available money would be expended.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes the expenditure from the fund balance of up to **\$100,000**, if necessary, to cover supplementary contingencies.

A **NO** vote authorizes the previous year's authorization to use up to **\$100,000** from the fund balance, if necessary, to cover supplementary contingencies.

YES ____ NO ____

THIRTY-THREE: Shall the Town raise and appropriate a sum estimated to be **\$4,515,880** consisting of the estimated revenues listed below for FY2014, and apply such funds to the FY2014 Tax Commitment?

Auto Excise	\$ 2,705,000
Boat Excise	27,000
R/E Interest	140,000
Town Clerk Fees	95,000
Miscellaneous Income	60,000
Plumbing Inspection Fees	30,000
Appeals Board Fees	3,500
Lien Administrative Fees	2,500
Ordinance Fines	2,000
Meter Collections	205,000
Tickets/Meter Fines	110,000
Parking Stickers	87,500
Bad Check Charges	750
Ellis Park	29,000
Revenue Sharing	505,000
General Assistance Reimbursement	9,000
Investment Interest	110,000
Cable TV Franchise Fees	180,000
Photocopies	1,500
Local Roads Subsidy	175,000
Refrigerant Disposal Fee	3,130
Transfer Station Permits	35,000
Total	\$ 4,515,880

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes the use of the listed revenues estimated to be **\$4,515,880**, to reduce the tax commitment.

A **NO** vote authorizes the use of the listed revenues estimated to be **\$4,415,880**, in revenues to reduce the tax commitment.

YES ____ NO ____

THIRTY-FOUR: Shall the Town appropriate **\$650,000** from the Fund Balance and apply these funds to the FY2014 Tax Commitment as a reduction in the amount to be raised from taxation, as proposed by the Board of Selectmen?

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes an appropriation from the fund balance of **\$650,000** to reduce the tax commitment.

A **NO** vote authorizes the previous year's appropriation from the fund balance of **\$650,000**.

YES ____ NO ____

THIRTY-FIVE: Shall the Town raise and appropriate a sum not to exceed **\$50,000** for the purpose of establishing a legal fund to defend public access to the Cliff Path, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: If approved, this warrant article would provide funding for a legal fund which would be used, if necessary, to pay

legal expenses associated with defending the public's right to use the entire Cliff Path.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$50,000**.

A **NO** vote authorizes the previous year's appropriation of **\$0**.

YES ____ NO ____

THIRTY-SIX: Shall the Town authorize the Board of Selectmen to accept grants, donations and aid from State and Federal Agencies, as well as private sources, such as Foundations, Trusts and Individuals, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

THIRTY-SEVEN: Shall the Town authorize the Board of Selectmen to make one of the following decisions for each Tax Lien Acquired Property?

1. To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require: payment of all taxes due plus interest and lien costs; payment of all other costs; and an amount determined by the Board of Selectmen of up to ten (10%) percent of the then current assessed valuation as set by the Tax Assessor; and satisfaction of all other conditions established by the Board of Selectmen.
2. To dispose of the property by public sealed bid, auction or other public process.
3. To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property.
4. To hold Town title to the property.

The decision of the Board of Selectmen to use any of the above options shall adhere to the Board of Selectmen Procedural Policy for the Disposition of Foreclosed Property.

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

THIRTY-EIGHT: Shall the Town authorize the Town Treasurer to waive foreclosure of any tax lien during the 2013 and 2014 calendar years, said waiver requiring approval of the Board of Selectmen? The Board of Selectmen shall grant said approval only in circumstances where foreclosures would prove injurious to the Town of York, such as, but not limited to, the presence of hazardous waste upon the property, or the presence on the property of one or more substandard structure(s) for which the cost of removal or repair would exceed the value of the property?

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

THIRTY-NINE: Shall the Town authorize the use of up to **\$75,000 from the Beach Reserve Account for the replacement of parking meters**, and furthermore, shall the Board of Selectmen adopt this line item of the Town budget as proposed by the Budget Committee?

Statement of Fact: The Town purchased parking meters in 2006 and many of these meters need to be replaced. Some of the older meters would be replaced by either new parking meters or by "pay station" type devices. Funding for the purchase of either new meters or "pay station" type devices would come from the Beach Reserve account, which receives funding annually from revenues generated by parking meter collections, parking ticket collections and parking permits. No tax dollars would be used for the purchases.

Budget Committee recommends approval (5-1).
Board of Selectmen recommends approval (4-1).

YES ____ NO ____

FORTY: Shall the Town authorize the use of up to **\$150,000 from the Town's fund balance for an expansion of the Sohler Park Gift Shop**, and furthermore, shall the Board of Selectmen adopt this line item of the Town budget, as proposed by the Budget Committee?

Statement of Fact: On August 13, 2012 the Board of Selectmen approved a warrant article to request that the voters approve the use of up to \$150,000 in existing fund balance monies to assist in the financing of the Sohler Park Gift Shop expansion. If approved, the funds would be repaid to the Town's fund balance through revenue received from the Gift Shop in equal payments with interest over a five-year period.

Budget Committee recommends approval (5-1).
Board of Selectmen recommends approval (4-1).

YES ____ NO ____

MUNICIPAL AND SCHOOL CAPITAL PLAN

FORTY-ONE: Shall the Town (1) approve the construction of drainage improvements on Long Beach Avenue; and (2) appropriate a sum not to exceed \$350,000 and appropriate \$3,429 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$350,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This article would approve funding for the replacement of an existing undersized culvert under Long Beach Avenue and would add a new outlet structure on Long Sands Beach. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	350,000
Total	\$ 28,932,749

Costs:

At an estimated interest rate of 2% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 350,000
Interest	71,040
Total Debt Service	\$ 421,040

Total estimated project costs including debt service: \$421,040

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (3-2).

YES ____ NO ____

FORTY-TWO: Shall the Town (1) approve the construction of New Long Sands Beach Bathhouse; and (2) appropriate a sum not to exceed \$687,000 and appropriate \$6,773 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$687,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This article would approve funding for the design and construction of a new public restroom facility on Long Sands Beach and realign Long Beach Avenue to allow a landward expansion of the building. The current facility was built in the 1950s and is no longer adequate to handle the needs of a large public beach. The concrete block building has deteriorated and is in generally poor condition. The new facility would be double the capacity of the existing structure, as well as provide for a children's changing area, private handicapped accessible bathrooms and ample storage. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	687,000
Total	\$ 29,269,749

Costs:

At an estimated interest rate of 2% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 687,000
Interest	147,462
Total Debt Service	\$ 834,462

Total estimated project costs including debt service: \$834,462

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-2).
Board of Selectmen recommends approval (3-2).

YES ____ NO ____

FORTY-THREE: Shall the Town (1) approve Reconstruction of Birch Hill Road; and (2) appropriate a sum not to exceed \$250,000 and appropriate \$2,313 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$250,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This project will involve removing and replacing failing and undersized road culverts, reclaiming 3,500 feet of existing pavement as needed before repaving the roadway and cleaning out of all drainage ditches along the road. The drainage improvements will help remove ground water from the road base. York Public Works crews will perform most of the work with assistance from a contractor for reclaiming and paving. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	250,000
Total	\$ 28,832,749

Costs:

At an estimated interest rate of 2% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 250,000
Interest	27,000
Total Debt Service	\$ 277,000

Total estimated project costs including debt service: \$277,000

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

YES ____ NO ____

FORTY-FOUR: Shall the Town (1) approve the purchase of a Heavy Duty Plow Truck for the Department of Public Works; and (2) appropriate a sum not to exceed \$147,000 and appropriate \$1,245 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$147,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This article would approve funding for a Heavy Duty Plow Truck for the Department of Public Works. This would replace a 2003 International 7400 530E Dump Truck. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	147,000
Total	\$ 28,729,749

Costs:

At an estimated interest rate of 2% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 147,000
Interest	8,100
Total Debt Service	\$ 155,100

Total estimated project costs including debt service: \$155,100

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-2).

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

FORTY-FIVE: Shall the Town (1) approve the purchase of York Beach Lighting; and (2) appropriate a sum not to exceed \$75,000 and appropriate \$675 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$75,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This project will replace 25 of the existing overhead street lights in York Beach with ornamental light posts and high efficiency LED light fixtures. Replacing the existing street lights will eliminate monthly lease fees required by CMP for all of their lights. The proposed ornamental lights and fixtures will match those installed in York Beach in 2011. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	75,000
Total	\$ 28,657,749

Costs:

At an estimated interest rate of 2% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 75,000
Interest	6,800
Total Debt Service	\$ 81,800

Total estimated project costs including debt service: \$81,800

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).

Board of Selectmen recommends approval (3-2).

YES _____ NO _____

FORTY-SIX: Shall the Town (1) approve the construction of Bog Road Parking and Athletic Field; and (2) appropriate a sum not to exceed \$375,000 and appropriate \$3,450 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$375,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This article would approve funding for the design and construction of a multipurpose athletic field and expanded parking at the Bog Road Athletic Field Complex. The Town does not have adequate fields to accommodate the growth of our youth athletic programs and the wear and stress from the overuse of existing fields has become a concern. In addition, parking for the existing fields at Bog Road is not large enough to accommodate the number of people using the fields at one time. This project would add the much needed field space and provide sufficient parking at the site. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	375,000
Total	\$ 28,957,749

Costs:

At an estimated interest rate of 2% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 375,000
Interest	39,200
Total Debt Service	\$ 414,200

Total estimated project costs including debt service: \$414,200

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-2).

Board of Selectmen recommends approval (4-1).

YES _____ NO _____

FORTY-SEVEN: Shall the Town (1) approve Mount Agamenticus Barn Renovations; and (2) appropriate a sum not to exceed \$20,000 and appropriate \$163 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$20,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This article would provide funding for renovations to the barn at Mount Agamenticus, which is used for Town storage. The timber-framed structure is in good condition and structurally sound; however the roof and siding are in need of replacement. The project is necessary in order to avoid significant water damage in the future. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	20,000
Total	\$ 28,602,749

Costs:

At an estimated interest rate of 2% for a five (5) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 20,000
Interest	980
Total Debt Service	\$ 20,980

Total estimated project costs including debt service: \$20,980

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (5-2).
Board of Selectmen recommends approval (4-1).

YES ____ NO ____

FORTY-EIGHT: Shall the Town (1) approve a Traffic Signal and Road Improvements on Route 1 at the proposed police station connector road; and (2) appropriate a sum not to exceed \$525,000 and appropriate \$4,988 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate

principal amount not to exceed \$525,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This article would approve funding for the construction of road improvements on US Route 1 at the proposed police station connector road along with the installation of a new traffic control signal. These improvements would be implemented to address public safety concerns when the connector road is opened as a public roadway. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$ 28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	525,000
Total	\$ 29,107,749

Costs:

At an estimated interest rate of 2% for a fifteen (15) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 525,000
Interest	83,300
Total Debt Service	\$ 608,300

Total estimated project costs including debt service: \$608,300

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (3-2).

YES ____ NO ____

FORTY-NINE: Shall the Town (1) approve York High School Paving Project; and (2) appropriate a sum not to exceed \$115,000 and appropriate \$1,038 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$115,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This project represents phase two of a multi-year plan developed to keep our driveways, parking surfaces and sidewalks safe and in good overall condition. The areas identified for this year's funding include the York High School's Robert Stevens Drive from the Long Sands entrance and walkways around the building, including leveling structures (manhole covers and catch basin grills) and striping of the pavement. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	<u>115,000</u>
Total	\$28,697,749

Costs:

At an estimated interest rate of 2% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$ 115,000
Interest	<u>11,300</u>
Total Debt Service	\$ 126,300

Total estimated project costs including debt service: \$126,300

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).
School Committee recommends approval (5-0).
Board of Selectmen recommends approval (3-2).

YES ____ NO ____

FIFTY: Shall the Town (1) approve the Village Elementary School Roof Project; and (2) appropriate a sum not to exceed \$100,000 and appropriate \$989 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$100,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This project will fund replacement of 6,200 square feet of ballasted roof; an engineering study to determine the load capacity of the remaining 36,000 square feet of roof; design and bid specifications; and contingency to cover insulation replacement if needed, and design work if structural upgrades are required. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	<u>100,000</u>
Total	\$28,682,749

Costs:

At an estimated interest rate of 2% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$100,000
Interest	<u>21,880</u>
Total Debt Service	\$ 121,880

Total estimated project costs including debt service: \$121,880

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).
School Committee recommends approval (5-0).
Board of Selectmen recommends approval (5-0).

YES ____ NO ____

FIFTY-ONE: Shall the Town (1) approve the Coastal Ridge Elementary School Roof Project; and (2) appropriate a sum not to exceed \$305,000 and appropriate \$2,992 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$305,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: The shingled roof area of approximately 35,000 square feet, installed in 1995, has reached the end of its useful life. The project will replace the roof, install an ice-and water shield and add a metal roof-edge apron to aid in shedding snow. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	<u>305,000</u>
Total	\$28,887,749

Costs:

At an estimated interest rate of 2% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

Principal	\$305,000
Interest	65,690
Total Debt Service	\$370,690

Total estimated project costs including debt service: \$370,690

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).
School Committee recommends approval (5-0).
Board of Selectmen recommends approval (5-0).

YES ____ NO ____

FIFTY-TWO: Shall the Town (1) approve School Athletic Field Upgrades; and (2) appropriate a sum not to exceed \$150,000 and appropriate \$1,388 from taxation for the first-year cost of interest and cost of debt for this project; and (3) fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$150,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen?

Statement of Fact: This project provides for upgrades to five athletic fields at three York Schools. The project includes expansion of the field hockey/lacrosse field at the York High School; irrigation improvements to the baseball and softball fields at York High School; top soil, seeding, and improvements to irrigation and drainage at York Middle School; and irrigation of the fields at Coastal Ridge Elementary School. The following financial statement reflects total projected cost.

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Bonds outstanding and unpaid	\$28,582,749
B. Bonds authorized and un-issued	0
C. Bonds to be issued if the Article is approved	150,000
Total	\$28,732,749

Costs:

At an estimated interest rate of 2% for a ten (10) year maturity, the estimated cost of the bond issue will be:

Principal	\$150,000
Interest	16,200
Total Debt Service	\$166,200

Total estimated project costs including debt service: \$166,200

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (6-1).
School Committee recommends approval (5-0).
Board of Selectmen recommends approval (5-0).

YES ____ NO ____

FIFTY-THREE: Shall the Town raise and appropriate a sum not to exceed \$44,000 for Bond Financing Costs, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The issuance of bonds carries with it legal and financial review costs of approximately \$44,000. With multiple proposed bondable projects it is not feasible to spread this cost over the various articles given that approval of all articles is not guaranteed and there would not be sufficient funds to cover these costs. If the funds are not needed they would revert to the general fund balance.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an expenditure of **\$44,000**.
A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-FOUR: Shall the Town adopt the Five (5) Year Capital Improvements Plan as proposed by the Board of Selectmen?

Statement of Fact: The Town Charter requires the Board of Selectmen to adopt a Five Year Capital Improvements Plan. A Capital Improvements item is generally defined as something costing in excess of \$10,000. Approval of this Article does not authorize any expenditure.

Board of Selectmen recommends a NO Vote (3-2).

YES ____ NO ____

FIFTY-FIVE: Shall the Town approve raising the levy limit of the Town of York municipal budget for the purpose of funding all of the preceding articles of the municipal budget approved by the voters hereunder?

Statement of Fact: The state law known as LD 1 requires an affirmative vote to allow a municipality to raise the property tax limit higher than allowed under LD 1. Under LD 1 the maximum property tax levy for the Town of York municipal budget is \$. ~~If all articles contained herein concerning the municipal budget are approved, the amount appropriated will be \$.~~ **11,307,142**
11,672,205

Board of Selectmen recommends approval (5-0).

A **YES** vote will allow the appropriation of all voter-approved articles.

A **NO** vote may result in an appropriation less than what has been approved.

YES ____ NO ____

Dated at York this 3rd day of April Two Thousand
Thirteen

BOARD OF SELECTMEN

Mary Andrews
Mary Andrews, Chairman

Scott Fiorenino
Scott Fiorenino, Vice Chairman

Edward W. Little
Edward W. Little

Kinley Gregg
Kinley Gregg

Ronald N. Nowell
Ronald N. Nowell

NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759

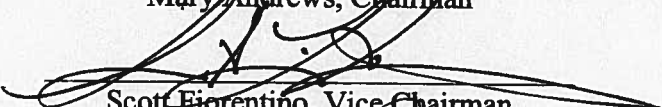
I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at 8:00 A.M. at the Budget Referendum to be held at York High School Gymnasium on:

DATE: MAY 18, 2013

Dated at York this 3rd day of April Two Thousand Thirteen




Mary Andrews, Chairman



Scott Fiorentino, Vice Chairman



Edward W. Kittle



Kinley Gregg



Ronald N. Nowell

BOARD OF SELECTMEN

Officer's Return

**TOWN OF YORK
WARRANT
BUDGET REFERENDUM
(20-A M.R.S.A, Sections 1486 and 2307)
YORK, MAINE MAY 18, 2013**

County of York, SS.

I certify that I have notified the voters of York of the above-referenced Budget Referendum by posting an attested copy of the within Warrant for same at:

York Town Hall, York, Maine

York Police Building, York Beach, Maine

York Harbor Post Office, York Harbor, Maine

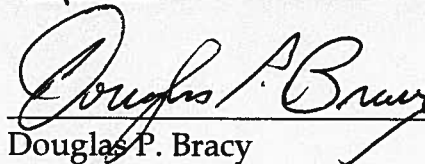
York Beach Post Office, York Beach, Maine

York Village Post Office, York, Maine

Cape Neddick Post Office, Cape Neddick, Maine

a conspicuous public place within York on April 23, 2013 which is at least seven days next prior to the Budget Referendum.

Dated at York this 23rd day of April Two Thousand Thirteen.



Douglas P. Bracy
Constable

TOWN OF YORK
SPECIAL GENERAL REFERENDUM WARRANT
ARTICLE TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE NOVEMBER 5, 2013

TO: Douglas Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **York High School Robert E. Butler Gymnasium in said Town on Tuesday, the 5th day of November, 2013** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the afternoon, then and there to act on Articles 1, said Article being set out below to wit:

ONE: To elect the following:

One (1) Member Budget Committee – Term Expiring May 2015

Dated at York this _____ day of _____ Two Thousand Thirteen

BOARD OF SELECTMEN

Ronald Nowell, Chairman

Kinley Gregg, Vice Chairman

Mary Andrews

Torbert Macdonald

Scott Fiorentino

NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759

I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at **8:00AM** at the Special General Referendum to be held at York High School Gymnasium on:

DATE: November 5, 2013

Dated at York this ____ day of _____ Two Thousand Thirteen

Ronald Nowell, Chairman

Kinley Gregg, Vice-Chairman

Mary Andrews

Scott Fiorentino

Torbert Macdonald

BOARD OF SELECTMEN

TOWN OF YORK
GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE GENERAL REFERENDUM
YORK, MAINE NOVEMBER 5, 2013

TO: Douglas Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **York High School Robert E. Butler Gymnasium in said Town on Tuesday, the 5th day of November, 2013** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the afternoon, then and there to act on Articles 1 through 10, said Articles being set out below to wit:

ONE: The Town hereby ordains amendment of the **Firearms Safety Ordinance** to establish new no-discharge zones on and around Lake Carolyn and Phillips Pond, and to adopt written descriptions of each zone.

Statement of Fact: The purpose of this amendment is primarily to establish zones on and around Lake Carolyn and Phillips Pond because these areas are too close to roads and houses to safely allow firearms discharge. Secondly, the maps showing the various discharge zones are supplemented with written descriptions in the text of the Ordinance to help people interpret the maps.

Board of Selectmen recommends approval (5-0)

YES ____ NO ____

TWO: The Town hereby ordains amendment of the **Street Opening and Culvert Ordinance** to allow certain utility work adjacent to streets to occur without a permit, and to alter the financial responsibilities and physical standards for paving after excavations into Town streets, specifically amending: Section 2, Applicability; and Section 5, Street Openings.

Statement of Fact: The purpose of this amendment is to alter the street opening procedures and standards to better facilitate coordination between the Department of Public Works and the various water and sewer utility districts which serve York.

Board of Selectmen recommends approval (5-0)

YES ____ NO ____

THREE: The Town hereby ordains amendment to the **Zoning Ordinance**, specifically amending: Article Seven, Special Provisions.

Statement of Fact: The purpose of this amendment is to amend the cluster subdivision standards currently in place in Article Seven, Special Provisions. The amendments include changes to the review process, a requirement for a yield plan to graphically depict a conventional subdivision layout for comparison to the cluster subdivision proposal, inclusion of feedback from the Conservation Commission early in the process, changes to easement/open space holder requirements, and a mandatory conceptual phase that includes a site visit to the property and allows for early Planning Board input into the overall design. This amendment is specifically consistent with the Comprehensive Plan and is not expected to have a significant impact on the cost of Town administration.

Board of Selectmen recommends approval (5-0)

Planning Board recommends approval (3-0)

YES ____ NO ____

FOUR: The Town hereby ordains amendment to the **Zoning Ordinance**, specifically amending: Article Fourteen, Conversion of Seasonal Dwellings.

Statement of Fact: The purpose of this amendment is to amend the seasonal dwelling conversion standards. Current standards may encourage property owners to tear down their seasonal dwelling and build a new year-round residential structure rather than maintaining existing structures. The proposed amendment seeks to remove any incentive to tear down existing structures, and it is not anticipated that it will create any more year-round dwellings than are currently allowed to be built. It also adds a density standard for lots with more than one seasonal dwelling seeking to convert to year round dwellings. This amendment is generally consistent with the Comprehensive Plan and is not expected to have a significant impact on the cost of Town administration.

Board of Selectmen recommends approval (4-1)

Planning Board recommends approval (3-0)

YES ____ NO ____

FIVE: The Town hereby ordains amendment to the **Zoning Ordinance** to clarify on-premise sign standards, specifically amending: Article Sixteen, Sign Standards.

Statement of Fact: The purpose of this amendment is to clarify that on-site business signs shall be placed on the property of the business being advertised. This is stated clearly in the purpose statement of the article, but could use clarification elsewhere. This amendment is generally consistent with the Comprehensive Plan, and is not expected to have a significant impact on the cost of Town administration.

Board of Selectmen recommends approval (3-2)
Planning Board recommends approval (3-0)

YES ____ NO ____

SIX: The Town hereby ordains amendment to the **Zoning Ordinance**, specifically amending: Article Three, Establishment of Zoning Districts, and the accompanying zoning overlay map.

Statement of Fact: This amendment proposes to add a new property to the Farm Enterprise Overlay District. The only change to the text of the Zoning Ordinance is the reference date on the accompanying map depicting the properties in the overlay zone. A new zoning map with updated parcels is proposed, as well. No changes to the Farm Overlay standards are proposed. This amendment is specifically consistent with Comprehensive Plan Town Goal 3.1: To promote a sound economic base and economic development that is consistent with York's small town coastal character, Town Goal 8.1: Encourage continued use of suitable lands for agriculture and forestry, and Future Land Use Area #16, To safeguard the State's agricultural and forest resources from development which threatens those resources. It is expected to have no fiscal impact on Town administration.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (3-0)

YES ____ NO ____

SEVEN: The Town hereby ordains amendment to the Inventory & Analysis Section and the Policy Section of the **Comprehensive Plan** to provide more detailed information about anticipated sea level rise, and to establish policies related to this issue.

Statement of Fact: This amendment provides new information and a policy framework for the Town to begin addressing sea level rise. There are 4 parts to this amendment. First, the Introduction Chapter is amended to list the new report about sea level rise. Second, the Natural Resources Chapter is amended to remove the existing statements about sea level rise and beach erosion. Third, the new "Adaptation to Sea Level Rise Chapter" is adopted. And Fourth, new policies are inserted into the Policy Section of the Plan.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (4-0)

YES ____ NO ____

EIGHT: The Town hereby ordains amendment to the Policy Section of the **Comprehensive Plan** to establish new policies about compliance with the Clean Water Act's Municipal Separate Storm Sewer System (MS4) mandates?

Statement of Fact: This amendment establishes new policies about the Clean Water Act's Municipal Separate Storm Sewer System (MS4) mandates which apply in York as of July 1, 2013.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (4-0)

YES ____ NO ____

NINE: The Town hereby ordains amendment to the Policy Section of the **Comprehensive Plan**, specifically amending: Section Two, Town Goal 2.4: Provide a safe, efficient and well-maintained comprehensive transportation system including roads, pedestrian amenities and non-motorized vehicle trails.

Statement of Fact: The purpose of this amendment is to add reference to York's membership in the Kittery Area Comprehensive Transportation System (KACTS). This amendment identifies KACTS as an important organization for transportation planning and funding in York.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (4-0)

YES ____ NO ____

TEN: Shall the Town vote to authorize the Selectmen to negotiate and enter into an agreement, if feasible, to lease a portion of town-owned land on Bog Road to the Friends of Greater York Recreational Complex for the purpose of allowing construction of a recreational complex including indoor swimming, fitness and multi-purpose gymnasium facilities?

Statement of Fact: The Board of Selectmen received a petition from the **Friends of Greater York Recreational Complex** requesting that their proposal be presented to the voters. If approved by the voters, the Selectmen will negotiate a lease with the Friends of Greater York Recreational Complex. The negotiated agreement would allow the Friends of Greater York Recreational Complex to proceed with plans to construct the recreational complex at the Bog Road site.

Board of Selectmen recommends a NO vote (3-2)

YES ____ NO ____

Dated at York this _____ day of _____ Two Thousand Thirteen

BOARD OF SELECTMEN

Ronald Nowell, Chairman

Kinley Gregg, Vice Chairman

Mary Andrews

Torbert Macdonald

Scott Fiorentino

NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759

I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at **8:00AM** at the General Referendum to be held at York High School Gymnasium on:

DATE: November 5, 2013

Dated at York this ____ day of _____ Two Thousand Thirteen

Ronald Nowell, Chairman

Kinley Gregg, Vice-Chairman

Mary Andrews

Scott Fiorentino

Torbert Macdonald

BOARD OF SELECTMEN