

South Berwick, Maine

1814-2014:
Celebrating 200 years



2014 Annual Report

BICENTENNIAL ANNIVERSARY!



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of America

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Senate

SOUTH BERWICK 200TH ANNIVERSARY

Ms. COLLINS. Mr. President. I rise today to commemorate the 200th anniversary of the Town of South Berwick, Maine. South Berwick holds a very special place in our State's history, and one that exemplifies the determination and resiliency of Maine people.

While this landmark anniversary marks South Berwick's incorporation, the year 1814 was but one milestone in a long journey of progress. It is a journey that began thousands of years earlier with Native American villages on the banks of the Piscataqua and Salmon Falls rivers. In 1631, barely a decade after the Pilgrims landed at Plymouth Rock, Ambrose Gibbens established a settlement at the falls and built the first sawmill in North America. A manufacturing heritage of textile mills and iron works that developed in the 18th century continues today. The skills and work ethic of the people of South Berwick contribute greatly to the cutting-edge industries in the region, from biotechnology to aerospace and defense.

Industry is only part of South Berwick's story. In 1791, the citizens of the region recognized the importance of education and established Berwick Academy with a charter signed by Massachusetts Governor John Hancock. Located in South Berwick, the Academy is the oldest educational institution in Maine and now, as a private school, remains true to its founding purpose of promoting "virtue and useful

knowledge among the rising generation." In addition, the people of South Berwick remain true to the vision of their forebears by supporting an outstanding public school system.

During the Revolutionary War, the growing community provided two full companies to fight for America's independence, more than many towns of greater size. The courage and character demonstrated by the townspeople in standing for liberty echo throughout South Berwick's history. In the years before the Civil War, the many churches in the community were powerful voices for the abolition of slavery. During that terrible conflict, more than 294 of South Berwick's young men, including 46 Berwick Academy students fought, and many died, so that all might live in freedom. The town's honor roll of current military personnel demonstrates an ongoing commitment to our nation's founding principles.

This anniversary is not just about something that is measured in calendar years. It is about human accomplishment. We celebrate the people who, through the centuries, have pulled together, cared for one another, and built a great community that is a wonderful place to live, work, and raise families. Thanks to those who came before, South Berwick has a wonderful history. Thanks to those who are there today, it has a bright future.

*Congratulations to an outstanding
community!*
Senator Susan Collins

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Cover photos: Main Street (upper left), Frost Store on Portland Street (upper right), Old Town Hall (bottom)
(Courtesy of Old Berwick Historical Society)

In Memory

Robert J. Parent

Traffic Officer

Member of South Berwick Rescue Squad

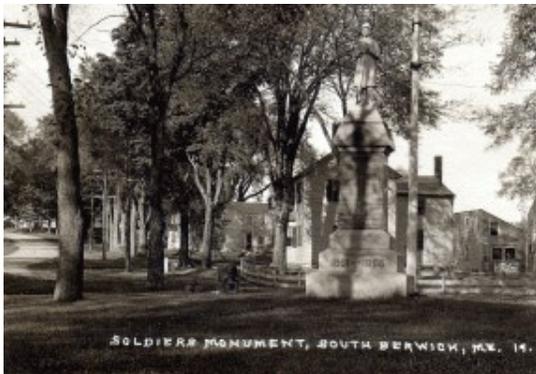
Ronald C. Wolcott

Former South Berwick Code Enforcement Officer

Cub Scout and Little League Volunteer



South Berwick: Then and Now



In 1898, the Town approved the Soldiers' Monument to be placed on the site, and annual Memorial Day gatherings recalled the sacrifices of the Civil War. For over 100 years the monument has been the scene of tributes to South Berwick veterans of all wars.



Today, a great deal of the South Berwick village remains. Homes and businesses from the 18th, 19th and early 20th century still line these historic village streets.

(Photos courtesy of Old Berwick Historical Society)

Officials

Elected Town Officials

Town Council, Board of Assessors,
Vaughan Fund Trustees &
Overseers of the Poor

John C. Kareckas, Chairman 2016

Jean Demetracopoulos, 2015

Russell H. Abell, 2016

Laura Leber, 2017

John James, 2017

Appointed Town Officials

Town Manager, Tax Collector,
Treasurer & Road Commissioner

Perry A. Ellsworth

Town Clerk.....Barbara M. Bennett
Deputy Tax Collector & Personnel AdministratorBeverly Hasty
Accountant & Deputy Treasurer.....Fern Houliares
Planning Coordinator..... Joseph Rousselle
Code Officer, Plumbing Inspector & Health Officer..... Joseph Rousselle
Assessing Agent..... Craig Skelton
Public Works Director Jon St. Pierre
EMA Director Blain Cote
Police Chief & Constable.....Dana P. Lajoie
Animal Control Officer.....Harvey Barr
Fire Chief & Fire Warden..... George E. Gorman
Recreation Director.....Sharon R. Brassard
Library Director Karen McCarthy Eger
General Assistance Administrator.....Kathryn M. Pridham

Town Attorney

Bernstein, Shur

Town Manager Emeritus

Richard B. Brown

*We regret to report that Richard B. Brown, South Berwick Town Manager Emeritus,
passed away on April 11, 2015.*

Boards & Committees

BOARD OF ASSESSMENT REVIEW

Richard Currier, Chairman, 2015
Nora Irvine, 2015
David Stansfield, 2016
John Stirling, 2016
Smilie G. Rogers, Esq., 2017
Brian Kunkel, Alternate, 2016
Meets as needed at Town Hall

BOARD OF DIRECTORS, SAD #35

Dr. Mary Nash, Superintendent
Martha Leathe, Chair, 2015
Keri Tice, Vice Chair, 2016
Fred Wildnauer, 2015
Joe Long, 2016
Susan Berman, 2017
Paul Stanley, 2017
*Meets 1st & 3rd Wednesday of the month
at Marshwood High School*

BUILDING COMMITTEE

Thomas Harmon, Chairman, 2015
Bradford Christo, 2016
Mark Gagnon, 2017
David Stansfield, 2016
Fred Wildnauer, 2015
Meets as needed at Town Hall

CONSERVATION COMMISSION

Patricia Robinson, Chairman, 2015
Stephen Bayse, 2015
Marilyn Ladner, 2016
Greg Tuano, 2017
Veronica Salyer, 2017
Meets 4th Wednesday of the month at Town Hall

HISTORIC DISTRICT COMMISSION

B. Dan Boyle, Chairman, 2016
Richard Coughlin, 2015
Virginia Jennings, 2016
George Muller, 2017
Mary Vaughn, 2015
Meets 1st Monday of the month at Town Hall

LIBRARY ADVISORY BOARD

Elaine Pridham, Chairman, 2017
Tim Benoit, 2016
Peter Howell, 2016
Albert Whitaker, Jr., 2017
David Gagnon, 2015
Meets 3rd Tuesday of the month at the Library

PLANNING BOARD

John Stirling, Chairman, 2016
William Straub, 2017
Terrence Parker, 2015
Warren Spencer, 2015
Paul Steinhauer, 2016
Manley Gove, Sr., Alternate, 2016
Meets 1st & 3rd Wednesday of the month at Town Hall

RECREATION COMMITTEE

Jeff Hoerth, 2015
Heather Holland, 2015
Nicole Drake, 2016
Meets 3rd Tuesday of the month at Community Center

TOWN COUNCIL

Meets 2nd & 4th Tuesday of the month at Town Hall

ZONING BOARD OF APPEALS

Peter Grace, Chairman, 2017
Francis Jillson, 2016
Smilie G. Rogers, Esq., 2016
John Klossner, 2017
Mark W. Lawrence, Esq., 2015
Meets as needed at Town Hall

Committee membership as of 3/31/15

We are grateful for the time and effort offered by the members of our boards and committees.

Their efforts improve the lives of everyone who lives in our great community.

Town Manager

To the Citizens of South Berwick:

Once again I have the pleasure of presenting you with the annual reports of various offices and departments that have provided services to the Town of South Berwick during 2014.

The spirit of open communication and transparency continues to flourish both within our operations and from those of you that call South Berwick your home. It is refreshing to hear the positive feedback that I have received this past year in support of one of the best teams that I have ever worked with. Keep those comments coming as I pass every one of them on to the employees involved.

Our collaboration efforts hit yet another high this year as the Public Works Departments from Eliot and South Berwick worked together to replace the Shorey's Brook Bridge on Oldfields Road. Not only was their estimate much lower than that of contractors, they were able to achieve an additional \$30,000 of savings by working together. We need to continue these collaborative projects in any way possible.

This summer MDOT, Town Councilors, School Board members, and Eliot Selectmen met on a regular basis to focus on improving Rt. 236 in front of the Great Works School. Route 236 has long been a hazardous area for drivers at the intersections with Academy Street and Vine Street. After joint meetings a plan that fit everyone's needs and met safety standards was developed and is funded for construction in 2015/2016. There may be some traffic disruption for a period of time during the construction project but in the end the result will be improved traffic flow and a decreased accident rate.

We finalized the sale of land to AVESTA Housing at the Young Street lot and the construction of a 28 unit senior housing project has started. This project will be completed next fall and people over the age of 55 who meet specific income requirements will be eligible to live there. This project will add property taxes to our revenue stream as well as help to provide affordable housing for seniors.

I have been here long enough now to know many of you. I enjoy you stopping by to share your ideas with me. My office door remains open to anyone who wants to share positive thoughts, discuss opportunities for change, or even vent out some frustration. We need to continuously review the way we do business. Change always comes hard but we offer you a chance to help us through the process.

Please take a moment to thank ALL the employees who work daily to provide the best services possible. I could not be a successful Manager without their help, nor could I if I was not working with a dedicated Town Council and the engagement of people of South Berwick.

Respectfully submitted,

Perry A. Ellsworth
Town Manager

Town Council

Greetings Citizens of South Berwick,

The Town Council is pleased to make this report and summary of our work in the past year. Our thanks and best wishes go out to Councilors Gerald W. MacPherson and David H. Webster for their many years of service to South Berwick, its Council and Community-at-Large. While it is hard to replace over 30 years of institutional knowledge, we continue our tradition of serving our community and we welcome two new members. Thanks to Laura Leber and John James for stepping up, putting in the hours and doing their best to make our town a nice place to live.

We are supported by the Town Manager and a dedicated and creative town staff, and we continue to move ahead on many fronts. South Berwick serves as a State and Regional example of town-to-town collaboration:

Berwick: Code Enforcement, Dispatch, Inter-municipal Police Patrols
North Berwick: Assessing, Solid Waste Transfer
Eliot: Oldfields Road Bridge over Shorey's Brook
RSU 35/Eliot: Shared Fuel Oil Purchase
Rollinsford/York Ambulance: Emergency Response
Tri-County Association: Regional Solid Waste Disposal

The AVESTA, 28 unit senior housing project continues to move ahead at the Young Street Property. This project combined with the overall Library Site and Building renovation was a major reason why the Maine Town, City and County Managers Association awarded Perry Ellsworth the 2014 Leadership Award. Congratulations to Perry and thanks for his example, hard work and creativity working through our management, budget and project challenges.

This year we struggled with continued reductions in State funding in regards to Municipal Revenue Sharing, Local Road Assistance, General Assistance, and Pensions. These revenue challenges, both on the Town and School sides, will continue in the future. If un-abated, State revenue shortfalls promise to have dramatic impacts on our local property taxes. The bottom line is that our state government sees less and less obligation toward local property tax relief and believes that our Town doesn't need or deserve our share of the 5% set aside of sales and income taxes into the Local Government Fund as required by statute. All of our voices need to be heard on this important issue.

We continue to mark South Berwick's 200th anniversary as a separate town. Back in 1814 we were the South Parish of Berwick, which prior to partition, included all three Berwicks.

Happy 200th, South Berwick!

Respectfully submitted,

South Berwick Town Council
John C. Kareckas, Chair

*The Town Council meets on the 2nd and 4th Tuesday of each month in Chambers on the 2nd floor of Town Hall.
All residents are encouraged to attend our meetings and offer input.*

*Council and Planning Board meetings may now be viewed on the web at: www.townhallstreams.org.
Minutes are posted on the Town's website: www.southberwickmaine.org.*

Town Clerk

I am happy to report the following statistics for transactions processed in the Clerk's Office for the calendar year 2014:

6458	Motor vehicle transactions	322	Resident & Nonresident hunting/fishing licenses
133	ATV registrations	8	Liquor licenses processed
231	Boat registrations	59	Marriage licenses issued
57	Snowmobile registrations	340	Certified copies of vital records
917	Dog licenses issued	3	Non-certified copies of vital records
3	Kennel licenses		

In addition to the motor vehicle transactions processed in the office, staff also downloaded and converted the 1136 motor vehicle transactions processed online through the Rapid Renewal system.

Many of the services we perform in the Business Office at Town Hall are also available online through the Town's website at www.southberwickmaine.org or www.maine.gov. Maine.gov is a great resource and has information and links for everything from auto registration renewals, hunt/fish licenses, and recreational vehicle registrations to dog licensing, burn permits and new businesses.

The following vital statistics were recorded for the 2014 calendar year:

	<u>Births*</u>	<u>Marriages</u>	<u>Deaths*</u>
Occurred in Town	1	34	20
Total recorded	31	59	32

*Many of these events occur out of state and are not included in these figures. Vital records are state specific.

By State law, the Clerk/Registrar is responsible to the Secretary of State for all elections and voter registrations. As of December 31st there were 5172 registered voters in South Berwick.

Democrat	1662	
Green Independent	161	
Republican	1373	
Un-enrolled	1976	(Many people refer to this as being an independent. An un-enrolled voter has no party affiliation).

There was one open town meeting held in 2014:

May 20 th	2014/2015 Budget	All Articles passed
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There were four secret ballot elections held in 2014:

June 11 th	State Primary & Referendum	9% turnout
June 11 th	SAD #35 Budget Validation	11% turnout, passed
November 5 th	State General & Referendum	58% turnout
November 5 th	Municipal	58% turnout

Laura Leber & John James elected to Town Council

Paul Stanley elected to School Board

Respectfully submitted,

Barbara Bennett, CCM
Town Clerk

School Board

To the Citizens of South Berwick;

Greetings from your school department. Each of our 5 schools is well run, productive, and engaged in excellent student work. MSAD35 is one of the top 10 proficient school districts in the state of Maine, and one of the top 8 most efficient districts as well. Our students perform extremely well at all levels. In addition, our kids do meaningful work beyond classroom academics. Here are a few highlights from our principals:

Nina D'Aran at CES reports that her students were thrilled to witness a life-sized replica of a finback whale, which enabled them to learn more about the ocean environment. They were also treated to another visit from Kathy Gunst, a South Berwick resident who has been leading the national "Chefs Move to School" program locally.

At EES, Mo Goering is very proud that her students raised over \$2,400 through the "Read Across America Service Learning" project, and donated this money to animal welfare. In addition, students in the 3rd grade improved their STEM skills (Science, Technology, Engineering and Math) this year through problem solving activities involving Legos.

At MGWS, Jerry Burnell highlights the Girls' Running Club. Jerry says that this program was about much more than simply running, the girls learned about nutrition, body image, the media, and positive self-talk. As a bonus, the MHS girls' cross-country team worked with the MGWS girls, and ran with them as they trained for a 5K race.

John Caverly is happy to report that the Student Government at MMS presented a school wide program on how to build a positive school climate. His students also organized and led an open house for the families of Rollinsford middle school students who will be joining MSAD35 next fall.

At MHS, Paul Mehlhorn reports that our HOLD kids (Hawks Outdoor Leadership Development), led by health teacher Scott Patch, engaged in a number of hikes and activities with MGWS, and will accompany the 5th graders on their annual trip to Pinkham Notch. Also, our math team won its division, our football and wrestling teams won the state championships, and our girl skiers are SMAA champs.

Once again, Tanya West directed the District Musical. The show this year was "The Railway Children," which included 130 students from grades 3-12. The combined efforts of kids, adult volunteers and staff came together in a fabulous production, complete with remarkable sets, costumes, and choreography. This musical is one of the reasons that Marshwood is unique.

Another example of outstanding Marshwood success is the Maine state title for our "We, the People" team, led by MHS Social Studies teacher Matt Sanzone. This is the 7th state win for the MHS team, comprised of 35 students who are extremely well versed in the US Constitution, Bill of Rights, and Supreme Court cases. The team will travel to Washington, DC in April to compete in the national finals.

Finally, we are looking forward to welcoming 110 Rollinsford students into all our classes and activities next fall. These students will be tuitioned to MSAD35, and after a projected addition of 9 teachers, due to our efficiencies we should realize \$400,000 in revenue. We have been planning carefully for these students for the last 3 years, and we are eager to finally have them here.

The brains and creativity responsible for directing all this excellent work belong to Dr. Mary Nash. Dr. Nash is completing her fourth year as our superintendent, and not only does she lead this district with purpose and vision, she is well respected at the county and state levels. We on the Board can say with absolute assurance that she provides innovation, stellar performance, and financial efficiency to this district.

You can find Dr. Nash and the Board at MHS at 7:00 on the 1st and 3rd Wednesdays of the month, on our website: rsu35.org, on townhallstreams.net, on facebook, and via email or phone. We are always happy to hear from you.

Respectfully submitted,

Martha Leathe
Board of Directors



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree
Member of Congress

Washington
2162 Rayburn HOB
Washington, D.C. 20515
(202) 225-6116

Portland
2 Portland Fish Pier
Portland, ME 04101
(207) 774-5019

Waterville
1 Silver Street
Waterville, ME 04901
(207) 873-5713

SUSAN M. COLLINS
MAINE

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United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

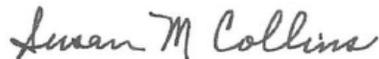
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer’s should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of South Berwick. If ever I can be of assistance to you, please contact my York County Constituent Services Center at (207) 283-1101, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town South Berwick
180 Main Street,
South Berwick, ME 03908-1508

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR
UNITED STATES SENATOR

AUGUSTA
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127th Legislature
Senate of
Maine
Senate District 35

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

Dear Friends of South Berwick,

I hope this letter finds you and your family doing well this year. It is an honor to serve as your State Senator in the Maine Legislature. I appreciate the support and confidence.

Our state has been through a lot over the past few years as we have collectively worked to recover from the global recession. While it has not always been easy, fortunately, Mainers are known for their resolve. We still face many challenges, but I stand ready to address them on your behalf at the State House. I am optimistic for our future and look forward to creating a stronger economy for the businesses and working families of Maine.

In addition to my regular duties as State Senator, I have been selected by my Democratic colleagues to serve as the Assistant Senate Leader this session. I am very grateful for this opportunity to serve in leadership and believe it will be valuable in my work for our community as well. My true focus will always remain on representing you, and it is my commitment to address each issue before the Legislature fairly, openly, and thoughtfully to make the best decision for our district and state.

As part of my effort to bring matters happening in Augusta back home to our district, I am pleased to offer an email newsletter to share information about ongoing legislative issues and useful resources. Please contact me to join.

I am always available to listen to your thoughts or concerns as the 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.

Again, thank you for the opportunity to represent you in the Legislature. I look forward to seeing you around.

Wishing you all the best!



Dawn Hill
State Senator

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Website: www.maine.gov/legis/senate*



STATE OF MAINE
HOUSE OF REPRESENTATIVES
SPEAKER'S OFFICE
AUGUSTA, MAINE 04333-0002
(207) 287-1300

MARK WESTWOOD EVES
SPEAKER OF THE HOUSE

MESSAGE TO THE CITIZENS OF SOUTH BERWICK

Dear Neighbors:

As another Legislative Session is underway, I'm reminded what an honor and a privilege it is to serve as your representative in the Maine House of Representatives. I would like to extend my sincere appreciation to all of you for your support over the years. As Speaker of the House I am continuing to work hard to ensure that your voices are heard in Augusta. I have spoken with many of you personally, at community events, on the phone or at your door and want to thank you for your input. These conversations help shape my work as Speaker and make me a better legislator.

Our greatest challenge this session will be to craft the state's biennial budget, which will guide state spending for the next two years. Maine's economic recovery continues to lag behind the rest of the country but if Democrats and Republicans work together we can get Maine headed in the right direction.

While the budget will be the main focus of the Legislature, we will continue to focus on other issues that are important to everyday Mainers. We need more good-paying jobs, Maine's comeback story depends on it. We need to make sure our seniors are able to age in place and are not forced out of their homes because of increased property taxes and exorbitant energy and healthcare costs. And we must make college more affordable for our young people.

While this year will bring many challenges, I am excited to continue to represent you in Augusta. I look forward to working with you and my colleagues to move Maine forward.

Please feel free to contact me to share your thoughts or if you need assistance with state services. I can be reached by e-mail at Mark.Eves@legislature.maine.gov or by phone at 287-1300, or at the State Capitol message line: 1-800-423-2900.

Once again, I am honored to have the opportunity to serve you in Augusta.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark W. Eves', written over a horizontal line.

Mark W. Eves
Speaker of the House



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Roberta B. Beavers

72 Woodland Hills
South Berwick, ME 03908
Residence: (207) 748-3432
Cell Phone: (603) 781-9529
Bobbi.Beavers@legislature.maine.gov

MESSAGE TO THE CITIZENS OF SOUTH BERWICK

February, 2015

Dear Neighbors:

As I enter my third term as your State Representative in Augusta, I thank the many citizens who have shared wisdom, observations, suggestions and encouragement, which have helped me make prudent choices on your behalf.

As a member of the Joint Standing Committee on Energy, Utilities and Technology, I continue to work with my colleagues as well as with the leaders and experts in the Governor's Energy Office, the Efficiency Maine Trust, the Public Utilities Commission and the Office of the Public Advocate to find ways to reduce energy consumption and costs while encouraging investment in clean, cost effective, renewable energy resources.

During the first session of the 127th Legislature, we will consider nearly 1600 bills. Many of the bills will impact York County citizens in several areas, including education, veterans, public safety, infrastructure and taxes. My bills this session include one requested by our York County Manager and several by constituents, including bills related to processes to help property taxpayers, to reduce tax expenditures, to allow commercial growth of water spinach, to pay youth referees, to allow motorcycles and bicycles to proceed through a red light and to allow patient-directed care at end-of-life.

I thank you for your trust in me and hope you will continue to contact me directly about issues of concern. You may leave me a message at 1-800-423-2900, or email me at rbbeavers@comcast.net. I welcome your input.

Sincerely,

Bobbi Beavers
State Representative

District 2 Eliot, Kittery (part) and South Berwick (part)

Printed on recycled paper

**2014
Town Department
&
Board Reports**

Code Enforcement/Plumbing

If you are planning any construction this year make sure all of the proper applications are taken out. Permits must be obtained for sheds, additions, pools, and also for any renovations done to the home, excluding new windows or siding. In addition, any and all structures constructed off site and brought to the premises need to have building permits as well.

If you are unsure of the permit rules for your project, please call the office at 384-3300 ext. 111. All construction subject to a building permit, done without one, will be charged double the permit fee as well as possible additional fines. The permit history for the past three years is listed here.

Respectfully submitted,

Joseph E. Rousselle
Code Enforcement Officer/LPI

Permit History	2014	2013	2012
Single Family Homes	10	15	18
Additions	19	22	23
Renovations	26	17	22
Out Buildings	24	29	24
Commercial	2	3	1
Swimming Pools	3	6	6
Demolitions	2	3	4
Total Fees collected:	\$41,157.00		

In addition to construction permits issued, the following Plumbing Permits were issued & fees collected in 2014.

36	Internal Plumbing	\$3,680.00
22	Subsurface Waste Water	\$5,685.00
58	Total fees collected:	\$9,365.00

Assessing

The Town of South Berwick's Assessing Agent is shared with the Town of North Berwick and the Agent is on site at each municipal office according to the following schedule: South Berwick on Monday, Thursday and Friday; North Berwick on Tuesday and Wednesday. The two towns share the cost of this position with South Berwick contributing 60% based on 3 days per week and North Berwick contributing 40% based on 2 days per week.

For 2014 the total number of real estate accounts in South Berwick was 3,233. This year the tax rate was set at \$17.70 per \$1,000 of value based on a taxable valuation of \$652,431,276. The new rate represented a 45 cent increase from the prior year to cover an increase to the school department budget. The tax commitment was \$11,548,033.58 – an increase of approximately 3.65% from the previous year.

Applications for The Maine Veteran Exemption, Homestead Exemption and Blind Exemption programs are available in the Assessor's Office or on line under Departments/Assessing at southberwickmaine.org. Additional tax related information and information on Maine current use programs such as Tree Growth, Farm and Open Space can be found under the heading "Property Tax" at: www.maine.gov/revenue/homepage.html.

The Assessing Office is staffed by Craig Skelton, Assessing Agent and Bridget Pote, Administrative Assistant.

Respectfully submitted,

The South Berwick Board of Assessors
John C. Kareckas, Chair
Jean Demetracopoulos
Russell H. Abell

Laura Leber
John James

Police, Dispatch & Animal Control

FULL TIME STAFF

Chief, Dana P. Lajoie
Lt., Christopher Burbank
Sgt., David Ruger

Patrol:

Dennis Gaffney
Jeff Upton
Philip Moore
Jerry LiBritz
Jeffrey Limbert

Dispatch:

Sandra Clark
Raelynn Moore
Wendy Morrison
Andrew Noyes

PART TIME STAFF

Patrol:

Dennis Chagnon
Rick deRochemont
Jeff Pelkey
John Willey
Peter Gagnon
Mike Joy
David Arsenault
Joshua Hartley
Brian Moffitt

Dispatch:

Nick Hamel
Tim Niehoff
Julie MacGregor
Cheri Murray
Travis Doiron
Paul Galvin
Andy Clark
Michelle Butler
Jackie Adams

Administrative

Assistant:

Rebecca Johnson

Animal Control:

Harvey Barr

Traffic Control:

Clint Schoff
Anthony Kenney
Patty Cavins-Morris
Richard Toussaint
Patsy Cheney

During my many years of service, change has created a much different way of law enforcement. We once logged every call by hand and filed a paper copy of every report. Officers' handwritten or typed reports of two to three pages have developed into a computerized record of 10 plus pages for a basic report. Every aspect of a case or complaint is electronically stored as a permanent record consisting of statements, photos, interviews, etc.

Our dispatch center continues to serve as a four person center delivering service to Berwick and South Berwick emergency responders. We recorded 20,554 calls for service, with over 75,000 phone calls answered and hundreds of walk-in public assists. These assists range from taking written statements, providing directions, to citizens in need, assisting Officers and issuing permits of all sorts. This service helps keep Officers freed up to assist with the patrol and traffic requirements of the citizens we serve.

The number of calls for service we receive continue to rise each year. Calls for service have a direct impact on proactive law enforcement. What used to be a simple investigation in the past, now requires several hours of an officer's time and less time patrolling the community.

All our staff continues to train in new tactics and operations to maintain proficiency with the communities demands. South Berwick is a safe community and one of the best places to raise children. I ask for your support, cooperation and assistance so that South Berwick can continue to have a safe and vibrant future.

Animal Control Officer Harvey Barr manages domestic animal complaints thoroughly and fairly. Please respect your neighbors and keep your pet on a leash and remember to license your canine and make sure all shots are up to date.

Our traffic control officers continue to manage the 18,000 vehicles a day travelling our downtown. It clearly is not an easy job.

I want to thank the community for your support and patience and the Council and Town Manager for making our task manageable with a responsible budget.

Respectfully submitted,

Dana P. Lajoie,
Chief of Police

Call Statistics	2014	2013
Police Calls for Service	8893	7978
Animal Complaints	361	351
Burglary	20	16
Parking Tickets Issued	77	104
Motor Vehicle Stops	2793	2473
Citations Issued	169	340
Motor Vehicle Assist	118	151
Assault	12	22
Thefts	84	94
Domestic Disturbance	55	53
Motor Vehicle Accidents	258	261

Traffic Stops	2014	2013
Portland Street	500	512
Route 236	732	590
Main Street	557	448
Agamenticus Road	135	101
Witchtrot Road	106	39
York Woods Road	229	192
Route 101	169	147
Town wide	2793	2473

Fire Department

Last year the Fire Department replaced its oldest pumper truck that was 26 years old. When this truck was purchased in 1988 the cost was \$149,000. The new truck that was purchased this year, cost \$397,000. The new truck will serve the town for the next 25 years.

Congratulations to Assistant Fire Chief Norman Chouinard who retired with over 46 years of service to the Fire Department and the citizens of South Berwick.

Joseph Rousselle has been promoted to Assistant Chief, Mark Leach has been promoted to Deputy Chief and Patrick Gorman has been promoted to Captain. Justin Baggs and Brian Roy have been promoted to Crew Chiefs and Charlie Carver and Nick Hamel were promoted to Lieutenant.

Respectfully submitted,

George Gorman
Fire Chief

The Fire Department responded to the following calls in 2014					
Vehicle Accidents	67	Mutual Aid Calls	43	Alarm Activations	48
Smoke Investigations	12	Brush/Woods Fires	15	Medical Aid	28
Building/Chimney Fires	19	Still Alarms	15	Electrical Problems	38
Fuel Leaks	11	Public Assist	5	Vehicle Fires	5
Assist Police	5	Water Leaks	9	Appliance Fires	3
Fire Permits Issued			625	Total Calls	323



South Berwick Fire Department purchased Engine #4 and Tank #3 in 2014.
(Photo courtesy of Shawn St. Hilaire)



South Berwick Fire Department got their first motorized fire truck in the 1920s.
(Photo courtesy of Old Berwick Historical Society)

Emergency Management

In 2014, the South Berwick Emergency Management Agency (EMA) had a relatively quiet year until the Thanksgiving Day Snow Storm that hit on November 26th & 27th. That storm dumped about a foot of heavy, wet snow on the area. It knocked out power for thousands of residents who had to improvise cooking their Thanksgiving dinner or postponing it a day or two.

The Emergency Operations Center (EOC) is fully functional. A “Mi-Fi” wireless internet service was purchased, it is important to have this device to provide internet service so the EOC can use Web-EOC. This is the system that all EMA EOC’s use to report to each other and MEMA during an event. The EOC serves as the center of operations during an emergency. I am planning on having an EOC activation drill to see how effective our EOC is and to evaluate its strengths and weaknesses to determine if we need to make improvements.

I am looking for volunteers that would like to be trained in CERT (Community Emergency Response Team) to help emergency management during events by setting up shelters, the EOC, helping with training programs, and to be EMA area “Captains” to report what is happening in the different areas of Town. This position will create a large network of spotters for updates to help EMA, emergency responders and determining areas of evacuations. If you are interested, please call me at 207-205-4686 and we will provide the training you need.

I would encourage all the citizens of South Berwick to establish a home survival kit that would last for up to 72 hours. You can visit <http://m.fema.gov/build-a-kit> to see what these kits should contain. Anyone who needs special assistance to get evacuated during an emergency, please visit the Emergency Management page on the Town website and complete an Emergency Assistance Survey and send the completed form to the address on the top of the form and mark it “CONFIDENTIAL”.

I will continue to establish my role as EMA Director to be that of “stage director” and get the Fire Department, Police Department, Highway Department and Rescue Squad along with the Town Manager, Town Council and other Town Employees to work and communicate together through the four phases of Emergency Management (Mitigation, Preparedness, Response and Recovery) for the citizens of South Berwick.

I would like to thank the Town Manager, Perry Ellsworth, the Department Chiefs and all of the Town Council, as well as all the Town of South Berwick employees for their continued support.

Respectfully submitted,

Blain A. Cote, CEM-ME
Director of Emergency Management

Rescue

On July 1, 2014 York Ambulance Association became the EMS provider for the Town of South Berwick. Our top priority for this transition was for it to be transparent and for the community to continue receiving the same outstanding level of service they received from South Berwick Rescue for over 40 years. We worked very closely with the South Berwick crew and town officials and believe that goal was accomplished.

We want to take this opportunity to provide some basic information about our service – and please watch for regular updates in our local newspapers and social media outlets.

As a non-profit community based service we offer annual memberships to the community. The funds raised from these memberships go toward our operating costs and help reduce charges to the town. Becoming a member gives you one of two benefits annually. If you require medically necessary emergency transport in an ambulance any balance left after insurance is waived. For any year that you do not require emergency transport your membership is tax deductible. More details on the membership program can be found on our website at www.yorkambulance.com – or you can watch for our annual membership drive direct mailer over the summer.

In 2015 we began offering a transport/wheelchair van service. This service can be scheduled directly by individuals or through your healthcare provider. If you would like more information about scheduling a van or have questions about pricing please give us a call at 207-337-3865.

For the period of 7/1/2014 through 2/28/2015 we have responded to 487 calls in South Berwick.

- 195 ALS – Advanced Life Support Calls
- 80 BLS – Basic Life Support Calls
- 212 – Treated at scene or no transport calls

We look forward to continuing the tradition of outstanding EMS service to the Town of South Berwick.

Thank You,

Mary Andrews
President, YAAI Board of Directors

Karen Tucker
Chief of Operations, YAAI



Wheelchair van service was added this year.
(Photo courtesy of York Ambulance Association)

Public Works

In 2014, the Maine Department of Transportation (MDOT) held several stakeholder and public meetings regarding proposed safety improvements to the Route 236/Academy Street/Vine Street intersection. The design is complete and the construction work is scheduled for 2015/2016. MDOT also replaced a perched culvert at Shorey Brook on Route 101 with a lower and much larger multi-plate arch culvert.

Through the Efficiency Maine grant and rebate programs the Town had the opportunity to replace lighting in Town buildings and parking lots with more energy efficient lighting. Lighting in all Town parking lots was changed to LED, delivering a bright light at drastically lower operating cost. Some building areas were changed to either LED or more efficient florescent lighting.

The Public Works Department accomplished the following road capital work in 2014:

Ogunquit Road - replace cross culverts, reclaim 3,750 lf (from Bennett Lot Road intersection east) with additional gravel and base pave.

Wichtrot Road - replace cross culverts and improve drainage, reclaim 3,925 lf (hill on Route 91 end, 1,100 lf on Emerys Bridge Road end, and sag curves) with additional gravel, and base pave. Shim remainder of road & overlay entire road.

Agamenticus Road – reclaim, base and surface pave from Powderhouse Hill 1,600 lf east, mill and resurface around the Memorial Island, mill and resurface from Willow Drive intersection to Emerys Bridge Road intersection.

Under contract to the Town, Mick Construction ran new water and sewer services across the Library parking lot to service the new senior housing building being constructed by AVESTA Housing between the Library and Central School. The entire parking lot will be rebuilt in 2015. Town staff constructed a swale south of the property to improve drainage. This work was funded by the developer.

The Towns of Eliot and South Berwick joined forces to replace the deteriorated bridge at Shorey Brook on Oldfields Road with a new 13' span x 8' rise x 34' long concrete box culvert. A joint crew consisting of staff from both Towns constructed the bridge on time and well under budget.

I want to thank the Public Works staff for their dedication and hard work, often times under adverse weather conditions. I also wish to express our appreciation for the support of the Town Manager, Town Council, and citizens of South Berwick.

Respectfully submitted,

Jon St. Pierre
Public Works Director



Photo of completed Shorey Bridge project
(Photo courtesy of Jon St. Pierre)

Library

Every day we are open here at 27 Young Street we are greeted with a steady stream of visitors coming to the library to use the Wi-Fi, find a child-friendly meeting place, check email or fill out an application on the public computers, attend a free program, check out books and movies or wait comfortably for a prescription to be ready at the pharmacy. Every sunny day the library is also generating kilowatts from the 144 new solar panels that were installed this year, keeping thousands of pounds of CO₂ from going into the atmosphere. We love working in our beautiful and efficient library.

The Library participated in the bicentennial activities by holding a number of local history programs, posting South Berwick history fun facts and hosting the South Berwick Incorporation Celebration on the date of the signing of the incorporation papers 200 years ago.

The Friends of the South Berwick Library have funded a restoration of the bell tower and it is good for another 100 years. The Friends have also furnished the library director's office, and have helped us continue to add public services like scanning, faxing, and color copying through their fundraising efforts. Thank you to all the local businesses and individuals who have joined with us to support these projects.

We stepped up our free library program offerings this year with the help of a volunteer program committee and individuals in the community who come to us with programs they would like us to host. Your involvement is most welcome and if we can find the resources and time to schedule a program, we will try our best to bring it to the community.

Our first efforts at teen programming have resulted in three successful open mic programs and the Young Street Studio Project for 13-18 year olds, who are working to create art to decorate the library youth areas.

Respectfully submitted,

Karen McCarthy Eger
Library Director

Elaine Pridham
Chair, Library Advisory Board

Staff

Karen McCarthy Eger
Ann Marie Townsend
Jane Cowen Fletcher

Library Volunteers

Kathy Butler	Michelle Kilgour
Dana Clinton	Marilyn Ladner
Margaret Cook	Charline Parsons
Maureen Demaris	Alison & Cheryl Richardson
Leslie Devaney	Dave Stansfield
Micheal Haberkorn	Sally Hunter

Volunteers Needed

Technology Tutors
Children's Programming

Recreation

The South Berwick Recreation Department offers a variety of programs and activities for all ages. It takes the support of many volunteers, instructors, and staff members to offer the programs we are fortunate to provide for the community. We welcomed Nicole Drake as a part-time technical assistant and youth program coordinator this past year.

Winter recreation continues to be a favorite in our town. Thanks to the Vaughan Fund, the Recreation Department provides adult and youth snowshoes to our community. The ice rink got plenty of use, thanks to Jeff Hoerth and other volunteers who have done a wonderful job keeping the rink clear of snow. The very popular ski programs to Gunstock, Cranmore, and King Pine were successful again this year.

Powderhouse Hill is a popular spot for locals. With the help of Mother Nature and the purchase of a new snowmobile and groomer this year, skiers experienced some unforgettable conditions. Powderhouse Hill also welcomed many new members this season and thrives thanks to the support and dedication of many volunteers.

Holidays are always a little more fun with recreation. Families look forward to the special Valentine's Dance, Easter Egg Hunt, and the South Berwick Senior Center's Breakfast with Santa. Other popular youth programs throughout the year include Mad Science, Treetops Chorus, Granite State Zoo, Art in the Park, Tennis, and Summer Camp. Contributions from many local businesses make it possible for us to offer these programs.

We would like to thank Catalina Bakas for her 11 years of support of recreation and assistance with many special events, especially making our Pee Wee Soccer such a huge success. Many Marshwood students and alumni have "Coach Cat" to thank for starting off their athletic career.

Over 200 athletes participated in the 2014 South Berwick Strawberry 5-mile run and 2.5-mile walk. We would like to thank Village Motors for being the lead sponsor and Atlantic Mini Storage, Dick Brown TME, Great Works Chiropractic & Wellness, Mick Construction Corp, Paul T. Berry MD, P Gagnon & Sons Inc., Photographs by Katherine, South Berwick Pharmacy Seacoast Compounding Inc., Southern NH Hydroelectric, and the South Berwick Water District for co-sponsoring the event. Many local businesses also helped make this race a success and enabled us to provide camp scholarships as well as special event camp transportation. We would like to thank Katherine McDonald for her many years of service as race director. In 2015, racers will have many new perks to look forward to such as new online registration and Chronotrack Chip Timing System.

The South Berwick Senior Center celebrated its 18th anniversary in 2014. The seniors enjoy weekly luncheons with themed special events. In particular, we have appreciated our collaboration with the OBHS offering special lunch and learn presentations. A variety of activities are offered at the Senior Center and they are all listed in the monthly newsletter. Thank you to Mona Stankovich, Kera Ashline, and Emmy Goodwin for their hard work. Also, thank you to Bernie LaBonte, the Senior Advisory Council, and special volunteers for their continued support of the Senior Center.

The Recreation Department would also like to thank the commitment of the Recreation Committee (Jeff Hoerth, Nicole Drake and Heather Holland) for their continued support and dedication to providing recreation to our community. Consider joining this committee and help work toward ensuring the health and vitality of South Berwick Recreation.

Respectfully submitted,

Sharon Brassard
Recreation Director

General Assistance

General Assistance is a need based, state mandated program, administered by a designated person in each municipality in Maine. Individuals must fall under financial state maximums in order to qualify or have an emergency that they were unable to avoid, such as a flood or fire. General Assistance was created as a last resort program to help people, who cannot meet their basic needs on their own. It was never intended to be an ongoing program. People who apply and are found eligible are given requirements to meet before they can make another appointment. It may be that they have to work off the help they receive by doing work for the town, filing paperwork with the court for child support, applying for unemployment, doing job searches, applying for food stamps, WIC, TANF, Section 8, Safe Link (free cell phone), or Liheap. It may be to get some job training at the Maine Career Center or credit counseling. In any event, the help they receive has “strings attached to it”.

The first time someone comes in for an appointment, the program is explained to them and we use their basic income to complete the application. If they come back for another appointment they must bring all receipts showing where all of their income was spent. If any of their money was used to purchase anything that isn't considered a basic necessity, that amount will be used against them. For example, if someone has \$500.00 in income and they spent \$250.00 on computer repairs that would make their income \$750.00 as the state considers the \$250.00 still available to the person.

We are fortunate that we have other programs in South Berwick to help meet people's basic needs such as the Food Pantry and Keep South Berwick Warm Fuel Fund.

Without General Assistance, many people would be without power, heat or a place to live. It is a good and necessary program and probably the most accountable assistance program in the State.

I very much enjoy working with the residents as well as the employees of the Town and hopefully will continue to be your General Assistance Administrator for a few more years.

Respectfully submitted,

Kathryn M. Pridham
General Assistance Administrator



Photo of presents from 2014 Annual Giving Tree program

Conservation Commission

Mt. Agamenticus Steering Committee:

John Branagan continued to be the South Berwick representative on the Mt. Agamenticus Steering Committee.

Earth Day Road Clean-up:

We partnered with the Transfer Station, created posters, and organized townspeople in their effort to create the cleanest road in town.

Annual Well Water Testing:

We sponsored the annual well water testing program with discounted prices from Nelson Analytical Lab.

Hazardous Waste Disposal Education:

We partnered with the transfer station for the 2014 Household Hazardous Waste Day to provide additional education and communication of the event and the dangers of improper disposal of household hazardous waste.

Town Forest:

Work continued on improvements to the bridges, trails and trail markings. We greatly appreciate all the hard work done by a number of very dedicated volunteers.

Town Website & Facebook:

The Conservation Commission portion of the Town website has been updated to include links to information on invasive species and neonicotinoids. The Commission now has a Facebook site, residents can like us at: So Berwick Conservation Commission.

Great Works River Clean-up:

The Commission coordinated a day with several dedicated volunteers to canoe sections of the Great Works River and eliminate many snags and pick-up trash. This helps to improve the river health as well as adding to the pleasure for boaters.

Open Space Planning:

The Open Space Committee has remained active through the year. We continue to welcome residents who would like to volunteer their time and become involved.

Discover South Berwick - we live here!

Respectfully submitted,

South Berwick Conservation Commission

Cemetery Association

To the Residents of South Berwick,

The South Berwick Cemetery Association is a non-profit, volunteer-based organization which has been in existence for more than 200 years. The association is responsible for maintaining the Portland Street, Woodlawn and Pleasant Hill burial sites. The majority of our funding has been provided through sales of burial lots and income from investments and burial fees.

This past year we were fortunate to receive another \$5,000 in funding from the Town of South Berwick to help with the upkeep of more than 500 veterans' gravesites located within the three cemeteries maintained by the association. We also received many generous donations from past and present town residents that helped the association finish "in the black" for the first time in many years.

The association is making great strides in becoming self-sufficient and is very appreciative of the support we have received from the members of the community this past year. We are classified as a tax-exempt entity and a 501C3 non-profit. Therefore, all donations will be considered a tax deduction. Please consider making a memorial contribution in honor of a lost loved one or support an upcoming fund drive by the Cemetery Association.

Respectfully Submitted,

South Berwick Cemetery Association

Suzanne Roberge, President
Scott Brown, Superintendent
Dawn Chase, Treasurer
Robin Hilton, Secretary
Paul Hussey, Jr.
Dana Hughes



Woodlawn Cemetery
(Photo courtesy of Old Berwick Historical Society)

SoBo Central

SoBo Central celebrated its fifth anniversary in 2014 as a non-profit organization. SoBo Central was formed in 2009 to bring together citizens and groups committed to a healthy, vibrant Town. The organization provides an umbrella for groups putting on concerts, running the ski hill, nurturing our downtown, providing fuel and food for those in need and working to keep our Town environmentally, socially and economically healthy. We invite all residents and business people to join us for any and all of our events and programs.

The Keep South Berwick Families Warm Fund helps Town residents who find themselves short on funds and have an empty fuel tank. Recipients must meet the criteria set by the Social Services Department to receive 100 gallons of fuel oil, or the equivalent in another type of fuel. The fund raised money in 2014 through a successful annual soup supper in November at Spring Hill Restaurant. In 2014, the Fund granted more than \$8,000 in assistance to 25 families in need.

The South Berwick Community Food Pantry has been in operation for 11 years. The pantry receives donations of food, services, and money that allow it to meet the needs of struggling town residents. The York County Food Rescue provides generous monthly contributions of food and Hannaford's, in Dover, provides food from the deli and meat departments each week. Shaw's Supermarket has also provided generous donations of food. We benefit greatly from Central School's 100-day food drive and the USPS food drive each spring. In 2014, the pantry served 66 families per month representing 2,148 people (1,272 adults, 756 youth and 120 seniors). Pantry volunteers come from throughout the community and most are affiliated with one or more of these organizations: First Baptist Church, Free Baptist Church, Our Lady of the Angels Parish, First Parish Federated Church, Rye Bethany Church, the Bible Speaks and the South Berwick Rotary. The Food Pantry is open Thursdays from 6 pm to 7:30 pm and on the first and third Friday of the month from 10 am to 11:30 am.

Hot Summer Nights filled the air with music and stories from talented local artists. Last season was phenomenal, with great Thursday evening weather and fantastic music and friends gathering. Local teens open the shows for professional musicians, each of them giving superb performances. As always, we thank each and every one of our sponsors for making these shows possible.

The annual Home for the Holidays again brought the community downtown to celebrate the season and to support our local, independent retailers. The event has become a staple of the community's holiday celebration in early December. The Women's Holiday Art Sale, drew shoppers up to the third floor of Town Hall, while carolers brought music to the streets below. Santa greeted children and everyone enjoyed crafts and great shopping. SoBo Central's trademark scavenger hunt was back, enticing participants to all ends of Main Street.

The Friends of Powderhouse Hill continued in 2014 to offer refreshments for skiers and sledders at Powderhouse Hill during the hours that the lift was open. The hill made some use of the snow-making equipment before winter set in full force. Families continued to come out for healthy, affordable local entertainment and exercise in the fresh winter air.

Respectfully submitted,

Amy Miller
Secretary

Great Works Regional Land Trust



Your Land Trust at Work

Great Works Regional Land Trust provides conservation options for landowners in the six southern Maine towns of Eliot, South Berwick, Berwick, North Berwick, Wells and Ogunquit. A member supported, non-profit organization, Great Works' mission is to conserve the value of our area's natural, historic, agricultural, forestry, scenic and recreational resources.

Bing Hawes and his wife M. L. Hannay signed a conservation easement with Great Works to protect their 13.2-acre property which features mature trees, vernal pools, and wetlands with 1,195 feet of frontage on York Pond. Although this land is in Eliot, York Pond has been a focus area for Great Works for many years with over 561 acres protected through completion of eight different projects since 1995, with almost 350 acres located in South Berwick.

Working with the Town of South Berwick and the Parent family, Great Works was able to purchase 10 acres adjacent to an existing Great Works preserve that is located off of Route 91. This has created a 50-acre area protecting high quality vernal pools with great biodiversity. The property is frequented by Blandings and Spotted turtles, and is possibly home to the Ringed Bog Haunter dragonfly, which is found on nearby properties.

We completed an easement on Rodier Road and along the Great Works River that was donated by John Demos and his family. Although only under 5 acres, this easement protects water quality, maintains the fields for haying or farming, and provides scenic views while protecting the rural character of South Berwick.

Many thanks to Serve with Liberty volunteers who helped install signs and parking at the Kenyon Hill preserve on Ogunquit Road and the Godfrey Woods parcel on Waterside Lane.

Respectfully submitted,

Pat Robinson
Great Works Regional Land Trust
Board of Directors

Tax Collector

2013/2014 Unpaid Real Estate Taxes

Anderson, Eric & Ryan	4,783.43	Owner Unknown	186.30
Bain, Bruce	2,211.45 **	Owner Unknown	329.48
Barr, Harvey J	789.19 *	Owner Unknown	346.73
Bowden, Scott M	533.03	Owner Unknown	379.50
Brinkman, James A & Trudy S	3,581.10	Ramsdell Sand & Gravel	213.90 *
Brookes, Robert	1,074.68	Ramsdell Sand & Gravel	4,198.65 **
Charles, Rebecca C Trust	3,556.95	Randolph, James Patrick	52.55 *
Cheney, Hartley I Heirs (Eugene Cheney)	1,007.40	Richards, Michelle Roberts & Christopher D	4,567.80 *
Connors, Jennifer J	3,833.04 *	Robbins, Rhonda & Robert	2,074.01
Cormier Realty Trust (Kristen Legere Trustee)	2,948.03	Sanborn, James E	3,544.88
Dagan, Mary L & Healy, Patrick J	1,274.93 **	Smith, Forest B	1,769.85
Daniels, James	204.73 *	Stevens, Richard D & Catherine A	1,923.38
Donahue, Marie A Revocable Trust	3,957.15 **	Stevens, Richard D & Catherine A	1,031.55
Doran Trust of 2007 (Doran, John D & Michael J)	2.45 *	Stevens, Richard D & Catherine A	191.85
Downing, Charles & Bonnie	6,326.54 *	Stevens, Richard D & Catherine A	1,928.55
Duke, Shari	225.98 **	Stevens, Richard D & Catherine A	1,771.95
Dunnybrook Historical Foundation Inc	444.19 *	Tays, Wayne S & Jacquelyn B	10.88 *
Dwellely, Neal S	1,863.00	Thompson, Evan E	130.99 *
Eastbrook Timber Company	1,350.68	Walsh, Laurie A & Kurten, Stephanie F	2,530.58 *
Eastbrook Timber Company	353.63	Wells Fargo Bank (c/o Burke, David)	2,059.65 *
Eastbrook Timber Company	217.35	Weston, Keith R & Marjorie G	972.90 *
Eastbrook Timber Company	291.53	Weston, Keith R & Marjorie G	1,138.50 *
Essex, Richard L	4,384.95 *	Whicker, Vernon L & Maria I	4,388.40
Gale, Jay D & Vivienne C	7,205.33 *	White, Harold W Jr	409.78 *
Goodwin, Jeannie M	916.03 *	Will, Debbie L	2,494.35
Goulet, Patricia A	3,870.90	Wittner, Roger K & Marlene L	740.03 *
Gove, Manley C Sr	1,009.13		
Gove, Manley C	219.08	Total	\$151,175.89
Gove, Manley C Sr	662.40		
Gowen, G Edward Jr & Thomas C	1,198.01	<u>2012/2013 Unpaid Real Estate Taxes</u>	
Holton, Carl J	3,225.75	Bowden, Scott	499.04 *
JBS Properties LLC	4.35 *	Brookes, Robert	1,006.15 *
JBS Properties LLC	1.43 *	Charles, Rebecca Trust	3,330.13 *
Jennings, Maria N	530.04 *	Cheney, Hartley I (Eugene Cheney)	738.37 *
Johnson, Lila C	4,231.05 *	Cormier Realty Trust; Kristen Legere Trustee	2,760.04 *
Joy, Michael W & Liane M	4,519.50	Donahue, Marie Revocable Trust	1,852.40 *
Kamark Trust	840.08	Downing, Charles & Bonnie	3,071.92 *
Kingsley, Edwin F III & Kathleen A	2,124.64	Duke, Shari	153.36 *
Knox, Margaret J Family Trust (Frederick C Knox)	1,607.70 *	Dwellely, Neal S	1,744.20 *
Labella, Carol	3,172.28	Eastbrook Timber Company	1,264.55 *
Landry, Reo J	1,969.95	Eastbrook Timber Company	331.08 *
Lavigne, Leo R & Diane	5,447.02 **	Eastbrook Timber Company	203.49 *
Leach, Mark T	2,230.42 *	Eastbrook Timber Company	272.94 *
Mahony, George D & Michael P	3,945.08 *	Gale, Jay D & Vivienne C	4,014.30 *
Manville, Elliott H & Susan B	4,555.73	Goulet, Patricia A	3,624.06 *
McCarthy, Margaret R Heirs (James McCarthy)	2,321.85	Gove, Manley C Sr	620.16 *
Michaud, Rebecca	2,589.23	Gove, Manley C	205.11 *
Murphy, Teresa M & James R	1,540.43 **	Gove, Manley C Sr	944.78 *
Mushorn, Marjorie	1,976.85	Holton, Carl J	3,020.05 *
Myers, Kevin	1,081.58	Joy, Michael W & Liane M	2,048.96 *
Newsky, Sharon	3,577.65 **	Kamark Trust	786.51 *

Tax Collector (continued)

2012/2013 Unpaid Real Estate Taxes (Cont)

Labella, Carol	1,819.32 *
Mahony, George D & Michael P	1,846.75 *
Manville, Elliott H & Susan B	4,265.22 *
McCarthy, Margaret R Heirs	2,173.79 *
Michaud, Rebecca	2,424.12 *
Murphy, Teresa M & James R	165.14 *
Myers, Kevin	1,012.61 *
Newsky, Sharon	3,349.51 *
Owner Unknown	355.30
Owner Unknown	308.47
Owner Unknown	174.42
Owner Unknown	324.62
Ramsdell Sand & Gravel	4,530.08 *
Ramsdell Sand & Gravel	295.74 *
Sanborn, James E	3,212.90 *
Smith, Forest B	1,737.74 *
Stevens, Richard D & Catherine A	1,800.73 *
Stevens, Richard D & Catherine A	965.77 *
Stevens, Richard D & Catherine A	1,805.57 *
Stevens, Richard D & Catherine A	1,661.24 *
Walsh, Laurie A & Kurten, Stephanie F	1,184.60 *
Will, Debbie L	2,335.29 *

Total **\$70,240.53**

2011/2012 Unpaid Real Estate Taxes

Owner Unknown	341.00
Owner Unknown	296.05
Owner Unknown	167.40
Owner Unknown	311.55

Total **\$1,116.00**

2010/2011 Unpaid Real Estate Taxes

Owner Unknown	332.20
Owner Unknown	288.41
Owner Unknown	163.08
Owner Unknown	303.51

Total **\$1,087.20**

2009/2010 Unpaid Real Estate Taxes

Northern NE Telephone (Fairpoint)	4,468.80
Owner Unknown	334.40
Owner Unknown	290.32
Owner Unknown	164.16
Owner Unknown	305.52

Total **\$5,563.20**

2013/2014 Unpaid Personal Property Taxes

Abby Chic	150.08 *
Bit 'O Green Landscaping (Shaun Baker)	129.38 *
Bob's Trophies & Awards	184.58 *
Early Bird	31.05 *
Hair Force Family Salon	13.80
Pepperland Café	871.13 *
Reo's Barber Shop	27.60

Sandra's Old Fashion Ice Cream (Charles R) 101.72 *

Total **\$1,509.34**

2012/2013 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	121.13 *
Early Bird (Penny Morgan)	29.07 *
Pepperland Café	815.58 *
Stained Images Glass Studio (Katherine Adams -Gray)	21.00 *

Total **\$986.78**

2011/2012 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	116.25 *
Early Bird (Penny Morgan)	1.14 *

Total **\$117.39**

2010/2011 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	113.25 *
--	----------

Total **\$113.25**

All taxes were outstanding as of June 30, 2014

* indicates paid in full after June 30, 2014

** indicates partial payment made after June 30, 2014

Payments posted through April 3, 2015

Abatements

2013/2014 Abatements

Owner	Map/Lot	Amount	Reason
Avery Family Trust	008/040	776.25	Wrong Grade
Evans, Robert & Marla	021/009	431.25	Condition
TOTAL		\$1,207.50	

**Financial Audit Report
Year Ended
June 30, 2014**

**Smith & Associates, CPAs
Yarmouth, Maine**

**TOWN OF SOUTH BERWICK
SOUTH BERWICK, MAINE
JUNE 30, 2014**

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Smith & Associates, CPAs

A Professional Association

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REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Town Council and Manager
TOWN OF SOUTH BERWICK
South Berwick, Maine

We have audited the accompanying financial statements of the governmental activities and remaining fund information, which collectively comprise the financial statements, of the Town of South Berwick, Maine as of and for the year ended June 30, 2014, as listed in the table of contents, and the related notes to the financial statements.

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.

Auditors' 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 of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 financial statements in order to design audit procedures that are appropriate in the circumstance, 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and remaining fund information of the Town of South Berwick and the changes in financial position and cash flows, where applicable, of those activities and funds 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 Matter

The Town of South Berwick, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the financial statements.

Smith & Associates
SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
October 31, 2014

EXHIBIT I

**TOWN OF SOUTH BERWICK
STATEMENT OF NET POSITION
JUNE 30, 2014**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 5,543,604
Investments	255,802
Accounts Receivable	119,696
Taxes Receivable	5,637
Tax Liens Receivable	255,465
Capital Assets, Net of Accumulated Depreciation	<u>7,340,217</u>
Total Assets	<u>\$ 13,520,421</u>
Deferred Outflows of Resources	<u>\$ 0</u>
Liabilities	
Accounts Payable	\$ 319,281
Accrued Expenses	298,212
Non Current Liabilities:	
Payable Within One Year	263,293
Payable in More Than One Year	<u>2,272,001</u>
Total Liabilities	<u>\$ 3,152,787</u>
Deferred Inflows of Resources	<u>\$ 0</u>
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 4,804,923
<i>Restricted for:</i>	
Permanent Funds, Non-Expendable	5,500
Tax Incremental Financing	140,037
<i>Unrestricted</i>	<u>5,417,174</u>
Total Net Position	<u>\$ 10,367,634</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT III

**TOWN OF SOUTH BERWICK
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014**

	General <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and Cash Equivalents	\$ 5,099,506	\$ 444,098	\$ 5,543,604
Investments	0	255,802	255,802
Taxes Receivable	5,637	0	5,637
Tax Liens Receivable	255,465	0	255,465
Accounts Receivable	119,696	0	119,696
Due From Other Funds	<u>345,359</u>	<u>1,416,036</u>	<u>1,761,395</u>
Total Assets	\$ 5,825,663	\$ 2,115,936	\$ 7,941,599
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 5,825,663</u>	<u>\$ 2,115,936</u>	<u>\$ 7,941,599</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts Payable	\$ 319,281	\$ 0	\$ 319,281
Accrued Expenses	76,929	0	76,929
Deferred Revenues	370,669	0	370,669
Due to Other Funds	<u>1,416,036</u>	<u>345,359</u>	<u>1,761,395</u>
Total Liabilities	<u>\$ 2,182,915</u>	<u>\$ 345,359</u>	<u>\$ 2,528,274</u>
Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance			
<i>Reserved, Reported In:</i>			
<i>Nonspendable</i>			
Permanent Funds – Non-Expendable	\$ 0	\$ 5,500	\$ 5,500
<i>Restricted</i>			
Tax Incremental Financing	140,037	0	140,037
<i>Committed</i>			
Capital Projects	0	1,243,329	1,243,329
General Fund, Appropriated Surplus for FY 2014/15	450,000	0	450,000
<i>Unreserved, Reported In:</i>			
<i>Assigned</i>			
Special Revenue Funds	0	137,670	137,670
Permanent Funds, Expendable	0	384,078	384,078
General Fund, Designated	99,568	0	99,568
<i>Unassigned</i>			
General Fund	<u>2,953,143</u>	<u>0</u>	<u>2,953,143</u>
Total Fund Balance	<u>\$ 3,642,748</u>	<u>\$ 1,770,577</u>	<u>\$ 5,413,325</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 5,825,663</u>	<u>\$ 2,115,936</u>	<u>\$ 7,941,599</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT IV

**TOWN OF SOUTH BERWICK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2014**

Total Fund Balance – Total Governmental Funds \$ 5,413,325

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the governmental funds balance sheet. 7,340,217

Interest payable on long-term debt does not require current financial resources and therefore, interest payable is not reported as a liability in governmental funds balance sheet. (16,925)

Property tax revenues are reported in the governmental funds balance sheet under NCGA interpretation-3, *Revenue Recognition-Property Taxes* and intergovernmental revenues were deferred. 370,669

Long term liabilities are not due and payable in the current period and therefore, they are not reported in the governmental funds balance sheet:

Due in One Year	\$ 263,293	
Due in More Than One Year	2,272,001	
Accrued Compensated Absence Pay	<u>204,358</u>	<u>(2,739,652)</u>

Net Position of Governmental Activities \$ 10,367,634

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT V

**TOWN OF SOUTH BERWICK
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 12,272,254	\$ 0	\$ 12,272,254
Intergovernmental	834,122	4,594	838,716
Licenses, Permits and Fees	118,265	0	118,265
Charges for Services	508,298	759,345	1,267,643
Investment Income	15,089	36,062	51,151
Miscellaneous	<u>61,693</u>	<u>2,136</u>	<u>63,829</u>
Total Revenues	<u>\$ 13,809,721</u>	<u>\$ 802,137</u>	<u>\$ 14,611,858</u>
Expenditures			
<i>Current</i>			
General Government	\$ 1,554,364	\$ 95,913	\$ 1,650,277
Public Safety	1,642,693	77,840	1,720,533
Public Works and Sanitation	1,072,619	1,033,870	2,106,489
Public Health and Welfare	66,846	1,017	67,863
Culture and Recreation	182,342	155,266	337,608
Education	7,044,770	0	7,044,770
Debt Service	180,020	0	180,020
Fixed Charges	539,719	0	539,719
Tax Incremental Financing	57,562	0	57,562
<i>Capital Outlay</i>	<u>162,625</u>	<u>0</u>	<u>162,625</u>
Total Expenditures	<u>\$ 12,503,560</u>	<u>\$ 1,363,906</u>	<u>\$ 13,867,466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,306,161	\$ (561,769)	\$ 744,392
Other Financing Sources (Uses)			
Transfers In (Out)	<u>(887,000)</u>	<u>887,000</u>	<u>0</u>
Net Change in Fund Balance	\$ 419,161	\$ 325,231	\$ 744,392
Fund Balance – July 1, 2013	<u>3,223,587</u>	<u>1,445,346</u>	<u>4,668,933</u>
Fund Balance – June 30, 2014	<u>\$ 3,642,748</u>	<u>\$ 1,770,577</u>	<u>\$ 5,413,325</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VI

**TOWN OF SOUTH BERWICK
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

Net Change In Fund Balance – Total Governmental Funds \$ 744,392

**Amounts Reported for Governmental Activities in the Statement of Net
Position are Different Because:**

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 and reported as depreciation expense. This is the amount of capital assets recorded in the current period. 344,611

Depreciation expense on capital assets is reported in the government-wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (405,095)

The issuance of long-term debt (e.g. bonds, leases and accrued compensated absence pay) provides current financial resources to Governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. 266,256

Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered "available" revenues in the governmental funds. This amount is the net effect of the differences and deferred intergovernmental revenues. (170,091)

Accrued interest expense on long-term debt is reported in the government-wide Statement of Activities and Changes in Net Position, but does not require the use of current financial resources; therefore, accrued interest expense is not reported as expenditures in governmental funds. 1,265

Change In Net Position of Governmental Activities \$ 781,338

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VII

**TOWN OF SOUTH BERWICK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$12,177,975	\$12,177,975	\$12,272,254	\$ 94,279
Intergovernmental	865,097	865,097	834,122	(30,975)
Licenses, Permits and Fees	89,705	89,705	118,265	28,560
Charges for Services	505,772	505,772	508,298	2,526
Investment Income	14,000	14,000	15,089	1,089
Miscellaneous	<u>55,600</u>	<u>55,600</u>	<u>61,693</u>	<u>6,093</u>
Total Revenues	<u>\$13,708,149</u>	<u>\$13,708,149</u>	<u>\$13,809,721</u>	<u>\$ 101,572</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,737,152	\$ 1,737,152	\$ 1,554,364	\$ 182,788
Public Safety	1,666,076	1,667,076	1,642,693	24,383
Public Works and Sanitation	1,130,243	1,143,743	1,072,619	71,124
Public Health and Welfare	107,725	107,725	66,846	40,879
Culture and Recreation	186,489	186,489	182,342	4,147
Education	7,044,770	7,044,770	7,044,770	0
Debt Service	187,508	187,508	180,020	7,488
Fixed Charges	990,999	990,999	539,719	451,280
Tax Incremental Financing	57,562	57,562	57,562	0
<i>Capital Outlay</i>	<u>162,625</u>	<u>162,625</u>	<u>162,625</u>	<u>0</u>
Total Expenditures	<u>\$13,271,149</u>	<u>\$13,285,649</u>	<u>\$12,503,560</u>	<u>\$ 782,089</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ 437,000	\$ 422,500	\$ 1,306,161	\$ 883,661
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(887,000)</u>	<u>(887,000)</u>	<u>(887,000)</u>	<u>0</u>
Net Change in Fund Balance	\$ (450,000)	\$ (464,500)	\$ 419,161	\$ 883,661
Fund Balance – July 1, 2013	<u>3,223,587</u>	<u>3,223,587</u>	<u>3,223,587</u>	<u>0</u>
Fund Balance – June 30, 2014	<u>\$ 2,773,587</u>	<u>\$ 2,759,087</u>	<u>\$ 3,642,748</u>	<u>\$ 883,661</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of South Berwick, Maine was incorporated in 1814 under the laws of the State of Maine and currently operates under a Town Manager-Council Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations. Management of the Town has elected to omit the MD&A as indicated in the Independent Auditor’s Report.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of South Berwick operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of South Berwick has no component units that are not included in this report.

C. – Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizens. However, one exception is the Elizabeth Vaughn Fund where by 100% of the funds are expendable and restricted to the youth recreation. The current Trustees have directed the fund manager to preserve, at a minimum, the initial bequest of \$50,000. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of South Berwick.

The Town of South Berwick's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of South Berwick was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

G. – Cash and Investments

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

H. – Accounts Receivable

Accounts Receivable at June 30, 2014, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

I. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. – Capital Assets (Continued)

Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures and Equipment	7 – 40 Years

The Town of South Berwick has elected not to retroactively report their major general infrastructure assets.

J. – Compensated Absences

Under the terms of personnel policies and union contracts, vacation, sick leave and compensation time are granted in varying amounts according to length of service. The Town of South Berwick recognizes accumulated sick annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$204,358 at June 30, 2014.

K. – Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

L. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net assets and displayed in three components:

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

- Unrestricted net position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Statements

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board’s intent to be used for specific purposes by directive. See Note 6 for additional information about fund balances.

M. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management’s estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in checking accounts, savings accounts, certificates of deposit and U.S. government obligations (through an investment group owned by a financial institution).

Deposits

The Town’s deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town’s agent in the Town’s name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution’s trust department or agent in the Town’s name; Category 3 includes uninsured and uncollateralized deposits.

At June 30, 2014, cash and cash equivalents were entirely secured. At June 30, 2014 investments comprised of the following:

<u>Investments</u>	Market Value	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
Mutual Funds	\$ 247,210	\$ 0	\$ 247,210	\$ 0
Equity	3,196	0	3,196	0
Cash and Cash Equivalents	<u>5,396</u>	<u>5,396</u>	<u>5,396</u>	<u>0</u>
Total	\$ 255,802	\$ 5,396	\$ 255,802	\$ 0

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of South Berwick’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2013 upon which the levy for the year ended June 30, 2014, was based amounted to \$655,531,261. This assessed value was 101.33% of the 2014 State valuation of \$646,900,000.

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 \$451,788 for the year ended June 30, 2014.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

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. The following summarizes the 2013-2014 levy:

Assessed Value	\$ 655,531,261
Less: Homestead Exemption Reimbursement Value	(8,860,000)
BETE Exempt Reimbursement Value	<u>(788,650)</u>
Net Assessed Value	\$ 645,882,611
Tax Rate (Per \$1,000)	<u>17.25</u>
Commitment	\$ 11,141,475
Supplemental Taxes Assessed	<u>0</u>
	\$ 11,141,475
Less: Abatements	(1,208)
Collections	(10,987,581)
Transferred to Lien	<u>(149,926)</u>
	\$ 2,760
Receivable at Year End	<u>2,760</u>
Collection Rate	<u>98.6%</u>

Property taxes were due on September 30, 2013, and March 31, 2014, with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Maine Municipal Bond Bank (Continued)	<u>Governmental Activities (Continued)</u>
Capital Improvement Bond of 1995B, Interest Rates 5.508% to 6.208%, Annual Principal Payments of \$70,000, Maturity in 2015.	140,000
Capital Improvement Note of 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of \$27,000 – \$45,000, Maturity in 2030	615,000
Moors and Cabot Library Construction Note of 2012, Interest Rates 2% - 5%, Annual Payments of \$100,000 Maturity in 2026.	1,200,000
Kennebunk Savings 2012 Promissory Note for Police Cruiser, Interest Rate of 5%, Annual Payments of \$8,415, Maturity in 2014.	8,009
Tax Exempt Leasing Corp 2014 Capital Lease for Fire Tanker, Interest Rate 2.59%, Annual Payments of \$23,705, Maturity in 2020.	<u>130,179</u>
Total Notes, Leases and Bonds Payable	<u>\$2,535,294</u>

Transactions for the year ended June 30, 2014 are summarized as follows:

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
Governmental Activities					
General Obligation Bonds and Notes Payable	\$2,643,317	\$ 0	\$ 238,202	\$2,405,115	\$ 239,588
Capital Leases	150,000	0	19,821	130,179	23,705
Compensated Absences	<u>212,591</u>	<u>0</u>	<u>8,233</u>	<u>204,358</u>	<u>0</u>
Total Governmental Activities	<u>\$3,005,908</u>	<u>\$ 0</u>	<u>\$ 266,256</u>	<u>\$2,739,652</u>	<u>\$ 263,293</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2014, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2014/15	\$ 239,588	\$ 89,502	\$ 329,090
2015/16	232,579	80,378	312,957
2016/17	162,579	73,445	236,024
2017/18	163,579	68,327	231,906
2018/19	163,579	63,366	226,945
2019/24	830,895	220,376	1,051,271
2024/29	523,316	55,685	579,001
2029/34	<u>89,000</u>	<u>3,027</u>	<u>92,027</u>
Total	<u>\$ 2,405,115</u>	<u>\$ 654,106</u>	<u>\$ 3,059,221</u>

Capital Leases

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2014, were as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2014/15	\$ 23,705
2015/16	23,705
2016/17	23,705
2017/18	23,705
2018/19	23,705
2019/20	<u>23,705</u>
Net Minimum Payments	\$ 142,230
Less: Interest	<u>(12,051)</u>
Present Value of Minimum Payments	<u>\$ 130,179</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2014, the amount of outstanding long-term debt was equal to 0.38% of property valuation for the year then ended.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 6 – GOVERNMENTAL FUND BALANCES

For the fiscal year ended June 30, 2014, the Town complies with the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

The Town's fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of South Berwick has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

The General Fund unassigned fund balance total of \$2,953,143 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

The Town adopted a formal Fund Balance Policy on December 14, 2010. In its policy the Town recognizes the importance of maintaining an appropriate level of Undesignated Fund Balance. The Town establishes goals regarding the Undesignated Fund Balance of the General Fund for the Town. The level of fund balance that the Town strives to maintain as undesignated is an amount equal to (i) 10% of the Town's General Fund Budget *plus* (ii) an amount equal to one (1) month operating expenses from the then current operating budget. Once the Town achieves its goal of an appropriate level of Undesignated Fund Balance, any excess funds may be utilized for other municipal fiscal purposes, including, without limitation, additional capital improvement needs or tax rate stabilization or reduction purposes that will among other things, (a) reduce the need to incur long-term debt and (b) avoid creating an operating funding gap in subsequent fiscal years.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2014 follows.

Restricted

General Fund

Tax Incremental Financing	\$ <u>140,037</u>
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Committed

Capital Project Funds

Roads	\$ 483,687
Fire Equipment	184,874
Highway Equipment	179,500
Roads Local Match	123,000
Municipal Reserve	68,615
Shorey's Bridge	50,000
Recreation Fields/Facilities	49,244
Public Safety Equipment	38,145
Transfer Station	19,177
Sidewalks	10,933
Youth Center	10,764
Boat Ramp	7,298
Library Construction	7,041
Recycling	4,040
Professional Services	3,623
Library Building Reserve	<u>3,388</u>

Total	\$ <u>1,243,329</u>
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Committed

General Fund - Designated

Appropriated Surplus for FY 2014/15	\$ <u>450,000</u>
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Assigned

Special Revenue Funds

Health Reimbursement	\$ 53,738
Powderhouse Ski Hill	27,116
Benches	12,537
Recreation	9,718
Tax Incremental Financing Professional Fees	7,254
Repair/Maintenance Facility	7,212
Kitchen Fund	6,005
Library	5,387
Strawberry Festival Race	3,441
Gateway Grant	2,805
Senior Center	1,719
Congregate Meals	1,530

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Assigned (Continued)

Special Revenue Funds (Continued)

Library Furnishings	1,119
Plastic Bags	1,025
Community Garden	168
Homeland Security – Generator	84
Coastal Management – Salmon Falls	7
Police Grant	(824)
Underage Drinking Grant	<u>(2,371)</u>

Total \$ 137,670

Nonspendable and Assigned

Permanent Funds	Non- <u>Expendable</u>	<u>Expendable</u>	<u>Total</u>
Elizabeth Vaughan Fund	\$ 0	\$ 357,737	\$ 357,737
Florence Wentworth Trust	2,500	15,641	18,141
Library Trust Funds	3,000	6,364	9,364
Charitable Contributions	<u>0</u>	<u>4,336</u>	<u>4,336</u>
Total	<u>\$ 5,500</u>	<u>\$ 384,078</u>	<u>\$ 389,578</u>

Assigned

General Fund - Designated

Compensated Absences	\$ 62,026
Office Equipment	<u>37,542</u>

Total \$ 99,568

Unassigned

General Fund

Undesignated	<u>\$ 2,953,143</u>
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NOTE 7 – DEFINED PENSION PLAN

Maine Public Employees Retirement System

Certain employees of the Town participate in the Maine Public Employees Retirement System (MPERS). Employees participating in the MPERS are eligible for normal retirement upon attaining the age of sixty and early retirement after completing twenty-five or more years of creditable service; exception for police, who are eligible after twenty years of creditable service regardless of age requirements. Under the plan, pension costs to the Town are determined by the State. Under the plan, participants contribute 6.5% of compensation. The Town's contribution rate for the Regular (AC) plan is based upon an actuarial valuation and has been established at 6.5% per month for the fiscal year ended June 30, 2014. The Town's contribution rate for the Special (#1C) plan is based upon an actuarial valuation and has been established at 12.8% per month. Total wages paid for the year ended June 30, 2014 were \$2,167,588; total eligible pension plan wages were \$1,281,487 for the year ended June 30, 2014.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 7 – DEFINED PENSION PLAN (CONTINUED)

Total pension expense for the Town was:

<u>Year Ended June 30</u>	<u>Contributions</u>
2014	\$ 116,702
2013	\$ 111,876
2012	\$ 83,508

A 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.

Deferred Compensation Plan

The government offers its employees a deferred compensation plan through ICMA Retirement Corporation, Public Employees Benefit Services Corporation (PEBSCO) and the Variable Annuity Life Insurance Company (VALIC), created in accordance with Internal Revenue Code Section 457. The plans, available to all government employees, permit them to defer a portion of their salary until future years. Participation in the plans is optional.

The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the government subject only to the claims of the government's general creditors. Participants' rights under the plan are equal to those of general creditors of the government in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the government's legal counsel that the government has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The government believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by the plan's trustee under several investment options. The choice of the investment options is made by the participants.

As indicated above, the Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457.

Total pension expense for the Town was:

<u>Year Ended June 30</u>	<u>Contributions</u>
2014	\$ 23,999
2013	\$ 33,963
2012	\$ 35,919

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2014, consisted of the following:

Due To	
General Fund	\$ 345,359
Non Major Governmental Funds:	
Special Revenues	140,866
Capital Projects Funds	1,243,329
Permanent Funds	<u>31,841</u>
Total	<u>\$ 1,761,395</u>
 Due From	
General Fund	\$ 1,416,036
Non Major Governmental Funds:	
Special Revenues	62,320
Capital Projects Funds	<u>283,039</u>
Total	<u>\$ 1,761,395</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2014, consisted of the following:

Transfer To	
Non Major Governmental Funds:	
Capital Projects Funds	<u>\$ 887,000</u>
 Transfer From	
General Fund	<u>\$ 887,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 9 – 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 carries commercial insurance.

There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 10 – OVERLAPPING DEBT

The Town's proportionate share of Maine School Administrative District No. 35's local debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2014, the Town's share was 51.45% (or \$914,513) of the District's outstanding local debt of \$1,777,133.

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2013, the latest York County data, the Town's share 2.24% (or \$199,360) of the County's outstanding debt of \$8,900,000.

NOTE 11 – FUND BALANCE APPROPRIATIONS

The Townspeople and Council voted appropriations of general fund balance which are reflected as the excess of budgeted expenditures over budgeted revenues as per Exhibit VII.

These appropriations were for the following purposes:

Roads	\$ 280,000
Capital Improvements	120,000
Shorey's Bridge	50,000
Solid Waste	7,000
Town Garage	6,500
Street Lights	<u>1,000</u>
Total	<u>\$ 464,500</u>

NOTE 12 – COMMITMENTS AND CONTINGENCIES

There are various claims pending against the Town of South Berwick which arise in the normal course of the Town's activities. Several cases are currently pending which in the aggregate could have a material effect on the financial position of the Town. In the opinion of the Town Counsel, it is extremely difficult to assess the extent or probability of the Town's liability at the present time.

The Town participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not expected to be material.

Maine Energy Recovery Company

The Town of South Berwick became a participating municipality under two separate waste handling agreements signed with the Maine Energy Recovery Company, Limited Partnership (MERC), whose purpose is carrying out a solid waste disposal program. Each participating municipality is obligated to the extent provided in the agreements to deliver all of its acceptable waste to MERC and to pay a tipping fee per ton of waste. The collective term of the agreements began on July 1, 2004 and expires on June 30, 2025.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Subsequently, Maine Energy Recovery Company was dissolved and a new waste handling agreement between the Town and Pine Tree Waste and Casella Waste Systems was signed. The term of the agreement is from January 1, 2013 through June 30, 2025. For 2014 the base tipping fee is \$71.50 per ton. For 2015, the rate per ton is \$72.50. Thereafter the net tipping fee shall be increased by \$1 upon each anniversary.

Route 4 Maintenance Building

The Town of South Berwick entered into an agreement on July 28, 2006, to lease a building designed as the Route 4 Maintenance Building. The terms of the lease began on July 1, 2006, and has been extended thru June 30, 2016, with annual rent payable in two installments of \$15,000 on July 1 and January 1 of each rental year. The Town has entered into a sublease agreement under the same terms and conditions indicated above except that the Town receives annual rent payable in two installments of \$16,000 on July 1 and January 1 of each rental year.

Efficiency Maine Pass Through (Phase II)

During the 2011/2012 fiscal year, the Town of South Berwick acted as the fiscal agent for the Energy Efficiency Community Block Grant program which authorized the Seacoast Energy Initiative to establish a revolving loan fund to finance home weatherization projects in Eliot, Kittery, North Berwick, Ogunquit, South Berwick and York. The total allotment of \$500,000 was expended.

In May 2014 the program was terminated and an amendment to the original grant was signed. All funds held by the prior grant administrator (Goggin Company) were to be paid to the Town to pay for qualifying energy efficiency improvement projects in the original communities. The outstanding loan portfolio was sold to Efficiency Maine.

The Town received \$369,807 and to date has funded solar panels in York and South Berwick, electrical upgrades in Eliot and Ogunquit, and furnace replacements in Kittery. Funds will be paid to Southern Maine Regional Planning and the Town for project oversight. Additional electrical work in South Berwick is planned with any remaining funds.

All projects must be completed by November 30, 2014.

NOTE 13 – TAX INCREMENT FINANCING

The Town has designated a TIF (Tax Increment Financing) District on Punkin Town Road and the Central Maine Power Corridor. Taxes assessed and collected on these properties are set aside to be used for specific development projects approved by the State. To date, no specific projects are planned and no Credit Enhancement Agreements exist.

The balance at June 30, 2014 amounted to \$140,037. At that date, no pending Credit Enhancement Agreements existed. In addition, the Town has not created the Downtown TIF that was previously discussed.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 14 - SUBSEQUENT EVENTS

Avesta Housing Development

A purchase and sale agreement was entered on October 16, 2012 between the Town of South Berwick and Avesta Housing Development Corporation (Avesta) concerning the sale and lease of a certain real estate of 27 Young Street in South Berwick. Avesta plans to construct 28 one and two bedroom units of congregate housing along with a parking area for the benefit of the public. Avesta shall construct improvements with the construction of the Project. As the Project progresses, the Town has agreed to pay up to \$200,000 of the invoices for construction improvements. Avesta will reimburse the Town \$50,000 upon completion of the Project. The parking lot lease will be a separate 99-year lease for 28 parking spaces on the Town's real estate that is adjacent to the premises being sold to Avesta. The closing of this transaction was originally scheduled to take place on or before August 31, 2014 for an agreed upon sum of \$286,000. Avesta applied to Maine State Housing for special financing for the project and after a previous rejection, has been approved for financing. Although the closing date has been extended to August 31, 2015, the transaction is expected to close by year end.

Great Works Regional Land Trust

A purchase and sale agreement was entered on September 24, 2013 between the Town of South Berwick and the Great Works Regional Land Trust concerning the sale of 3 parcels of land off York Woods Road. A deposit of \$500 was made and was scheduled to close by December 15, 2013. Extensions to January 15, 2014 and March 1, 2014 were granted. Due to boundary and ownership disputes, the transaction did not close. A new purchase and sales agreement for only 2 properties was signed on March 26, 2014 with a scheduled closing of May 16, 2014. This was then extended to July 15, 2014. The actual closing occurred on July 11, 2014. Proceeds paid to the Town totaled \$6,351.

NOTE 15 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

All governments with periods beginning after December 15, 2011 were required to implement the following statements:

GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.

GASB 63 and GASB 65 amend GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 15 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES (CONTINUED)

GASB 65 clarifies which financial statement items should continue to be presented as assets and liabilities and which should be reclassified as deferred outflows and deferred inflows, and which items should be treated as current period expenditures (outflows) or current period inflows.

The term “Net Assets” has been replaced with the term “Net Position” on the face of the statements. For governmental, proprietary and fiduciary statements, the residual amount remaining after the effects of assets plus deferred outflows less liabilities and deferred inflows has been referred as Net Position rather than Net assets, Proprietary, or Fiduciary Fund Balance or equity.

The previously component of net assets title “Net Assets Invested in Capital Net of Related Debt” is now named “Net Investment in Capital Assets.” It also changed the calculation of that amount to include the effects of deferred outflows and inflows related to the acquisition, construction or improvements of those related capital assets. Lastly, it removes the portion of debt or deferred inflows related to unspent proceeds of those capital related financing transactions from the calculation of Net Investment in Capital Assets.

There are no deferred outflows or inflows of resources listed at June 30, 2014 for the Town of South Berwick.

NOTE 16 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of South Berwick utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Town Council and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2014, the Town’s expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2014, Note #6 shows the following two individual funds held a deficit balance:

Police Grant	\$	(824)
Underage Drinking Grant	\$	(2,371)

The Town expects that certain revenues received in the fiscal year 2014/15 will fund these deficits.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

NOTE 17 – DATE OF MANAGEMENT’S REVIEW

Management has evaluated subsequent events through October 31, 2014, the date on which the financial statements were available to be issued.

**Fiscal Year 2016
Town Warrant**

**Town Meeting
Tuesday, May 19, 2015
Check-in: 6:00 p.m.
Meeting Begins: 6:30 p.m.**

**Richard P. Gagnon
Assembly Hall
Town Hall**

TOWN OF SOUTH BERWICK
WARRANT
2015/2016

State of Maine

County of York, ss.

TO: Joseph Rousselle, a Resident of South Berwick in the County of York, State of Maine.

GREETINGS:

In the name of the Town of South Berwick, you are required to notify the inhabitants of said Town, qualified to vote in Town affairs, to assemble in the R.P.Gagnon Assembly Hall at the Town Hall on Main Street in said Town on Tuesday, the 19th of May 2015, at 6:00 o'clock in the evening, then and there to act on the following articles:

ARTICLE 1. To elect a moderator to preside at said meeting. Election to take place at 6:30 p.m. Business session will be held immediately following.

ARTICLE 2. To see if the Town will authorize the Town Council to dispose of tax acquired property in any manner in which the Town Council deems to be in the best interests of the Town.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 3. To see if the Town will vote to authorize the Tax Collector to charge and collect interest at a rate of seven (7) percent per annum on all unpaid taxes not paid by the due dates, with one-half of the taxes due on September 30, 2015 and one-half due on March 31, 2016.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 4. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes not yet due or assessed. Any excess paid in over the amount finally assessed shall be repaid at zero (0) percent interest.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 5. To see if the Town will vote to authorize the Tax Collector to continue an eight (8) month payment plan known as the "Tax Club", with interest waived for all members of the Club making regular payments in accordance with the rules and regulations governing said Club.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 6. To see if the Town will vote to set the rate of interest paid on overpayment of taxes due to abatement at three (3) percent per annum as per MRSA36/506A.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 7. To see if the Town will vote to appropriate from Undesignated Fund the payment of property tax abatements (and applicable interest) granted during this fiscal year.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 8. To see if the Town will vote to raise and appropriate the following amounts for Police Services:

pages	Police Department	\$ 809,338
W-25	Animal Control	8,584
to	Dispatch Center	336,636
W-28	Total	\$1,154,558

TOWN COUNCIL RECOMMENDS:
 Raise and appropriate from general taxation
 and other revenue sources \$1,154,558

ARTICLE 9. To see if the Town will vote to raise and appropriate the following amounts for Emergency Services:

page	Fire Department	\$ 190,776
W-23	Emergency Management Services	6,044
to	Water Assessment/Fire Protection	299,735
W-25	Total	\$ 496,555

TOWN COUNCIL RECOMMENDS:
 Raise and appropriate from general taxation
 and other revenue sources \$ 496,555

ARTICLE 10. To see if the Town will vote to raise and appropriate the following amounts for Public Works:

pages	Town Hall	\$ 73,556
W-20	Community Center	73,978
to	Highway	754,766
W-22	Public Facilities	44,075
and	Town Garage	19,565
W-28	Transfer Station	291,909
through	Solid Waste Transportation	89,710
W-32	Total	\$ 1,347,559

TOWN COUNCIL RECOMMENDS:
 Raise and appropriate from general taxation
 and other revenue sources \$ 1,347,559

ARTICLE 11. To see if the Town will vote to appropriate from Undesignated Fund Balance and Department of Transportation Highway Block Grant funds and raise and appropriate from general taxation and other revenue sources the following amounts for Capital Improvements – Roads:

page	Roads	\$ 600,000
W-38	Total	\$ 600,000

TOWN COUNCIL RECOMMENDS:
 Appropriate from DOT Highway Block Grant
 and \$ 64,440
 Appropriate from Undesignated Fund Balance
 and \$ 517,775
 Raise and appropriate from general taxation
 and other revenue sources \$ 17,785

ARTICLE 12. To see if the Town will vote to raise and appropriate the following amounts for General Government:

pages	Town Council	\$ 6,050
W-14	Town Manager	148,303
through	Control/Collection	212,179
W-18	Computer	40,100
and	Administration	149,620
W-22	Tax Assessment	101,769
and	Employee Benefits	1,024,600
W-23	Street Lights	49,000
and	Compensated Absence Reserve	30,000
W-28	Total	\$ 1,761,621
and	TOWN COUNCIL RECOMMENDS:	
W-37	Raise and appropriate from general taxation and other revenue sources	\$ 1,761,621

ARTICLE 13. To see if the Town will vote to appropriate from AVESTA Land Sale (Bond Offset) and raise and appropriate from general taxation and other revenue sources the following amounts for Debt Service:

page	Community Center Debt	\$ 70,603
W-36	Young Street Debt	42,527
and	2010 CIP Debt	54,788
W-37	Library Construction Debt	142,500
	Total	\$ 310,418
	TOWN COUNCIL RECOMMENDS:	
	Appropriate from AVESTA Land Sale (Bond Offset) and Raise and appropriate from general taxation and other revenue sources	\$ 34,220 \$ 276,198

ARTICLE 14. To see if the Town will vote to raise and appropriate the following amount for the Records Department:

page	Town Clerk	\$ 67,097
W-14	Total	\$ 67,097
and	TOWN COUNCIL RECOMMENDS:	
W-15	Raise and appropriate from general taxation and other revenue sources	\$ 67,097

ARTICLE 15. To see if the Town will vote to raise and appropriate the following amounts for Code Enforcement and Health Departments:

pages	Code Enforcement	\$ 53,845
W-18	Planning	36,360
to	Historic District Commission	250
W-20	Zoning Board of Appeals	160
	Total	\$ 90,615
	TOWN COUNCIL RECOMMENDS:	
	Raise and appropriate from general taxation and other revenue sources	\$ 90,615

ARTICLE 16. To see if the Town will vote to raise and appropriate the following amounts for Public Welfare:

page	Social Services	\$ 63,971
W-35	Social/Civic Contributions	10,325
to	Emergency/Rescue Services	81,986
W-36	Total	\$ 156,282
and		
W-25	TOWN COUNCIL RECOMMENDS:	
	Raise and appropriate from general taxation	
	and other revenue sources	\$ 156,282

ARTICLE 17. To see if the Town will vote to raise and appropriate the following amounts for Recreation/Parks and Conservation:

pages	Recreation	\$ 77,459
W-32	Conservation Commission	4,845
to	Total	\$ 82,304
W-33		
	TOWN COUNCIL RECOMMENDS:	
	Raise and appropriate from general taxation	
	and other revenue sources	\$ 82,304

ARTICLE 18. To see if the Town will vote to raise and appropriate the following amount for the Library.

page	Library	\$ 127,384
W-33	Total	\$ 127,384
to		
W-35	TOWN COUNCIL RECOMMENDS:	
	Raise and appropriate from general taxation	
	and other revenue sources	\$ 127,384

ARTICLE 19. To see if the Town will vote to raise and appropriate the following amounts for Capital Improvements – Reserves:

pages	Highway Equipment	\$ 100,000
W-37	Office Equipment	16,000
to	Fire Equipment	70,000
W-38	Police Equipment	40,000
	Transfer Station	10,000
	Town Buildings Reserve	15,000
	Police Station Reserve	20,000
	Total	\$ 271,000
	TOWN COUNCIL RECOMMENDS:	
	Raise and appropriate from general taxation	
	and other revenue sources	\$ 271,000

ARTICLE 20. To see if the Town will vote to appropriate from Undesignated Fund Balance the following amount for Capital Improvements – Special Projects: Railroad Ave Parking Lot:

page	Special Projects: Railroad Ave Parking Lot	\$ 100,000
W-38	Total	\$ 100,000

TOWN COUNCIL RECOMMENDS:
 Appropriate from Undesignated Fund Balance \$ 100,000

ARTICLE 21. To see if the Town will vote to appropriate from Undesignated Fund Balance and Capital Improvements – Shorey Bridge Project the following amounts for Capital Improvements – Special Projects: Route 236/Academy St/Vine St Match

page	Special Projects: Route 236/Academy St/ Vine St Match	\$ 57,100
W-38	Total	\$ 57,100

TOWN COUNCIL RECOMMENDS:
 Appropriate from Undesignated Fund Balance: \$ 22,225
 and
 Appropriate from Capital Improvements –
 Shorey Bridge Project \$ 34,875

ARTICLE 22. To see if the Town will vote to apply the following amounts from Excise Taxes, Non-Tax General Fund Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2015/2016 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

pages	Excise Taxes	\$ 1,104,800
W-8	Non-Tax General Fund Revenues	742,935
to	State Revenue Sharing	362,380
W-10	Homestead Exemption Reimbursement	150,000
	BETE Reimbursement	12,000
	Total	\$ 2,372,115

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 23. To see if the Town will vote to increase the property tax levy limit of \$ 3,481,060 established for the Town of South Berwick by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

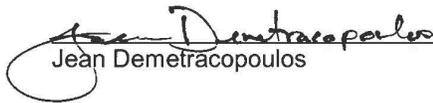
TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 24. To see if the Town will vote to adjourn the Town Meeting.

Given under our hands in the Town of South Berwick, this 21st day of April 2015 A.D.

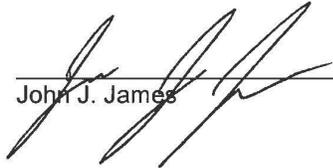


John C. Kareckas



Jean Demetracopoulos

Russell H. Abell



John J. James



Laura S. Leber

Date : 04/07/2015 - Tues
 Time : 10:57:40

TOWN OF SO. BERWICK
 REVENUE BUDGET MASTER REPORT

Acct	Revenue Name	Add'l Name	Projected Last Year	Collected Last Year	Projected Curr Year	Collected Curr Year	Projected Next Year	\$-Variance	%
R0002	VEHICLE EXCISE TAX	GENERAL GOVERNMENT	1000000.00	1103509.51	1050000.00	857762.39	1100000.00	50000.00	5
R0003	BOAT EXCISE TAX	GENERAL GOVERNMENT	5500.00	4929.10	5000.00	1065.40	4800.00	-200.00	-4
R0009	INTEREST ON TAXES	GENERAL GOVERNMENT	25000.00	23730.71	25000.00	15872.42	24000.00	-1000.00	-4
R1120	TOWN CLERK LICENSES	ADMINISTRATION	7800.00	7529.10	8000.00	6356.50	7700.00	-300.00	-4
R1130	SPECIAL AMUSEMENT PE	ADMINISTRATION	105.00	105.00	140.00	70.00	105.00	-35.00	-25
R1160	BUILDING PERMITS	CODE ENFORCEMENT	20000.00	31157.00	21000.00	28588.00	25000.00	4000.00	19
R1161	PLUMBING PERMITS	CODE ENFORCEMENT	3000.00	5722.50	4500.00	5122.50	5500.00	1000.00	22
R1162	SEPTIC FEE	CODE ENFORCEMENT	.00	.00	.00	.00	.00	.00	0
R1165	CEO SERVICES	CODE ENFORCEMENT	36000.00	42999.87	36500.00	28229.50	40000.00	3500.00	10
R1170	PLANNING REVIEW FEES	PLANNING	1000.00	2300.00	1000.00	450.00	1000.00	.00	0
R1171	SUBDIVISION FEES	PLANNING	.00	8200.00	2000.00	.00	2000.00	.00	0
R1175	ZBA VARIANCE FEE	ZONING BOARD APPEALS	.00	.00	.00	100.00	.00	.00	0
R1180	ROAD OPENING PERMITS	HIGHWAY	.00	.00	.00	.00	.00	.00	0
R1185	SPECIAL USE PERMITS	CODE ENFORCEMENT	500.00	525.00	300.00	400.00	300.00	.00	0
R1190	ROAD SIGNS	HIGHWAY	.00	450.00	.00	150.00	.00	.00	0
R1195	INSPECTION FEES	HIGHWAY	.00	.00	.00	.00	.00	.00	0
R1200	SHOREY BRIDGE PROJEC	HIGHWAY	.00	.00	.00	.00	34875.00	34875.00	0
R1230	WEAPONS PERMITS	POLICE	300.00	405.00	400.00	375.00	400.00	.00	0
R1240	ALARM PERMIT	POLICE	.00	.00	.00	.00	.00	.00	0
R1260	MASSAGE LICENSE	CODE ENFORCEMENT	.00	.00	.00	.00	.00	.00	0
R1340	SOLID WASTE LICENSE	TRANSFER STATION	1000.00	2550.00	1000.00	1750.00	2000.00	1000.00	100
R1350	JUNK YARD PERMITS	CODE ENFORCEMENT	.00	200.00	.00	200.00	200.00	200.00	0
R1500	ORDINANCE FINES	ADMINISTRATION	.00	325.00	.00	175.00	.00	.00	0
R1525	RESTITUTIONS	GENERAL GOVERNMENT	.00	4167.46	.00	.00	.00	.00	0
R1530	FRANCHISE FEES	GENERAL GOVERNMENT	40000.00	43746.80	42000.00	22056.07	43000.00	1000.00	2

Date : 04/07/2015 - Tues
 Time : 10:57:40

TOWN OF SO. BERWICK
 REVENUE BUDGET MASTER REPORT

Acct	Revenue Name	Add'l Name	Projected Last Year	Collected Last Year	Projected Curr Year	Collected Curr Year	Projected Next Year	\$-Variance	%
R1750	BOOK FINES	LIBRARY	1700.00	2171.42	1700.00	2047.46	2000.00	300.00	18
R1760	NON RESIDENT FEE (LI	LIBRARY	.00	60.00	.00	20.00	.00	.00	0
R2309	HWY BLOCK RESIDUAL	RESERVE	.00	.00	.00	.00	.00	.00	0
R2310	STATE HIGHWAY BLOCK	HIGHWAY	74436.00	70280.00	70280.00	64440.00	64440.00	-5840.00	-8
R2410	STATE PARK FEE SHARE	STATE REIMBURSEMENT	250.00	303.42	250.00	.00	250.00	.00	0
R2450	SNOWMOBILE REIMBURSE	CONSERVATION	500.00	933.42	500.00	827.50	600.00	100.00	20
R2480	VETERANS REIMBURSE	STATE REIMBURSEMENT	4500.00	6904.00	5000.00	.00	6000.00	1000.00	20
R2500	HOMESTEAD REIMBURSE	STATE REIMBURSEMENT	137000.00	152835.00	140000.00	113850.00	150000.00	10000.00	7
R2505	BETE REIMBURSEMENT	STATE REIMBURSEMENT	12500.00	13656.00	12000.00	16425.00	12000.00	.00	0
R2510	GEN'L ASSIS.REIMBURS	STATE REIMBURSEMENT	32500.00	18105.56	27500.00	10152.43	22500.00	-5000.00	-18
R2669	STATE REV RESIDUAL	RESERVE	179472.00	179472.00	141400.00	141400.63	.00	-141400.00	-100
R2670	STATE REV. SHARING	STATE REIMBURSEMENT	400000.00	379432.96	345643.00	260627.23	362380.00	16737.00	5
R2671	TREE GROWTH REIMBURS	STATE REIMBURSEMENT	7000.00	12200.00	9500.00	29.35	10000.00	500.00	5
R3120	VEHICLE REGISTRATION	GENERAL GOVERNMENT	20000.00	19769.00	20000.00	14014.00	20000.00	.00	0
R3230	ACCIDENT REPORTS	POLICE	600.00	640.00	600.00	470.00	600.00	.00	0
R3231	POLICE DETAIL	POLICE	37000.00	39099.02	37000.00	4126.78	38000.00	1000.00	3
R3232	COURT/WITNESS FEES	POLICE	600.00	326.03	500.00	25.78	300.00	-200.00	-40
R3233	DOG CONTROL	POLICE	1500.00	4357.00	1500.00	3723.00	2000.00	500.00	33
R3240	DISPATCH SERVICES	DISPATCH	175572.00	175572.00	180168.00	135126.00	183180.00	3012.00	2
R3315	SOLIDWASTE TRANSPORT	SOLID WASTE	32000.00	34548.58	33000.00	23188.84	34000.00	1000.00	3
R3320	MERC PRIVATE HAULERS	SOLID WASTE	500.00	.00	.00	.00	.00	.00	0
R3330	ASSESSING SERVICES	ASSESSING	41000.00	44962.46	42500.00	34298.03	45000.00	2500.00	6
R4120	TAX LIEN COSTS	GENERAL GOVERNMENT	6000.00	6152.31	6000.00	4149.62	6000.00	.00	0
R4220	PARKING PERMITS	POLICE	.00	.00	.00	250.00	.00	.00	0
R4230	PARKING TICKETS	POLICE	2200.00	1030.00	2000.00	1290.00	1500.00	-500.00	-25

Date : 04/07/2015 - Tues
 Time : 10:57:40

TOWN OF SO. BERWICK
 REVENUE BUDGET MASTER REPORT

Acct	Revenue Name	Add'l Name	Projected Last Year	Collected Last Year	Projected Curr Year	Collected Curr Year	Projected Next Year	\$-Variance	%
R5010	ROOM RENTAL	GENERAL GOVERNMENT	10000.00	13358.00	6500.00	6111.20	6500.00	.00	0
R6000	UNDESIGNATED FUND TR RESERVE		450000.00	450000.00	450000.00	450000.00	640000.00	190000.00	42
R6010	PROPERTY TAX RELIEF RESERVE		.00	.00	.00	.00	.00	.00	0
R6050	WENTWORTH FUND TRANS TRUST		.00	.00	.00	.00	.00	.00	0
R6330	RECYCLING SALES	TRANSFER STATION	65000.00	41407.39	45000.00	28101.26	40000.00	-5000.00	-11
R6332	DISPOSAL FEES	TRANSFER STATION	32000.00	40765.50	35000.00	26280.00	38000.00	3000.00	9
R6335	TRANSFER STATION SER	TRANSFER STATION	.00	.00	.00	.00	.00	.00	0
R6340	PAY PER BAG DISPOSAL	TRANSFER STATION	120000.00	118421.00	120000.00	88743.50	120000.00	.00	0
R6350	TOWN FOREST HARVEST	GENERAL GOVERNMENT	.00	.00	.00	.00	.00	.00	0
R7000	INVESTMENT INTEREST	GENERAL GOVERNMENT	14000.00	15089.03	14000.00	10758.32	14000.00	.00	0
R7230	GAS TAX REIMBURSE	STATE REIMBURSEMENT	.00	94.90	.00	.00	.00	.00	0
R7500	FEMA REIMBURSEMENT	GENERAL GOVT	.00	.00	.00	.00	.00	.00	0
R7550	BOND OFFSET	GENERAL GOVERNMENT	.00	.00	.00	.00	34220.00	34220.00	0
R9120	ADMIN - MISC.	ADMINISTRATION	1700.00	1290.36	1500.00	1262.25	1300.00	-200.00	-13
R9130	PROPERTY SALE	ADMINISTRATION	.00	.00	.00	.00	.00	.00	0
R9160	ORDINANCE SALES	CODE ENFORCEMENT	.00	.00	.00	.00	.00	.00	0
R9510	GEN'L ASSIST. - MISC	GENERAL ASSISTANCE	.00	.00	.00	.00	.00	.00	0
R9999	MISC		.00	.00	.00	.00	.00	.00	0
GRAND TOTALS			2999735.00	3125788.41	2945881.00	2410460.96	3145650.00	199769.00	7

Date : 04/07/2015 - Tues
 Time : 10:38:47

TOWN OF SO. BERWICK
 APPROPRIATION BUDGET MASTER REPORT
 DEPARTMENT

Sub Description	Expended Last Year 13/14	Budget Curr Year 14/15	Expended Curr Year 14/15	DEPARTMENT Requested 15/16	MANAGER Requested 15/16	Approved 15/16	\$ Variance (MAN Req)	%
Department 4110 Totals TOWN COUNCIL	4418.80	5800.00	3418.53	5950.00	6050.00	.00	250.00	4
Department 4115 Totals TOWN MANAGER	120102.26	129500.00	85559.56	148303.00	148303.00	.00	18803.00	15
Department 4118 Totals TOWN CLERK	60348.09	66151.00	51754.53	67097.00	67097.00	.00	946.00	1
Department 4120 Totals CONTROL/COLLECTION	188120.05	207375.00	149002.16	212179.00	212179.00	.00	4804.00	2
Department 4125 Totals COMPUTER	40178.05	40150.00	22942.80	40100.00	40100.00	.00	-50.00	0
Department 4130 Totals ADMINISTRATION	119485.36	148790.00	115352.11	149620.00	149620.00	.00	830.00	1
Department 4150 Totals TAX ASSESSMENT	92175.36	100607.00	73973.21	101769.00	101769.00	.00	1162.00	1
Department 4160 Totals CODE ENFORCEMENT	50604.25	54053.00	38779.85	76845.00	53845.00	.00	-208.00	0
Department 4170 Totals PLANNING	27517.29	39526.00	18600.00	36360.00	36360.00	.00	-3166.00	-8
Department 4172 Totals HISTORIC DISTRICT COMMISSION	12.15	250.00	150.00	250.00	250.00	.00	.00	0
Department 4175 Totals ZONING BOARD OF APPEALS	.00	160.00	48.30	160.00	160.00	.00	.00	0
Department 4180 Totals TOWN HALL	68735.39	75565.00	47699.60	75056.00	73556.00	.00	-2009.00	-3
Department 4185 Totals COMMUNITY CENTER	70806.30	73070.00	35867.40	72818.00	73978.00	.00	908.00	1

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Department 4190 Totals EMPLOYEE BENEFITS	766296.88	845120.00	631001.83	1038700.00	1024600.00	.00	179480.00	21
Department 4220 Totals FIRE DEPARTMENT	159886.98	175315.00	140992.17	192676.00	190776.00	.00	15461.00	9
Department 4227 Totals EMERGENCY MANAGEMENT SERVICES	5019.49	5875.00	4072.02	6044.00	6044.00	.00	169.00	3
Department 4228 Totals EMERGENCY/RESCUE SERVICES	82608.00	81986.00	61418.93	81986.00	81986.00	.00	.00	0
Department 4229 Totals WATER ASSESSMENT/FIRE PROTECT.	299734.68	299735.00	149867.34	299735.00	299735.00	.00	.00	0
Department 4230 Totals POLICE DEPARTMENT	727064.76	746779.00	563637.28	819145.00	809338.00	.00	62559.00	8
Department 4231 Totals ANIMAL CONTROL	5223.02	8430.00	5388.40	8584.00	8584.00	.00	154.00	2
Department 4240 Totals DISPATCH CENTER	319366.51	330252.00	203541.22	336636.00	336636.00	.00	6384.00	2
Department 4250 Totals STREET LIGHTS	43789.91	43000.00	32039.15	49000.00	49000.00	.00	6000.00	14
Department 4310 Totals HIGHWAY DEPARTMENT	677842.75	723640.00	552030.41	754766.00	754766.00	.00	31126.00	4
Department 4315 Totals PUBLIC FACILITIES	35334.79	42575.00	21815.33	44075.00	44075.00	.00	1500.00	4
Department 4325 Totals TOWN GARAGE	18710.22	15745.00	12410.66	16565.00	19565.00	.00	3820.00	24
Department 4330 Totals TRANSFER STATION	252131.26	287303.00	168559.85	292794.00	291909.00	.00	4606.00	2

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Department 4335 Totals SOLID WASTE TRANSPORTATION	88600.43	88521.00	49093.45	89710.00	89710.00	.00	1189.00	1
Department 4410 Totals RECREATION DEPARTMENT	68965.22	75042.00	59231.35	78659.00	77459.00	.00	2417.00	3
Department 4450 Totals CONSERVATION COMMISSION	4826.97	4845.00	1059.68	4845.00	4845.00	.00	.00	0
Department 4470 Totals LIBRARY	108549.37	123786.00	85712.66	127384.00	127384.00	.00	3598.00	3
Department 4510 Totals SOCIAL SERVICES	56323.31	80860.00	30693.09	80402.00	63971.00	.00	-16889.00	-21
Department 4530 Totals SOCIAL/CIVIC SERV.CONTRIBUTION	10523.00	10923.00	10923.00	7205.00	10325.00	.00	-598.00	-5
Department 4733 Totals COMMUNITY CENTER DEBT	79066.98	74741.00	72567.65	70603.00	70603.00	.00	-4138.00	-6
Department 4734 Totals YOUNG ST DEBT	54433.52	53255.00	42842.44	42527.00	42527.00	.00	-10728.00	-20
Department 4735 Totals 2010 CIP	46519.44	54417.00	38584.22	54788.00	54788.00	.00	371.00	1
Department 4736 Totals LIBRARY CONSTRUCTION	146625.00	144625.00	122812.50	142500.00	142500.00	.00	-2125.00	-1
Department 4850 Totals CONTINGENCY FUNDING	30000.00	30000.00	12083.50	30000.00	30000.00	.00	.00	0
Department 4855 Totals CAPITAL IMPROVEMENTS	903000.00	936000.00	837785.28	1038100.00	1028100.00	.00	92100.00	10
GRAND TOTALS	5832945.84	6223767.00	4553311.46	6693936.00	6622493.00	.00	398726.00	6

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Department 4110 TOWN COUNCIL								
1010 SALARY PAYMENT TO EACH COUNCILOR; \$200/YR	1000.00	1000.00	749.97	1000.00	1000.00	.00	.00	0
2240 ADVERTISING SPECIAL MEETINGS/PUBLIC HEARINGS AVG COST \$30 PER AD	378.35	750.00	136.85	750.00	750.00	.00	.00	0
2410 TRAVEL ALLOWANCE REIMBURSEMENT @ IRS RATE FOR TRAVEL TO MISC WORKSHOPS	.00	50.00	141.12	200.00	300.00	.00	250.00	500
2450 COMMUNITY EXPENSES TOWN APPRECIATION GIFTS OR DONATIONS (FLOWERS/EVENTS); MEETING PODCASTS (\$250/MONTH)	3018.45	3500.00	2350.59	3500.00	3500.00	.00	.00	0
2460 TRAINING MMA SEMINARS/CONVENTION;	22.00	500.00	40.00	500.00	500.00	.00	.00	0
Department 4110 Totals	4418.80	5800.00	3418.53	5950.00	6050.00	.00	250.00	4
Department 4115 TOWN MANAGER								
1000 SALARY - CONTRACT SALARY PER CONTRACT	95346.00	95000.00	71707.07	97850.00	97850.00	.00	2850.00	3
1010 SALARY EXECUTIVE ASS'T/HUMAN RESOURCES; GRADE 15; 40 HRS/WK	11828.32	.00	1641.60	45053.00	45053.00	.00	45053.00	100
1040 WAGES - PART TIME	9496.10	30000.00	10669.22	.00	.00	.00	-30000.00	-100
2240 ADVERTISING	273.65	.00	426.10	.00	.00	.00	.00	0
2410 TRAVEL ALLOWANCE LOCAL TRAVEL,WORKSHOP/MEETINGS TRAVEL FOR MGR & ASS'T; PAID AT IRS RATE	1483.11	1600.00	186.88	1800.00	1800.00	.00	200.00	13
2450 EMPLOYEE EXPENSES MMA CONVENTION, WORKSHOP EXPENSES FOR MGR & ASS'T	947.08	1500.00	423.69	2000.00	2000.00	.00	500.00	33
2460 TRAINING MMA CONVENTION & WORKSHOPS; MAINE TOWN/CITY MGRS, TAX COLL/TREAS, MISC ASS'T TRAINING	624.00	1000.00	355.00	1200.00	1200.00	.00	200.00	20
2510 DUES MAINE TOWN/CITY MGR ASSN; MAINE TAX COLL/TREAS ASSN	104.00	300.00	150.00	300.00	300.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS MISC MMA PUBLICATIONS	.00	100.00	.00	100.00	100.00	.00	.00	0
Department 4115 Totals	120102.26	129500.00	85559.56	148303.00	148303.00	.00	18803.00	15
Department 4118 TOWN CLERK								
1010 SALARY TOWN CLERK; GRADE 16; 40 HR/WK	55311.12	56753.00	43445.68	58192.00	58192.00	.00	1439.00	3

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1040 WAGES - P/T ELECTION 2 SCHEDULED ELECTIONS; 6 CLERKS(GRADE 1);188 HOURS @ \$11.28/HR 1 WARDEN(GRADE 3); 31 HRS @ \$12.79/HR	1110.07	2360.00	1520.39	2520.00	2520.00	.00	160.00	7
2075 RECORDS PRESERVATION MARRIAGE INTENTIONS/RETURNS:1946-1953 MICROFILM OF BOOK	1256.00	1775.00	3230.00	1165.00	1165.00	.00	-610.00	-34
2150 REP/MAINT:EQUIPMENT LEASE FOR 1 DS200	.00	850.00	745.00	745.00	745.00	.00	-105.00	-12
2222 ELECTION PRNTNG/PRGM STATE BALLOTS PAID BY STATE; PROGRAMMING/BALLOTS BASED ON 2 MACHINES FOR 2 ELECTIONS	1603.24	2425.00	2239.12	2520.00	2520.00	.00	95.00	4
2410 TRAVEL ALLOWANCE MILEAGE/TOLLS TO MMA CONVENTION, WORKSHOPS, CAUCUSES FOR CLERK & DEPUTY	355.82	888.00	120.08	905.00	905.00	.00	17.00	2
2450 EMPLOYEE EXPENSES LODGING/MEALS FOR MMA CONVENTION, ELECTION CONFERENCE	52.17	175.00	.00	150.00	150.00	.00	-25.00	-14
2460 TRAINING ONGOING MMA & STATE TRAINING FOR CLERK & DEPUTY; APPROX COST/CLASS \$60	188.75	325.00	110.00	325.00	325.00	.00	.00	0
2510 DUES YORK COUNTY CLERKS, MAINE TOWN/CITY CLERKS; FOR CLERK, DEPUTY & ASS'T	62.00	65.00	62.00	65.00	65.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS MAINE REGISTER	92.00	110.00	.00	110.00	110.00	.00	.00	0
3020 OFFICE SUPPLIES ELECTION, VITAL STATISTICS, VOTER CARDS, REPLACEMENT SIGNS & TRAYS FOR VOTING BOOTHS	196.54	200.00	153.80	200.00	200.00	.00	.00	0
3410 ELECTION FOOD MEALS/SNACKS FOR ELECTION WORKERS	120.38	225.00	128.46	200.00	200.00	.00	-25.00	-11
Department 4118 Totals	60348.09	66151.00	51754.53	67097.00	67097.00	.00	946.00	1
Department 4120 CONTROL/COLLECTION								
1010 SALARY - FULL TIME DEPUTY TAX COLL/PAYROLL ADMIN; GRADE 16 ACCOUNTANT/DEPUTY TREASURER; GRADE 21 BOTH POSITIONS 40 HRS/WK	129205.46	132600.00	103305.60	136616.00	136616.00	.00	4016.00	3
1040 WAGES - PART TIME DEPUTY CLERK/CSA;GRADE 8; 30 HRS/WK TAX ASSISTANT/CSA;GRADE 7:20 HRS/WK FINANCE ASS'T; GRADE 8; 15 HRS/WK	39215.29	51495.00	30468.96	52693.00	52693.00	.00	1198.00	2
2020 PROFESSIONAL SERVICE ANNUAL AUDIT; LIEN RESEARCH	8369.00	9300.00	8194.00	9200.00	9200.00	.00	-100.00	-1
2220 PRINTING TAX BILLS/ENVELOPES; TAX CLUB BOOKS; W-2'S/1099'S; PAYROLL VOUCHERS, WARRANT CHECKS	3205.78	4150.00	2265.19	3950.00	3950.00	.00	-200.00	-5

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2240 ADVERTISING NEW PERSONNEL	.00	100.00	.00	200.00	200.00	.00	100.00	100
2280 CONTRACTS ANNUAL FEE FOR ONLINE TAX PAYMENTS	600.00	600.00	400.00	600.00	600.00	.00	.00	0
2410 TRAVEL ALLOWANCE MILEAGE @IRS RATE TO MMA CONVENTION, WORKSHOPS, REGISTRY OF DEEDS, BANK	1464.02	1500.00	899.88	1600.00	1600.00	.00	100.00	7
2450 EMPLOYEE EXPENSES OUT OF TOWN MEALS (REGISTRY/WORKSHOPS); MMA CONVENTION EXPENSES	50.00	100.00	.00	100.00	100.00	.00	.00	0
2460 TRAINING TAX COLL/TREAS SCHOOL; MISC WORKSHOPS FOR PAYROLL, EXCISE TAX, LIENS, LAW	260.00	500.00	.00	500.00	500.00	.00	.00	0
2510 DUES MAINE TAX COLLECTORS/TREASURERS	50.00	50.00	50.00	50.00	50.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS ON LINE AUTO EXCISE; EXCISE TAX BOOKS, CAR GUIDES, MISC MMA & PAYROLL PUBLICATIONS	1248.00	1450.00	1268.00	1550.00	1550.00	.00	100.00	7
2610 REGISTRY OF DEEDS EST OF NEW LIENS: 90 @ \$19; ASSUME ALL DISCHARED: 90 @ \$19	3198.00	3990.00	1197.00	3420.00	3420.00	.00	-570.00	-14
3010 POSTAGE BOXES OF PRESTAMPED ENVELOPES FOR WARRANT CHECKS; TAX BILLS CHARGED TO ADMINISTRATION	564.63	1140.00	894.99	1200.00	1200.00	.00	60.00	5
3020 OFFICE SUPPLIES JOURNAL FOLDERS & PAPER, EMPLOYEE FILE FOLDERS, DEPOSIT BOOKS, LEAVE RECORD CARDS, PETTY CASH BOOKS	112.69	100.00	.00	100.00	100.00	.00	.00	0
4030 FURNITURE/FIXTURES FILE CABINETS, CHAIRS, CALCULATORS	562.00	300.00	.00	300.00	300.00	.00	.00	0
4970 CASH VARIANCE UNRESOLVED CASH OVER/SHORT	-14.82	.00	.00	.00	.00	.00	.00	0
4980 BANK FEES WIRE FEES; FEE FOR RETURNED ACH PAYMENTS THROUGH INVOICE CLOUD	30.00	.00	55.00	100.00	100.00	.00	100.00	100
4985 INTEREST:TAX OVERPAYMENT INTEREST ON TAX OVERPAYMENTS DUE TO ABATEMENTS; PER TOWN MEETING ARTICLE	.00	.00	3.54	.00	.00	.00	.00	0
Department 4120 Totals	188120.05	207375.00	149002.16	212179.00	212179.00	.00	4804.00	2
Department 4125 COMPUTER								
2130 MAINTENANCE LICENSE FEES/TECH SUPPORT/SERVICE FOR PATRIOT(ASSESSING), NDS(FINANCE) & 2-WAY (SERVER);	37178.24	37050.00	22942.80	37000.00	37000.00	.00	-50.00	0

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3020 SUPPLIES	.00	100.00	.00	100.00	100.00	.00	.00	0
MONITOR CLEANER, USB DRIVES								
4050 EQUIPMENT	2999.81	3000.00	.00	3000.00	3000.00	.00	.00	0
FUNDS UNEXPECTED REPLACEMENT OF HARDWARE (MONITORS,PRINTERS,KEYBOARDS, WIRELESS EQUIP,NETWORK EQUIP); NON LAPSING ACCT								
Department 4125 Totals	40178.05	40150.00	22942.80	40100.00	40100.00	.00	-50.00	0
Department 4130 ADMINISTRATION								
2020 PROFESSIONAL SERVICES	5084.34	20000.00	9924.97	15000.00	15000.00	.00	-5000.00	-25
ONGOING LEGAL EXPENSES IN ZONING, PERSONNEL,BANKRUPTCY,GENERAL; MMA LEGAL USED WHEN POSSIBLE								
2210 TELEPHONE	5057.67	5140.00	3581.53	5100.00	5100.00	.00	-40.00	-1
LINES AVAILABLE TO ALL DEPTS EXCEPT POLICE & DISPATCH; MANAGER'S CELL PHONE								
2220 PRINTING	2863.66	3200.00	1049.91	3200.00	3200.00	.00	.00	0
TOWN REPORT, NEWSLETTERS								
2280 CONTRACTS	6777.71	12250.00	3766.00	10750.00	10750.00	.00	-1500.00	-12
COPIER MAINT/LEASE AGREEMENTS FOR MGR, BUSINESS OFFICE, COMM CTR; PITNEY BOWES, GENERAL CODE; PRINTERS								
2285 WEBSITE/INTERNET	7725.00	8200.00	7450.00	9700.00	9700.00	.00	1500.00	18
TOWN WEBSITE HOSTING; TAX, ASSESSING & ON LINE RECREATION WEB HOSTING; INTERNET ACCESS								
2350 MULTI PERIL INS	65406.50	68000.00	71858.70	74000.00	74000.00	.00	6000.00	9
PREMIUMS FOR TOWN BLDGS/VEHICLES; FUNDS DEDUCTIBLE PAYMENTS; INCLUDES VOLUNTEER COVERAGE & PUBLIC OFFICIALS LIABILITY								
2450 EMPLOYEE EXPENSES	1939.74	1800.00	681.78	1800.00	1800.00	.00	.00	0
STAFF MEETINGS & SPECIAL MEETINGS WITH DOWNTOWN MERCHANTS, SAD 35, WATER,SEWER; BOTTLED WATER; EMPLOYEE APPRECIATION								
2510 DUES	9859.00	12400.00	9164.00	12770.00	12770.00	.00	370.00	3
MMA (\$6500); SMRPC (\$2270); EASTERN TRAIL (\$3500); YORK COUNTY ADVOCACY GROUP (\$500)								
3010 POSTAGE	7955.39	8800.00	4479.35	8800.00	8800.00	.00	.00	0
30 DAY NOTICES, LIENS/FORECLOSURES, TAX BILLS, NEWSLETTERS, METER, STAMPS, STAMPED ENVELOPES								
3020 OFFICE SUPPLIES	6816.35	9000.00	3395.87	8500.00	8500.00	.00	-500.00	-6
CENTRALIZED PURCHASE OF COMMON SUPPLIES; DEPT BUDGETS FOR THEIR UNIQUE SUPPLIES								
Department 4130 Totals	119485.36	148790.00	115352.11	149620.00	149620.00	.00	830.00	1

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Department 4150 TAX ASSESSMENT								
1010 SALARY ASSESSING AGENT; 24 HRS/WK IN SO BERWICK	46659.48	47761.00	36433.04	48715.00	48715.00	.00	954.00	2
1015 SALARY:NORTH BERWICK ASSESSOR; 16 HRS/WK IN NORTH BERWICK	30907.99	31841.00	24492.80	32476.00	32476.00	.00	635.00	2
1040 WAGES - PART TIME ADMINISTRATIVE ASS'T; GRADE 7; 16 HRS/WK	11065.07	12495.00	9590.27	12878.00	12878.00	.00	383.00	3
2030 PROF SERV:TAX MAPS MAINTAIN & IMPROVE DIGITIZED MAPS	1771.00	4000.00	1150.00	4000.00	4000.00	.00	.00	0
2220 PRINTING SALES QUESTIONNAIRES, PERSONAL PROPERTY FORMS PRINTED IN HOUSE	.00	100.00	.00	.00	.00	.00	-100.00	-100
2230 COMPUTER ONGOING HELP WITH REMOTE ACCESS (2 WAY)	.00	250.00	.00	250.00	250.00	.00	.00	0
2240 ADVERTISING UNKNOWN OWNERS; PERSONNEL	.00	.00	.00	.00	.00	.00	.00	0
2410 TRAVEL ALLOWANCE MILEAGE FOR INSPECTIONS AND TRAINING FOR ASSESSOR & ASSISTANT	529.78	1000.00	288.14	750.00	750.00	.00	-250.00	-25
2450 EMPLOYEE EXPENSES MISC WORKSHOP EXPENSES FOR ASSESSOR AND ASSISTANT	218.00	600.00	218.00	600.00	600.00	.00	.00	0
2460 TRAINING NDS & PATRIOT FOR ASSESSOR & ASSISTANT; PROPERTY TAX SCHOOL, CMA, CONTINUING EDUCATION	269.00	750.00	264.00	750.00	750.00	.00	.00	0
2510 DUES IAAO, MAAO, NE REGIONAL, STATE CHAPTER IAAO	235.00	250.00	235.00	250.00	250.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS MARSHALL/SWIFT UPDATES	.00	1060.00	958.40	500.00	500.00	.00	-560.00	-53
2610 REGISTRY OF DEEDS COPIES OF TRANSFERS & REFINANCING TO ELIMINATE EXCESS RESEARCH AT REGISTRY FOR LIENS (\$1.50/PAGE)	520.04	500.00	343.56	600.00	600.00	.00	100.00	20
Department 4150 Totals	92175.36	100607.00	73973.21	101769.00	101769.00	.00	1162.00	1
Department 4160 CODE ENFORCEMENT								
1010 SALARY	415.34	.00	.00	.00	.00	.00	.00	0
1020 WAGES - FULL TIME CEO/PLUMBING INSPECTOR/HEALTH OFFICER; GRADE 16; 16 HRS/WK	21159.34	23728.00	17498.44	23300.00	23300.00	.00	-428.00	-2
1025 WAGES - BERWICK CEO/PLUMBING INSPECTOR IN BERWICK GRADE 16; 16 HRS/WK BALANCE OF TIME IN PLANNING	23204.43	23728.00	18006.62	23300.00	23300.00	.00	-428.00	-2

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1040 WAGES - PART TIME ADMINISTRATIVE ASS'T; GRADE 7; 2 HRS/WK	1273.00	1562.00	1141.52	1610.00	1610.00	.00	48.00	3
1110 OVERTIME	181.44	.00	.00	.00	.00	.00	.00	0
2140 REP/MAINT:VEHICLES OIL CHANGES, MISC REPAIRS; ESTIMATE 10000 MILES	1737.12	3000.00	845.55	3000.00	3000.00	.00	.00	0
2410 TRAVEL ALLOWANCE MILEAGE WHEN TOWN VEHICLE NOT AVAILABLE; TOLLS	50.40	50.00	.00	50.00	50.00	.00	.00	0
2450 EMPLOYEE EXPENSES MMA CONVENTION & WORKSHOPS	.00	50.00	39.00	50.00	50.00	.00	.00	0
2460 TRAINING ATTENDANCE AT MMA CONVENTION; WORKSHOPS FOR ADM ASS'T.	87.50	100.00	38.00	100.00	100.00	.00	.00	0
2510 DUES ICC, MAINE BLDG INSPECTORS	160.00	160.00	160.00	160.00	160.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS AMERICAN LAW OF ZONING, MISC ICC REPORTS	.00	.00	.00	.00	.00	.00	.00	0
3020 OFFICE SUPPLIES MISC TOOLS & SUPPLIES	165.57	75.00	.00	75.00	75.00	.00	.00	0
3210 FUEL ESTIMATE 730 GALLONS @ \$3.00/GAL; BERWICK MILES REIMBURSED IN CEO REVENUE SERVICES	2170.11	1600.00	1050.72	2200.00	2200.00	.00	600.00	38
4040 VEHICLES REPLACE 2003 EXPEDITION WITH NEW OR USED VEHICLE; MGR: USE POLICE CAR ROTATION	.00	.00	.00	23000.00	.00	.00	.00	0
Department 4160 Totals	50604.25	54053.00	38779.85	76845.00	53845.00	.00	-208.00	0
Department 4170 PLANNING								
1010 SALARY	207.67	.00	.00	.00	.00	.00	.00	0
1020 WAGES - FULL TIME PLANNING COORDINATOR; GRADE 16; 8 HRS/WK BALANCE OF TIME IN CODE ENFORCEMENT	10796.01	11864.00	8227.27	11650.00	11650.00	.00	-214.00	-2
1040 WAGES - PART TIME ADMINISTRATIVE ASS'T; GRADE 7; 2 HRS/WK	1021.36	1562.00	1073.93	1610.00	1610.00	.00	48.00	3
2060 PROFESSIONAL SERVICES MAPPING/GIS SERVICES (\$3000); CONTRACTED PLANNING SERVICES (\$17000)	15176.50	23000.00	9298.80	20000.00	20000.00	.00	-3000.00	-13
2240 ADVERTISING NOTICES FOR PLANNING BOARD MEETINGS AND PUBLIC HEARINGS	120.75	250.00	.00	250.00	250.00	.00	.00	0
2410 TRAVEL ALLOWANCE MILEAGE FOR WORKSHOPS & TRAINING	.00	500.00	.00	500.00	500.00	.00	.00	0

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2450 EMPLOYEE EXPENSES PLANNERS CONFERENCE OR MMA CONVENTION	.00	300.00	.00	300.00	300.00	.00	.00	0
2460 TRAINING MMA, MAP, ESRI, MICROSOFT, RANSOM FOR PLANNER & BOARD MEMBERS	.00	800.00	.00	800.00	800.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS UPDATES ON ZONING LAWS, MAINE STATUTES, IMPACT FEES, GRANTS, LAND USE; ARC VIEW	195.00	750.00	.00	750.00	750.00	.00	.00	0
3020 OFFICE SUPPLIES PAPER & INK FOR PLOTTER; FOAMCORE	.00	400.00	.00	400.00	400.00	.00	.00	0
4050 EQUIPMENT FLASH DRIVES, RECORDER	.00	100.00	.00	100.00	100.00	.00	.00	0
Department 4170 Totals	27517.29	39526.00	18600.00	36360.00	36360.00	.00	-3166.00	-8
Department 4172 HISTORIC DISTRICT COMMISSION								
2060 PROFESSIONAL SERVICES MINIMAL AMOUNT FOR ANY HDC CONSULTATIONS	12.15	250.00	150.00	250.00	250.00	.00	.00	0
Department 4172 Totals	12.15	250.00	150.00	250.00	250.00	.00	.00	0
Department 4175 ZONING BOARD OF APPEALS								
2240 ADVERTISING SPECIAL HEARINGS	.00	125.00	48.30	125.00	125.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS UPDATES/LEGISLATIVE BULLETINS	.00	35.00	.00	35.00	35.00	.00	.00	0
Department 4175 Totals	.00	160.00	48.30	160.00	160.00	.00	.00	0
Department 4180 TOWN HALL								
1020 WAGES - FULL TIME MAINTENANCE/CUSTODIAN/LABORER; GRADE 7; 22 HRS/WK; SHARED WITH COMM CTR AND LIBRARY; NEW POSITION	.00	.00	.00	16771.00	16771.00	.00	16771.00	100
1040 WAGES - PART TIME SPECIAL CLEANING PROJECTS ESTIMATE 200 HRS/YR	143.79	.00	.00	3000.00	3000.00	.00	3000.00	100
1110 OVERTIME ESTIMATE 80 HRS/YR EXTRA WORK DURING SNOW STORMS, YARDWORK	.00	.00	.00	1760.00	1760.00	.00	1760.00	100
2130 REP/MAINT:BUILDING BOILERS, ELEVATOR, PAINT, ELECTRICAL, LIGHTING, WINDOW CLEANING/REPAIRS, FACADE REPAIR	10765.30	12000.00	6915.87	15500.00	12000.00	.00	.00	0

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2280 CONTRACTS ELEVATOR INSPECTION,GENERATOR,SPRINKLER/ FIRE EXTINGUISHER/BACKFLOW INSPECTIONS, PEST CONTROL; CLEANING BY FT EMPLOYEE	18842.12	22095.00	13263.97	3895.00	3895.00	.00	-18200.00	-82
2286 FEES/PERMITS ELEVATOR (\$70); BOILER: 2 @ \$80 EACH	.00	230.00	.00	230.00	230.00	.00	.00	0
3060 JANITORIAL SUPPLIES PAPER TOWELS, CLEANING, FLOOR WAX, VACUUM CLEANER, MOPS, BUCKETS	1361.26	2500.00	838.45	2500.00	4500.00	.00	2000.00	80
3310 HEATING OIL CONTRACT PRICE \$2.05/GAL; APPROX 5200 GAL/YR	17964.29	18000.00	14882.83	10660.00	10660.00	.00	-7340.00	-41
3320 ELECTRICITY NEW LIGHTING TO IMPROVE EFFICIENCY	14023.23	15000.00	8987.28	15000.00	15000.00	.00	.00	0
3340 WATER FIRE PROTECTION \$565/QTR; WATER USAGE \$520/QTR	4338.40	4340.00	2169.20	4340.00	4340.00	.00	.00	0
3350 SEWER 2 UNITS @ \$188/YR; USAGE: 102,500 GAL @ \$.01/GAL	1297.00	1400.00	642.00	1400.00	1400.00	.00	.00	0
Department 4180 Totals	68735.39	75565.00	47699.60	75056.00	73556.00	.00	-2009.00	-3
Department 4185 COMMUNITY CENTER								
1020 WAGES - FULL TIME MAINTENANCE/CUSTODIAN/LABORER; GRADE 7; 12 HRS/WK; SHARED WITH LIBRARY AND TOWN HALL; NEW POSITION	.00	.00	.00	9148.00	9148.00	.00	9148.00	100
1040 WAGES - PART TIME SPECIAL CLEANING PROJECTS; ESTIMATE 200 HRS/YR	21030.72	.00	.00	3000.00	3000.00	.00	3000.00	100
1110 OVERTIME ESTIMATE 80 HRS/YR; EXTRA WORK DURING SNOW STORMS, EXTERIOR BLDG MAINTENANCE	.00	.00	.00	1760.00	1760.00	.00	1760.00	100
2130 REP/MAINT:BUILDING MISC REPAIRS, PAINTING, ELECTRICAL, PLUMBING, OUTSIDE LIGHTING, LANDSCAPING	10135.40	15000.00	3834.97	15000.00	15000.00	.00	.00	0
2210 TELEPHONE FAX (3311) FOR FIRE,RESCUE,RECREATION/ SENIORS; MONTHLY COST \$25 + \$3/MONTH FOR CALLS & TAXES	323.27	340.00	218.02	340.00	340.00	.00	.00	0
2280 CONTRACTS PEST CONTROL,HVAC,GENERATOR,SPRINKLER/ BACKFLOW/FIRE EXTINGUISHER INSPECTIONS, REFRIGERATION; CLEANING BY FT EMPLOYEE	2673.75	19265.00	9000.00	4265.00	4265.00	.00	-15000.00	-78
3060 JANITORIAL SUPPLIES PAPER TOWELS, CLEANING SUPPLIES, LIGHT BULBS, FLOOR WAX/STRIPPER, VACUUM CLEANER, MOPS, BUCKETS	1754.45	3000.00	1189.64	3840.00	5000.00	.00	2000.00	67

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3320 ELECTRICITY	14217.90	16000.00	8920.09	16000.00	16000.00	.00	.00	0
3330 LP GAS	14071.39	12375.00	8380.81	12375.00	12375.00	.00	.00	0
HEAT FOR BLDG: 5500 GAL @ \$2.25/GAL								
3340 WATER	4992.42	5000.00	2494.54	5000.00	5000.00	.00	.00	0
FIRE PROTECTION \$565/QTR; DOMESTIC USE \$520/QTR; FD/RESCUE (NON SEWER) \$156/QTR								
3350 SEWER	1419.00	1900.00	1676.00	1900.00	1900.00	.00	.00	0
ASSESSED AS 2 UNITS: \$188/YR EA USAGE: 150,000 GAL @ \$.01/GAL								
3360 ANNEX	188.00	190.00	153.33	190.00	190.00	.00	.00	0
MINIMUM COSTS ASSOCIATED WITH OLD RESCUE BARN; SEWER \$188/YR; USEAGE PAID BY FOOD PANTRY								
Department 4185 Totals	70806.30	73070.00	35867.40	72818.00	73978.00	.00	908.00	1
Department 4190 EMPLOYEE BENEFITS								
1310 FICA	158371.88	173300.00	130322.66	189800.00	188500.00	.00	15200.00	9
7.65% OF ALL WAGES MINUS ESTIMATE OF SECTION 125 EXEMPTIONS								
1315 FLEXIBLE BENEFIT PLN	1354.95	1400.00	1086.37	1400.00	1400.00	.00	.00	0
FEE FOR PARTICIPATION IN FLEX BENEFIT PLAN; COST OFFSET BY SAVINGS IN FICA								
1320 MAINE STATE RETIREMENT	124629.76	131500.00	101610.47	159300.00	158300.00	.00	26800.00	20
BY LAW, ALL FT & PT EMPLOYEES ELIGIBLE; TOWN PAYS 8.9%OF WAGES (PLAN AC)& 14% OF WAGES(POLICE); 23 FT/ 3 PT; 3 NEW HIRES								
1325 RETIREMENT CONTRIB	23998.94	33300.00	22250.54	37200.00	37100.00	.00	3800.00	11
6.5% OF FULL TIME WAGES FOR NON MSRS; MANAGER @ 13% PER CONTRACT INCLUDES 1 NEW HIRE								
1330 HEALTH/MAJOR MEDICAL	337127.15	364000.00	269775.06	492500.00	481500.00	.00	117500.00	32
COST FOR 29 EMPLOYEES;EMPLOYEES PAY 15%; DEDUCTIBLE @ 70%; INCENTIVE OFFERED FOR OTHER COVERAGE; ADD'L FUNDS FOR 2016								
1335 LONGEVITY PAY	.00	.00	.00	.00	.00	.00	.00	0
INCENTIVE FOR EMPLOYEES WITH MORE THAN 10 YEARS OF SERVICE								
1340 DRUG/ALCOHOL TESTING	295.90	600.00	519.00	500.00	500.00	.00	-100.00	-17
RANDOM TESTING REQ'D FOR DRIVERS OF COMMERCIAL VEHICLES.								
1345 MERIT/BONUS	10000.00	10000.00	6099.98	10000.00	10000.00	.00	.00	0
DISTRIBUTED BY TOWN MGR FOR EXCEPTIONAL PERFORMANCE OR LONGEVITY								
1350 INCOME PROTECTION	18343.34	19820.00	13084.69	24000.00	23900.00	.00	4080.00	21
COVERAGE IS 70% OF REGULAR FULL TIME SALARY; COST \$2.04/\$100								

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1410 UNEMPLOYMENT COMP CALENDAR YR COVERAGE; ANY MMA DIVIDEND CREDIT OFFSETS PREMIUM; 2015 RATE INCREASED TO 1.67%	9576.33	11000.00	7910.07	12000.00	12000.00	.00	1000.00	9
1420 WORKMAN'S COMP 2014:COST \$96,796: 4.5% OF WAGES 2015:COST \$127,334: 4.6% OF WAGES ESTIMATE 4.7% OF WAGES	82598.63	100200.00	78342.99	112000.00	111400.00	.00	11200.00	11
Department 4190 Totals	766296.88	845120.00	631001.83	1038700.00	1024600.00	.00	179480.00	21
Department 4220 FIRE DEPARTMENT								
1010 SALARY FIRE CHIEF; GRADE 16; 25 HRS/WK	35574.30	36505.00	27939.60	37421.00	37421.00	.00	916.00	3
1040 WAGES - PART TIME EMERGENCY CALLS, TRAINING CLASSES, DRIVER TRAINING, DEPT MEETINGS, REPORT FILING, FIRE INSPECTOR (120 HRS/YEAR)	79108.86	83500.00	66271.46	85100.00	85100.00	.00	1600.00	2
1070 EMPLOYER STIPEND PAYMENT OF \$15/CALL TO REGULAR EMPLOYERS OF ON CALL FIREFIGHTERS TO OFFSET LOST TIME	1980.00	2000.00	750.00	2000.00	2000.00	.00	.00	0
2045 INOCULATIONS/MEDICAL HEPATITIS & BLOOD TESTS; BOOSTER SHOTS; MANDATORY FIT TESTING OF AIR MASKS; PHYSICAL FOR NEW FIREFIGHTERS	1709.14	1200.00	865.25	1200.00	2000.00	.00	800.00	67
2140 REP/MAINT:VEHICLES EST 4 LARGER TRUCKS @ \$2500 EACH EST 2 SMALLER VEHICLES @ \$750EACH	10520.01	12000.00	11619.18	13000.00	11500.00	.00	-500.00	-4
2145 REP/MAINT:FIXTURES RADIO, PAGER, COMPUTER REPAIRS; ANNUAL MAINTENANCE FEE FOR COMPUTER PROGRAM	1395.00	1850.00	1735.54	1850.00	1850.00	.00	.00	0
2150 REP/MAINT:EQUIPMENT TEST 15 AIR PACKS, TEST LADDERS & PUMPS, AIR COMPRESSOR MAINTENANCE, HOSE TOWER HOIST TEST, MISC OTHER REPAIRS	6451.12	5575.00	4232.91	5650.00	5650.00	.00	75.00	1
2155 REP/MAINT:STATION CLEAN CARPETS, PAINT, SUPPLIES, NEW FLOOR TILE, UPGRADE ELECTRICAL; NEW PHONE/ANSWERING MACHINE	310.00	2650.00	1795.23	2580.00	2580.00	.00	-70.00	-3
2210 TELEPHONE LINE 2731 & PORTABLE PHONES; I'AM RESPONDING ANNUAL FEE \$750/YR	342.32	375.00	225.31	1850.00	1250.00	.00	875.00	233
2220 PRINTING	.00	.00	.00	.00	.00	.00	.00	0
2230 COMPUTER REPLACE COMPUTER	40.93	.00	.00	.00	.00	.00	.00	0

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2285 INTERNET CONNECTION SHARED WITH RESCUE, RECREATION & SENIORS	162.98	200.00	77.67	200.00	200.00	.00	.00	0
2460 TRAINING FIRE SCHOOLS, SEMINARS, TRAVEL, FOOD; OGUNQUIT TRAINING ACADEMY, NAT'L FIRE ACADEMY CLASSES	3266.86	4400.00	945.84	3400.00	3400.00	.00	-1000.00	-23
2480 COMMUNITY PROGRAMS FIRE PREVENTION MATERIALS FOR SCHOOLS; FLAGS FOR MEMORIAL DAY	726.00	1400.00	822.59	1400.00	1400.00	.00	.00	0
2510 DUES MUTUAL AID AIR VAN & COMPRESSOR; NFPA, IAFC, MSFF, YCFF	1880.00	1900.00	254.00	1900.00	1900.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS FIRE CODES, MAGAZINES	121.75	250.00	130.00	250.00	150.00	.00	-100.00	-40
3020 OFFICE SUPPLIES UNIQUE SUPPLIES FOR DEPT USE; NEW COPIER AND FAX MACHINE; TONER CARTRIDGE	105.95	800.00	541.26	1350.00	1350.00	.00	550.00	69
3090 OPERATING SUPPLIES BATTERIES, FILM, HAZ-MAT, CLEANING SUPPLIES; 25 GALLONS OF FOAM (\$18/GAL)	1019.68	1300.00	1488.76	1850.00	1850.00	.00	550.00	42
3210 FUEL GAS: 2 VEHICLES 50GAL/MONTH: \$1,500 ESTIMATE DIESEL FROM TANK AT HWY GARAGE FOR 4 VEHICLES: \$2,500	2573.60	4500.00	972.14	4500.00	4000.00	.00	-500.00	-11
3410 FOOD FOR STAFF AT FIRES, IN-HOUSE TRAINING; BOTTLED WATER	250.27	500.00	474.60	500.00	500.00	.00	.00	0
4050 EQUIPMENT TRAFFIC SIGNS, FIRE HOSE, CO DETECTOR, BULLET BLADE, RHYNO WINDSHIELD CUTTER, PAGERS	5899.67	7010.00	6994.75	9060.00	9060.00	.00	2050.00	29
4060 UNIFORMS/WORK GEAR TURNOUT GEAR, GLOBE COATS, GLOBE PANTS, BOOTS, DRIVER COATS, GLOVES, HOODS, REPAIRS TO TURNOUT GEAR	6448.54	7400.00	12856.08	17615.00	17615.00	.00	10215.00	138
Department 4220 Totals	159886.98	175315.00	140992.17	192676.00	190776.00	.00	15461.00	9
Department 4227 EMERGENCY MANAGEMENT SERVICES								
1010 SALARY DIRECTOR: \$416/MONTH	4732.21	4895.00	3679.46	4994.00	4994.00	.00	99.00	2
2410 TRAVEL ALLOWANCE COUNTY MEETINGS & TRAINING	.00	300.00	.00	300.00	300.00	.00	.00	0
2510 DUES MAINE ASSN OF LOCAL EMERGENCY MGRS	.00	75.00	.00	50.00	50.00	.00	-25.00	-33
3090 OPERATING SUPPLIES MI-FI INTERNET SERVICE (\$480/YR), PAGER (\$100/YR), MISC SUPPILES (\$120)	287.28	605.00	392.56	700.00	700.00	.00	95.00	16
Department 4227 Totals	5019.49	5875.00	4072.02	6044.00	6044.00	.00	169.00	3

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Department 4228 EMERGENCY/RESCUE SERVICES								
2740 SO BERWICK RESCUE	82608.00	81986.00	.00	.00	.00	.00	-81986.00	-100
2755 YORK AMBULANCE CONTRACT THROUGH JUNE 30,2017; COST \$95,104 PER YEAR LESS COMMUNITY CENTER RENT OF \$13,118	.00	.00	61418.93	81986.00	81986.00	.00	81986.00	100
Department 4228 Totals	82608.00	81986.00	61418.93	81986.00	81986.00	.00	.00	0
Department 4229 WATER ASSESSMENT/FIRE PROTECT.								
2750 ASSESSMENT WATER DISTRICT ASSESSMENT FOR HYDRANTS	299734.68	299735.00	149867.34	299735.00	299735.00	.00	.00	0
Department 4229 Totals	299734.68	299735.00	149867.34	299735.00	299735.00	.00	.00	0
Department 4230 POLICE DEPARTMENT								
1010 SALARY POLICE CHIEF; GRADE 21; 40 HRS/WK	77088.96	79115.00	60559.68	80710.00	80710.00	.00	1595.00	2
1020 WAGES - FULL TIME LT; GRADE 20; 40 HRS/WK; SERGEANT, 5 OFFICERS:UNION POSITIONS REQUEST NEW OFFICER	400758.38	421054.00	324309.72	479269.00	473295.00	.00	52241.00	12
1040 WAGES - PART TIME ADM.ASS'T; GRADE 7; 30 HRS/WK; 8 PART TIME OFFICERS; GRADE 9; ESTIMATE 40 HRS/WK PLUS TRAINING, SPECIAL EVENTS	79253.13	60919.00	62603.18	70909.00	70909.00	.00	9990.00	16
1050 SHIFT DIFFERENTIAL \$1.25 AND \$1.50 FOR OFF SHIFTS FOR UNION EMPLOYEES	8719.88	10000.00	7005.00	10000.00	10000.00	.00	.00	0
1055 PART TIME:TRAFFIC TRAFFIC OFFICERS; GRADE 6; CROSSING GUARD; GRADE 2; ESTIMATE 22 HRS/WK	16966.30	16840.00	11042.88	16840.00	16840.00	.00	.00	0
1110 OVERTIME COVERAGE FOR HOLIDAYS/VACATIONS; TRAINING, COURT, INVESTIGATIONS	41275.66	53576.00	34959.06	53767.00	52734.00	.00	-842.00	-2
1150 CONSUMER PAID DETAIL	.00	.00	.00	.00	.00	.00	.00	0
2040 PROF SERV:PSYCH/MEDICAL POLYGRAPHS, PSYCHOLOGICAL & MEDICAL SERVICES FOR ALL NEW HIRES	.00	650.00	815.60	2000.00	2000.00	.00	1350.00	208
2140 REP/MAINT:VEHICLES 6 VEHICLES: TIRES, MAINTENANCE, PAINT, STRIPES, BIOHAZARD CLEANING	20008.59	18500.00	9838.51	18500.00	18500.00	.00	.00	0
2150 REP/MAINT:EQUIPMENT MISC COMPUTER/RADIO/EQUIP REPAIR, RADAR, TASERS, COPIER, CRUISER LIGHTS, PORTABLES, SOFTWARE MAINTENANCE	12791.74	11000.00	7221.39	11000.00	11000.00	.00	.00	0

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2160 REP/MAINT:UNIFORMS CLEANING ONCE PER WEEK; 8 OFFICERS; \$6/WK/UNIFORM; BIOHAZARD CLEANING	1418.25	2200.00	954.00	2200.00	2200.00	.00	.00	0
2210 TELEPHONE LINES 2254,3305,3322, CELL PHONES, MOBILE AIR CARDS, NETWORK CARD FOR CRUISER LAPTOPS; LINK TO STATE DATA	9006.65	9000.00	6472.41	9000.00	9000.00	.00	.00	0
2220 PRINTING UPDATES TO POLICY/PROCEDURES MANUAL, DEPT LETTERHEAD,ENVELOPES,SIGNS, WARNINGS, TICKETS	482.90	500.00	239.00	500.00	500.00	.00	.00	0
2240 ADVERTISING NEW PERSONNEL, PUBLIC NOTICES	.00	500.00	100.20	500.00	500.00	.00	.00	0
2250 POLICE TESTING WRITTEN TEST FOR NEW FULL TIME AND PART TIME OFFICERS; OFFSET BY TESTING FEE PAID BY APPLICANT	700.00	300.00	.00	300.00	300.00	.00	.00	0
2285 INTERNET CONNECTION SHARED WITH ADMINISTRATION	750.00	750.00	500.00	750.00	750.00	.00	.00	0
2410 TRAVEL ALLOWANCE TOLLS, TRAVEL IN PRIVATE VEHICLES	183.55	400.00	88.45	400.00	300.00	.00	-100.00	-25
2450 EMPLOYEE EXPENSES MISC EXPENSES (MEALS/LODGING) WHILE OUT OF AREA FOR TRAINING	190.38	250.00	183.78	250.00	250.00	.00	.00	0
2460 TRAINING STATE MANDATED 20HRS/YR/MAN; MAINE DISTRICT CHIEF'S TRAINING COUNCIL, SB ROD&GUN CLUB; AMMUNITION	5773.36	5000.00	3847.00	5000.00	5000.00	.00	.00	0
2480 COMMUNITY PROGRAMS CRIME PREVENTION, BIKE SAFETY, HALLOWEEN SAFETY	936.02	1000.00	642.09	1000.00	1000.00	.00	.00	0
2510 DUES MAINE/NAT'L/INT'L CHIEFS OF POLICE; SO MAINE DISTRICT TRAINING COUNCIL; MAINE CRIME PREVENTION	960.00	900.00	1000.00	900.00	900.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS BAR ASSN DIRECTORY, LAW OFFICERS BULLEEN,LAW FORCEMENT DIRECTORY, LAW UPDATES(M/V,CRIMINAL),STREET REF	1029.60	1200.00	1588.60	1600.00	1200.00	.00	.00	0
3010 POSTAGE PARKING TICKETS, MAIL PERMIT, UPS SHIPPING	144.61	250.00	53.52	250.00	250.00	.00	.00	0
3020 OFFICE SUPPLIES BUSINESS CARDS, PREPRINTED FORMS, CD'S, BATTERIES	768.96	900.00	766.49	900.00	900.00	.00	.00	0
3030 INVESTIGATION SUPPLIES TAPES,VSH,MICROFICHE,FILM/PROCESSING, FINGERPRINT SUPPLIES, DRUG & EVIDENCE TESTING	550.86	1500.00	516.67	1500.00	1500.00	.00	.00	0

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3210 FUEL 9000 GAL @ \$3.00/GAL	30045.09	31875.00	16966.63	27000.00	27000.00	.00	-4875.00	-15
4050 EQUIPMENT VESTS, REPLACEMENT COMPUTER, PORTABLE RADIOS, RADAR, BODY ARMOR VESTS, SERVER, TASER WITH CAMERA	8966.05	10500.00	3841.65	13000.00	10700.00	.00	200.00	2
4060 UNIFORMS/WORK GEAR UNIFORMS PER CONTRACT: 8 FULL TIME @ \$750, 7 PART TIME @ \$300; \$3,000 TO OUTFIT NEW OFFICER	8295.84	8100.00	7521.77	11100.00	11100.00	.00	3000.00	37
Department 4230 Totals	727064.76	746779.00	563637.28	819145.00	809338.00	.00	62559.00	8
Department 4231 ANIMAL CONTROL								
1040 WAGES - PART TIME ANIMAL CONTROL OFFICER; GRADE 8; 6.5 HRS/WK	3186.80	5280.00	3388.29	5384.00	5384.00	.00	104.00	2
2060 PROFESSIONAL SERVICES COCHECO VALLEY HUMANE SOCIETY BASED ON PER ANIMAL CHARGE; MISC VET CHARGES, CREMATION	100.00	1400.00	350.00	1400.00	1400.00	.00	.00	0
2140 REP/MAINT: VEHICLES	1280.87	500.00	878.52	600.00	600.00	.00	100.00	20
2410 TRAVEL ALLOWANCE	30.96	100.00	.00	100.00	100.00	.00	.00	0
2460 TRAINING	50.00	300.00	85.00	300.00	300.00	.00	.00	0
3210 FUEL	301.27	400.00	521.94	350.00	350.00	.00	-50.00	-13
4040 VEHICLES USED TRUCK	.00	.00	.00	.00	.00	.00	.00	0
4050 EQUIPMENT HEAVY GLOVES, ANIMAL TRAPS, CATCH POLES, ETC	90.72	300.00	164.65	300.00	300.00	.00	.00	0
4060 UNIFORMS/WORK GEAR	182.40	150.00	.00	150.00	150.00	.00	.00	0
Department 4231 Totals	5223.02	8430.00	5388.40	8584.00	8584.00	.00	154.00	2
Department 4240 DISPATCH CENTER								
1020 WAGES - FULL TIME 4 FULL TIME DISPATCHERS: UNION POSITIONS, SUPERVISOR PAY, LONGEVITY, PTO BUYOUT PENDING UNION CONTRACT	177402.48	182808.00	137916.81	182808.00	182808.00	.00	.00	0
1040 WAGES - PART TIME PART TIME DISPATCHERS TO COVER SHIFTS, ADDITIONAL WEEKEND COVERAGE, TRAINING	51501.81	43932.00	26464.03	48290.00	48290.00	.00	4358.00	10
1050 SHIFT DIFFERENTIAL \$1.25 AND \$1.50 FOR OFF SHIFTS PER UNION CONTRACT	6044.50	6500.00	5381.13	6500.00	6500.00	.00	.00	0
1110 OVERTIME ESTIMATE 680 HRS/YR	19233.62	19902.00	15209.88	21828.00	21828.00	.00	1926.00	10

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2150 REP/MAINT:EQUIPMENT CONSOLE/BASE RADIO REPAIRS; 2 WAY MAINT, IMC SOFTWARE MAINTENANCE, LAPTOP SOFTWARE, REPEATER TOWER LEASE	18713.93	21000.00	13384.77	19000.00	19000.00	.00	-2000.00	-10
2210 TELEPHONE INCLUDES REGULAR LINES, 911, TELETYPE, TDY LINE,PSAP FEES TO YORK FOR SO BERW (\$16678)& BERWICK(\$15883)	39529.97	37360.00	1946.50	37360.00	37360.00	.00	.00	0
2240 ADVERTISING NEW PERSONNEL	.00	200.00	.00	200.00	200.00	.00	.00	0
2410 TRAVEL ALLOWANCE MILEAGE/TOLLS FOR TRAINING	1096.00	250.00	.00	250.00	250.00	.00	.00	0
2460 TRAINING ONGOING TRAINING/CERTIFICATIONS; JPMA ONLINE TRAINING	1571.50	2500.00	779.00	2500.00	2500.00	.00	.00	0
3020 OFFICE SUPPLIES VCR & RECORDING TAPES, LOG BOOKS, DVD'S, KEYBOARDS, SHREDDER BAGS	566.38	600.00	260.02	500.00	500.00	.00	-100.00	-17
4030 FURNITURE/FIXTURES CHAIRS, BOOKCASES; SHELIVING, FLOOR MATS	1089.99	1000.00	1169.93	1000.00	1000.00	.00	.00	0
4050 EQUIPMENT COMPUTER, QA SOFTWARE FOR EMD, OFF SITE STORAGE, SERVER, TIP SOFT,CONSOLE LIGHT, LARGER CAMERA MONITOR	1948.84	12000.00	1029.15	14200.00	14200.00	.00	2200.00	18
4060 UNIFORMS/WORK GEAR 4 FULL TIME @ \$450 4 PART TIME @ \$75	667.49	2200.00	.00	2200.00	2200.00	.00	.00	0
Department 4240 Totals	319366.51	330252.00	203541.22	336636.00	336636.00	.00	6384.00	2
Department 4250 STREET LIGHTS 3320 ELECTRICITY ELECTRIC RATES HAVE INCREASED BY 10-13%	43789.91	43000.00	32039.15	49000.00	49000.00	.00	6000.00	14
Department 4250 Totals	43789.91	43000.00	32039.15	49000.00	49000.00	.00	6000.00	14
Department 4310 HIGHWAY DEPARTMENT 1010 SALARY PUBLIC WORKS DIRECTOR; 40 HRS/WK	73722.53	75651.00	57901.04	77562.00	77562.00	.00	1911.00	3
1020 WAGES - FULL TIME FOREMAN; GRADE 14; 40 HRS/WK EQUIP OPERATORS (3); GRADE 10; 40 HR/WK INCLUDES 1 NEW EQUIP OPERATOR	135193.51	138944.00	106361.52	177918.00	177918.00	.00	38974.00	28
1040 WAGES - PART TIME EQUIPMENT OPERATORS/LABORERS; GRADE 7; 1200 HRS/YEAR	13017.75	17460.00	18700.26	17664.00	17664.00	.00	204.00	1

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1045 WAGES - P/T WINTER EQUIPMENT OPERATOR, TRACKLESS OPERATOR; GRADE 7; 1680 HRS/YEAR; SHOVELERS; GRADE 3; 100 HRS/YEAR	37694.35	27433.00	49511.08	26395.00	26395.00	.00	-1038.00	-4
1110 OVERTIME ESTIMATE 390 HRS/YR	2973.14	13028.00	4191.38	13373.00	13373.00	.00	345.00	3
1120 OVERTIME:WINTER ESTIMATE 905 HRS	26677.05	30232.00	31226.66	31032.00	31032.00	.00	800.00	3
2140 REP/MAINT:MACH:SUMMER IN HOUSE & OUTSIDE MAINTENANCE; INCLUDES TIRES, AUGERS, GENERAL REPAIRS	67155.04	77000.00	12462.92	77000.00	77000.00	.00	.00	0
2142 REP/MAINT:MACH:WINTER REPAIRS RELATED TO WINTER USE, CUTTING EDGES	44040.56	33000.00	34189.57	33000.00	33000.00	.00	.00	0
2270 RENTALS AIR COMPRESSOR, ROCK DRILLS, AUGER	.00	2000.00	1025.00	2000.00	2000.00	.00	.00	0
2280 CONTRACTS:OTHER STRIPING, OXYGEN/ACETELENE, TRUCKING, ROADSIDE MOWING, SWEEPING, MISC CONTRACTED EQUIPMENT	24496.74	34200.00	9122.61	34200.00	34200.00	.00	.00	0
2281 CONTRACTS:WINTER PLOWING (3 ROUTES,20 STORMS,6.5HRS EA); CATCH BASIN CLEANING (440 BASINS); HAULING SNOW	37708.75	43172.00	32866.51	43172.00	43172.00	.00	.00	0
2282 TREE REMOVAL	6412.50	6000.00	4475.00	6000.00	6000.00	.00	.00	0
2287 STORM WATER MGMT PORTION OF KACTS CONTRACT, PHASED MAPPING, GWR MONITORING	19479.26	20000.00	7507.06	20000.00	20000.00	.00	.00	0
2460 TRAINING SAFETY & MISC WORKSHOPS	875.50	1500.00	797.04	1500.00	1500.00	.00	.00	0
3080 BLDG/CONSTRUCT MATERIAL EROSION CONTROL MATERIALS, GRASS SEED	1999.92	5000.00	681.87	5000.00	5000.00	.00	.00	0
3210 FUEL DIESEL/GAS/OIL FOR HWY VEHICLES & EQUIP; 14,000 GAL @ \$3.00/GAL	48986.99	49000.00	46248.82	42000.00	42000.00	.00	-7000.00	-14
3820 GRAVEL CRUSHED GRAVEL & RIP RAP 400 CY @ \$12/CY	1204.09	4800.00	32.31	4800.00	4800.00	.00	.00	0
3830 ASPHALT/CONCRETE COLD PATCH/POTHOLE: 90 TON @\$110/TON; HOT MIX/CUTS, SWALES: 85 TON @\$73/TON	11780.93	16150.00	7140.32	16150.00	16150.00	.00	.00	0
3840 SALT/DEICER 1600 TON OF NaCl @ \$70/TON	111919.67	112000.00	118305.22	112000.00	112000.00	.00	.00	0
3880 SIGNS	1847.01	3000.00	2464.91	3000.00	3000.00	.00	.00	0
3890 CULVERTS	255.67	3000.00	.00	3000.00	3000.00	.00	.00	0
4055 TOOLS SHOVELS, BROOMS, HAND TOOLS, SAWS	2920.13	4000.00	1421.26	4000.00	4000.00	.00	.00	0
4060 UNIFORMS/WORK GEAR UNIFORMS AND SAFETY GEAR; 4 EMPLOYEES @ \$1,000 EACH	7481.66	7070.00	5398.05	4000.00	4000.00	.00	-3070.00	-43
Department 4310 Totals	677842.75	723640.00	552030.41	754766.00	754766.00	.00	31126.00	4

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Department 4315 PUBLIC FACILITIES								
2110 REP/MAINT:PARKS PLANTS, LOAM, FENCE REPAIR, GRAVEL, LIGHTS	1412.05	3000.00	2287.44	3000.00	3000.00	.00	.00	0
2280 CONTRACTS TENNIS COURTS (LEASE AGREEMENT WITH BA), MOWING, TURF MAINTENANCE, CURB SPRAYING, FIELD MOWING, REFURBISH SOCCER FIELD	29124.29	30525.00	15466.09	32525.00	32525.00	.00	2000.00	7
3090 FIELD SUPPLIES TRASH CANS/LINERS FOR FIELDS, PARKS, BOAT LANDING	106.82	350.00	56.08	350.00	350.00	.00	.00	0
3095 FLAGS VETERAN'S MONUMENT, TOWN HALL, COMM CENTER, COUNTING HOUSE, VETERAN'S GRAVES	1209.16	1200.00	.00	1200.00	1200.00	.00	.00	0
3320 ELECTRICITY:PARKS PAUL ST PARKING LOT, MONUMENT, NORTON ST LOT; DECREASE DUE TO LIGHTING UPGRADES	1732.29	2000.00	872.18	1500.00	1500.00	.00	-500.00	-25
3340 WATER METERS AT SOLDIER'S MONUMENT; IRRIGATION AT WILLOW DR FIELDS, COMMUNITY GARDEN	1750.18	5500.00	3133.54	5500.00	5500.00	.00	.00	0
Department 4315 Totals	35334.79	42575.00	21815.33	44075.00	44075.00	.00	1500.00	4
Department 4325 TOWN GARAGE								
2130 REPAIRS/MAINTENANCE MISC REPAIRS, DOOR REPAIRS, LIGHTS, WASTE OIL HEATER, STATE PRESSURE VESSEL FEE	2946.08	3500.00	2893.42	3500.00	3500.00	.00	.00	0
2210 TELEPHONE 384-3307	341.37	350.00	215.17	350.00	350.00	.00	.00	0
2280 CONTRACTS SPRINKLER TESTING, CRANE INSPECTION, WASTE OIL HEATER & OIL/WATER SEPARATOR SERVICE, FIRE EXTINGUISHERS, BACKFLOW	645.00	2545.00	250.00	2545.00	2545.00	.00	.00	0
3090 OPERATING SUPPLIES CLEANING SUPPLIES, PAPER GOODS	825.78	1400.00	.00	1400.00	1400.00	.00	.00	0
3310 HEATING OIL HEAT VIA WASTE OIL HEATER AT GARAGE #2 FUEL: 400 GAL @ \$2.05/GAL	.00	.00	.00	820.00	820.00	.00	820.00	100
3320 ELECTRICITY AFFECTED BY WINTER USE	3472.74	3000.00	1839.92	3000.00	3000.00	.00	.00	0
3330 LP GAS HEATING AT TOWN GARAGE ESTIMATE 450 GAL @ \$2.24/GAL; MGR CHANGE TO \$4000	6737.07	1000.00	5428.95	1000.00	4000.00	.00	3000.00	300

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3340 WATER FIRE PROTECTION @ \$565/QTR; USAGE @ \$156/QTR	2915.75	2900.00	1441.20	2900.00	2900.00	.00	.00	0
3350 SEWER ASSESSED AT 1 UNIT (\$188); USAGE: EST 85000 GAL @ \$.01/GAL	826.43	1050.00	342.00	1050.00	1050.00	.00	.00	0
Department 4325 Totals	18710.22	15745.00	12410.66	16565.00	19565.00	.00	3820.00	24
Department 4330 TRANSFER STATION								
1020 WAGES - FULL TIME SUPERVISOR; GRADE 10; 40 HRS/WK	32994.64	39907.00	29434.75	40924.00	40924.00	.00	1017.00	3
1040 WAGES - PART TIME ATTENDENTS; GRADE 6; 76 HRS/WK PLUS 12 HRS/MONTH BALING	63223.71	56975.00	43137.99	57769.00	57769.00	.00	794.00	1
1110 OVERTIME ESTIMATE 25 HRS/YEAR	.00	1583.00	.00	1623.00	738.00	.00	-845.00	-53
2020 PROFESSIONAL SERVICE REDESIGN WORK FOR TRANSFER STATION LAYOUT	2000.00	2000.00	.00	2000.00	2000.00	.00	.00	0
2045 INOCULATIONS REQUIRED IMMUNIZATIONS & PRE EMPLOYMENT PHYSICALS	325.54	300.00	190.24	300.00	300.00	.00	.00	0
2130 REP/MAINT:BUILDING PAINTING, SIDING REPAIR	4657.51	2000.00	4916.93	3000.00	3000.00	.00	1000.00	50
2150 REP/MAINT:EQUIPMENT COMPACTOR, CRUSHER, BACKHOE, BAILER, CONTAINERS	22770.20	12000.00	3045.08	12000.00	12000.00	.00	.00	0
2210 TELEPHONE LINE 384-3309	341.33	350.00	215.16	350.00	350.00	.00	.00	0
2220 PRINTING SIGNS, PRE NUMBERED DISPOSAL RECEIPTS	610.00	500.00	305.00	500.00	500.00	.00	.00	0
2280 CONTRACTS TERMINEX (\$500), BRUSH GRINDING (\$9,000), MOWING LANDFILL CAP (\$1,200)	718.44	10700.00	3355.50	10700.00	10700.00	.00	.00	0
2283 CONTRACTS:DISPOSAL WASTE:900 TONS @ \$73/TON; PAYT BAGS, ARC:680 TONS @ \$82/TON; HAZMAT DISPOSAL, FREON REMOVAL, TIRES, PAYT BAGS	114785.43	145820.00	74741.46	148460.00	148460.00	.00	2640.00	2
2284 CONTRACTS:WELL TEST TESTING & MONITORING	2300.00	5260.00	2960.00	5260.00	5260.00	.00	.00	0
2286 FEES/PERMITS RECYCLING & OPERATING FEES TO DEP	660.00	600.00	538.00	600.00	600.00	.00	.00	0
2460 TRAINING WORKSHOPS ON RECYCLING, SAFETY	145.80	600.00	.00	600.00	600.00	.00	.00	0
3090 OPERATING SUPPLIES BALING SUPPLIES, PLASTIC BAGS, PAINT, BROOMS, CLEANING SUPPLIES	2567.57	4000.00	2965.79	4000.00	4000.00	.00	.00	0

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3320 ELECTRICITY	3076.51	2500.00	2076.71	2500.00	2500.00	.00	.00	0
3340 WATER	208.00	208.00	121.33	208.00	208.00	.00	.00	0
5/8" METER @ \$52/QTR								
3350 SEWER	258.67	300.00	144.67	300.00	300.00	.00	.00	0
1 UNIT @ \$188/YR;								
USAGE: 11000 GAL @ \$.01/GAL								
3880 SIGNS	.00	300.00	.00	300.00	300.00	.00	.00	0
TRAFFIC FLOW, RECYCLE STATIONS								
4060 UNIFORMS/WORK GEAR	487.91	1400.00	411.24	1400.00	1400.00	.00	.00	0
SHIRTS, RAIN GEAR, BOOTS, GLOVES, GOGGLES, MISC SAFETY EQUIPMENT								
Department 4330 Totals	252131.26	287303.00	168559.85	292794.00	291909.00	.00	4606.00	2
Department 4335 SOLID WASTE TRANSPORTATION								
1020 WAGES - FULL TIME	30063.34	30834.00	20595.86	31610.00	31610.00	.00	776.00	3
EQUIPMENT OPERATOR; GRADE 10; 26.67 HRS/WK								
1025 WAGES - NO BERWICK	15052.14	15417.00	10377.26	15805.00	15805.00	.00	388.00	3
EQUIPMENT OPERATOR; GRADE 10; 13.33 HRS/WK BILLED TO NORTH BERWICK								
1040 WAGES - PART TIME	2604.61	2800.00	4499.36	6000.00	6000.00	.00	3200.00	114
VACATION/SICK COVERAGE								
1110 OVERTIME	1694.10	1070.00	1084.20	1095.00	1095.00	.00	25.00	2
ESTIMATE 32 HRS/YEAR								
2045 INOCULATIONS	.00	200.00	.00	200.00	200.00	.00	.00	0
HEPATITIS & BLOOD TEST FOR EMPLOYEES								
2140 REP/MAINT:VEHICLES	19321.48	17000.00	9972.60	17000.00	17000.00	.00	.00	0
REGULAR TRUCK MAINTENANCE: FILTERS, OIL, BRAKES, TIRES, CABLES; CONTRACT TRUCKING WHEN VEHICLE OUT OF SERVICE								
2420 TOLLS/PHONE	1678.16	2000.00	1456.22	2000.00	2000.00	.00	.00	0
TRANSPASS, CELL PHONE								
3210 FUEL	16559.99	17500.00	.00	15000.00	15000.00	.00	-2500.00	-14
APPROX 5,000 GAL/YR @ \$3.00/GAL								
4060 UNIFORMS/WORK GEAR	1626.61	1700.00	1107.95	1000.00	1000.00	.00	-700.00	-41
1 EMPLOYEE @ \$1,000; INCLUDES UNIFORMS AND ALL SAFETY GEAR								
Department 4335 Totals	88600.43	88521.00	49093.45	89710.00	89710.00	.00	1189.00	1
Department 4410 RECREATION DEPARTMENT								
1010 SALARY	53181.37	54568.00	41774.08	55944.00	55944.00	.00	1376.00	3
RECREATION DIRECTOR; GRADE 14; 40 HRS/WK								
1030 WAGES - P/T SUMMER	11552.32	10000.00	10370.25	8700.00	7500.00	.00	-2500.00	-25
CAMP COUNSELORS (3); GRADE 1; 250 HRS/WK								

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1035 WAGES:PROGRAM STAFF PROGRAM/CLERICAL STAFF; GRADE 7; INCREASE FROM 10 TO 15 HRS/WK; 50 WKS/YR	1720.00	7509.00	5671.20	11050.00	11050.00	.00	3541.00	47
2210 TELEPHONE 384-3306	386.00	500.00	245.11	500.00	500.00	.00	.00	0
2220 PRINTING BROCHURE & POST CARD OF PROGRAMS; FLYERS	500.00	500.00	172.89	500.00	500.00	.00	.00	0
2240 ADVERTISING SUMMER HELP	100.00	100.00	100.00	100.00	100.00	.00	.00	0
2285 INTERNET SHARED CONNECTION WITH RESCUE, FIRE & SENIORS	82.39	200.00	40.01	200.00	200.00	.00	.00	0
2410 TRAVEL ALLOWANCE IRS RATE FOR TRAVEL TO SO MAINE REC DIRECTORS MEETINGS & MMA	267.62	250.00	68.46	250.00	250.00	.00	.00	0
2460 TRAINING MMA CONVENTION, NORTHERN NE SPRING RECREATION CONFERENCE, WORKSHOPS IN HEALTH/EXERCISE	235.00	200.00	260.00	200.00	200.00	.00	.00	0
2465 TRAINING:SUMMER STAFF CPR; SEXUAL HARRASSMENT/BULLYING	64.40	350.00	.00	350.00	350.00	.00	.00	0
2510 DUES MAINE RECREATION & PARKS; SOUTHERN MAINE REC DIRECTORS	45.00	65.00	45.00	65.00	65.00	.00	.00	0
3730 PARTICIPANT SUBSIDY PROGRAM/CAMP COSTS FOR QUALIFIED CHILDREN	831.12	800.00	484.35	800.00	800.00	.00	.00	0
Department 4410 Totals	68965.22	75042.00	59231.35	78659.00	77459.00	.00	2417.00	3
Department 4450 CONSERVATION COMMISSION								
2480 PROGRAMS VERNAL POOL EDUCATION, TOWN FOREST MGMT PLAN, INVASIVE SPECIES EDUCATION	281.97	300.00	202.68	300.00	300.00	.00	.00	0
2510 DUES GREAT WORKS REGIONAL LAND TRUST, MAINE ASSN OF CONSERVATION CO-ORDINATORS	295.00	295.00	100.00	295.00	295.00	.00	.00	0
3735 COORDINATOR SUBSIDY TOWN CONTRIBUTION TOWARD CONSERVATION COORDINATOR AT MT A	4250.00	4250.00	757.00	4250.00	4250.00	.00	.00	0
Department 4450 Totals	4826.97	4845.00	1059.68	4845.00	4845.00	.00	.00	0
Department 4470 LIBRARY								
1010 SALARY LIBRARIAN; GRADE 14; 40 HRS/WK	38385.85	46155.00	35026.95	47310.00	47310.00	.00	1155.00	3

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TOWN OF SO. BERWICK
 APPROPRIATION BUDGET MASTER REPORT
 DEPARTMENT

Sub Description	Expended Last Year 13/14	Budget Curr Year 14/15	Expended Curr Year 14/15	DEPARTMENT Requested 15/16	MANAGER Requested 15/16	Approved 15/16	\$ Variance (MAN Req)	%
1020 WAGES - FULL TIME MAINTENANCE/CUSTODIAN/LABORER; GRADE 7; 6 HRS/WK; POSITION SHARED WITH TOWN HALL (22 HRS) AND COMM CTR (12 HRS)	.00	.00	.00	4574.00	4574.00	.00	4574.00	100
1040 WAGES - PART TIME CHILDREN'S AIDE: GRADE 7; 21 HRS/WK AIDE: GRADE 4; 20 HRS/WK, NEW AIDE POSITION; GRADE 4; 4 HRS/WK	30989.06	33231.00	24594.82	37550.00	37550.00	.00	4319.00	13
2120 REPAIRS/MAINTENANCE TYPEWRITERS, CARPET CLEANING; BLDG CLEANING DONE BY TOWN EMPLOYEE	6516.33	5000.00	4731.51	1100.00	1100.00	.00	-3900.00	-78
2210 TELEPHONE 1 REGULAR LINE & 2 DEDICATED LINES FOR FIRE ALARM	881.91	900.00	435.77	900.00	900.00	.00	.00	0
2280 CONTRACTS STATE DELIVERY FOR INTERLIBRARY LOAN, HVAC MAINTENANCE, SPRINKLERS, SECURITY SYSTEM, BACKFLOW PREVENTION INSPECTION	391.73	2550.00	245.00	5800.00	5800.00	.00	3250.00	127
2410 TRAVEL ALLOWANCE PAID AT IRS RATE FOR TRAVEL TO WORKSHOPS & CONFERENCES	565.16	650.00	432.04	650.00	650.00	.00	.00	0
2460 TRAINING CONTINUING EDUCATION COURSES, WORKSHOPS, CONFERENCES	185.00	250.00	335.00	250.00	250.00	.00	.00	0
2480 PROGRAMS STORY HOUR, HOLIDAY PROGRAMS, SPEAKERS, MAINE HUMANITIES PRGM BOOK DISCUSSIONS, REFRESHMENTS	564.59	500.00	526.80	500.00	500.00	.00	.00	0
2520 PUBLICATIONS/SUBSCRIPTIONS BOOKS, SUBSCRIPTIONS, DIGITAL MATERIAL, LARGE PRINT, AUDIO BOOKS	11756.41	12000.00	7639.93	12000.00	12000.00	.00	.00	0
3010 POSTAGE	.00	.00	3.94	.00	.00	.00	.00	0
3020 OFFICE SUPPLIES UNIQUE TO LIBRARY FOR BOOK PROCESSING, BOOK COVERS, TAPE, STATIONERY, BARCODES, LAMINATE, MENDING SUPPLIES	884.10	1000.00	1099.55	1200.00	1200.00	.00	200.00	20
3060 JANITORIAL SUPPLIES	96.95	500.00	92.78	500.00	500.00	.00	.00	0
3320 ELECTRICITY DECREASE DUE TO SOLAR PANELS	8939.87	8000.00	5307.80	5000.00	5000.00	.00	-3000.00	-38
3330 LP GAS	3198.45	5000.00	1180.78	2000.00	2000.00	.00	-3000.00	-60
3340 WATER FIRE PROTECTION @ \$337/QTR; USAGE @ \$300/QTR	1933.65	2550.00	1186.93	2550.00	2550.00	.00	.00	0
3350 SEWER DEBT SERVICE:1 UNIT @\$188/YR; USAGE ESTIMATED: 181,000 GAL @ \$.01/GAL	837.00	2000.00	801.00	2000.00	2000.00	.00	.00	0
4030 FURNITURE/FIXTURES ITEMS TO ENSURE LIBRARY OPERATES EFFICIENTLY	.00	500.00	.00	500.00	500.00	.00	.00	0

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TOWN OF SO. BERWICK
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4050 EQUIPMENT ONLINE CIRCULATION SYSTEM, STATE ROUTER MAINTENANCE FEE, REPLACE COMPUTER	2423.31	3000.00	2072.06	3000.00	3000.00	.00	.00	0
Department 4470 Totals	108549.37	123786.00	85712.66	127384.00	127384.00	.00	3598.00	3
Department 4510 SOCIAL SERVICES								
1010 SALARY	10243.81	.00	.00	.00	.00	.00	.00	0
1040 WAGES - PART TIME GA ADMINISTRATOR; GRADE 14; 15 HRS/WK MGR REDUCE HOURS TO 10/WK; GA ADMIN ASS'T:GRADE 7; 4 HRS/WK	8315.23	22820.00	5959.31	22512.00	16081.00	.00	-6739.00	-30
2150 REP/MAINT:EQUIPMENT WELPAC MAINTENANCE; ADDITIONAL PROGRAMMING, MISC REPAIRS	1220.62	1400.00	1200.00	1400.00	1400.00	.00	.00	0
2410 TRAVEL ALLOWANCE TRAVEL TO MISC WORKSHOPS & CONFERENCES	30.74	600.00	.00	500.00	500.00	.00	-100.00	-17
2450 EMPLOYEE EXPENSES MEALS/LODGING AT MMA CONVENTION, SPRING SEMINAR, MONTHLY MEETINGS	54.00	300.00	.00	200.00	200.00	.00	-100.00	-33
2460 TRAINING WELPAC, SPRING GA SEMINAR, REGIONAL TRAINING; COVERS 2 EMPLOYEES	75.00	500.00	.00	500.00	500.00	.00	.00	0
2510 DUES MAINE WELFARE DIRECTORS	90.00	90.00	30.00	90.00	90.00	.00	.00	0
2710 ASSISTANCE GRANTS FUNDING REFLECTS STATE POLICIES & CURRENT ECONOMIC CONDITIONS	36211.04	55000.00	22674.83	55000.00	45000.00	.00	-10000.00	-18
3020 OFFICE SUPPLIES PROGRAM FORMS, CLIENT FILES	82.87	150.00	828.95	200.00	200.00	.00	50.00	33
Department 4510 Totals	56323.31	80860.00	30693.09	80402.00	63971.00	.00	-16889.00	-21
Department 4530 SOCIAL/CIVIC SERV.CONTRIBUTION								
2711 CARING UNLIMITED DOMESTIC VIOLENCE PGMS,SHELTER,SUPPORT GROUPS,ADVOCACY/COURT ACCOMPANIMENT;	500.00	500.00	500.00	500.00	500.00	.00	.00	0
2712 SO.MAINE AGY:AGING ELDER CARE CONSULTATION, MEALS DELIVERED	200.00	200.00	200.00	700.00	200.00	.00	.00	0
2713 VISITING NURSE/HOME HEALTH HOME NURSING VISITS, ADULT CLINIC AT COMM CTR;	.00	300.00	300.00	500.00	300.00	.00	.00	0
2716 MAINE BEHAVIORAL HEALTHCARE CRISIS SUPPORT, MENTAL HEALTH & SUBSTANCE ABUSE SERVICES	500.00	500.00	500.00	500.00	500.00	.00	.00	0
2717 YORK CTY COMM ACTION FUEL ASSISTANCE,HOUSING,WIC,TRANSPORT, HEALTH CENTER, HEADSTART	1900.00	1900.00	1900.00	2000.00	1900.00	.00	.00	0

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TOWN OF SO. BERWICK
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2720 KIDS FREE TO GROW DEDICATED TO PREVENTION OF CHILD ABUSE; CHILDREN @ SAD35 REC'D PROGRAMMING;	100.00	100.00	100.00	500.00	100.00	.00	.00	0
2721 SO MAINE PARENT AWARENESS PROVIDES INFORMATION, SUPPORT, TRAINING OPPORTUNITIES TO FAMILIES WITH SPECIAL NEEDS CHILDREN	250.00	250.00	250.00	.00	.00	.00	-250.00	-100
2722 HOSPICE OF YORK MEDICAL, EMOTIONAL & SPIRITUAL SUPPORT OF PATIENT AND FAMILY	.00	100.00	100.00	.00	.00	.00	-100.00	-100
2723 WOODFORDS SERVES SPECIAL NEEDS CHILDREN OF ALL AGES	175.00	175.00	175.00	.00	.00	.00	-175.00	-100
2724 SEXUAL ASSAULT SUPT CRISIS HOTLINE, ADVOCATE AT ER & POLICE STATION; PROF TRAINING FOR PD, HOSPITALS & SCHOOLS; TRAINING FOR RECREATION STAFF	100.00	100.00	100.00	100.00	200.00	.00	100.00	100
2728 SHIPYARD ASSOCIATION DEVELOPMENT OF PNSY; NEXT POTENTIAL BRAC EXPECTED IN 2015	500.00	500.00	500.00	.00	500.00	.00	.00	0
2731 AMERICAN RED CROSS AID DURING STORM EVENTS; BLOOD DRIVES	500.00	500.00	500.00	.00	500.00	.00	.00	0
2742 SO BERWICK CEMETERY ASSN FUNDING FOR MOWING AT WOODLAWN, PORTLAND ST & PLEASANT HILL CEMETERIES (VETERAN'S GRAVES)	5000.00	5000.00	5000.00	.00	5000.00	.00	.00	0
2746 YORK COUNTY SHELTERS EMERGENCY SHELTER, PROGRAMS & COMMUNITY HOUSING, FOOD PANTRY	723.00	723.00	723.00	.00	500.00	.00	-223.00	-31
2747 MAINE PUBLIC BROADCASTING INFORMATIONAL, CULTURAL, EDUCATIONAL RESOURCE	.00	.00	.00	100.00	.00	.00	.00	0
2749 BIDDEFORD FREE CLINIC PROVIDES FREE GENERAL MEDICAL & NON NARCOTIC MEDICATION FOR THOSE WITHOUT HEALTH INS; DENTAL NEEDS ALSO	75.00	75.00	75.00	500.00	125.00	.00	50.00	67
2751 LIFEFLIGHT FOUNDATION TRANSPORT TO NEEDED SPECIALIZED CARE REGARDLESS OF INSURANCE OR FINANCIAL STATUS	.00	.00	.00	1805.00	.00	.00	.00	0
Department 4530 Totals	10523.00	10923.00	10923.00	7205.00	10325.00	.00	-598.00	-5
Department 4733 COMMUNITY CENTER DEBT								
2960 PRINCIPAL	70000.00	70000.00	70000.00	70000.00	70000.00	.00	.00	0
2970 INTEREST MATURITY DATE: 11/1/2015 BALANCE AS OF 6/30/14: \$140,000 ORIGINAL BOND: \$1,400,000	9066.98	4741.00	2567.65	603.00	603.00	.00	-4138.00	-87
Department 4733 Totals	79066.98	74741.00	72567.65	70603.00	70603.00	.00	-4138.00	-6

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Department 4734 YOUNG ST DEBT								
2960 PRINCIPAL	31579.00	31579.00	31579.00	31579.00	31579.00	.00	.00	0
2970 INTEREST	22854.52	21676.00	11263.44	10948.00	10948.00	.00	-10728.00	-49
Maturity Date: 5/1/2028								
Balance as of 6/30/14: \$442,106								
Original Bond: \$600,000								
Department 4734 Totals	54433.52	53255.00	42842.44	42527.00	42527.00	.00	-10728.00	-20
Department 4735 2010 CIP								
2960 PRINCIPAL	29000.00	30000.00	30000.00	31000.00	31000.00	.00	1000.00	3
2970 INTEREST	17519.44	24417.00	8584.22	23788.00	23788.00	.00	-629.00	-3
Maturity Date: 11/1/2030;								
Balance as of 6/30/14: \$615,000								
Original Bond: \$700,000								
Department 4735 Totals	46519.44	54417.00	38584.22	54788.00	54788.00	.00	371.00	1
Department 4736 LIBRARY CONSTRUCTION								
2960 PRINCIPAL	100000.00	100000.00	100000.00	100000.00	100000.00	.00	.00	0
2970 INTEREST	46625.00	44625.00	22812.50	42500.00	42500.00	.00	-2125.00	-5
Maturity Date: 5/1/2026								
Balance as of 6/30/14: \$1,200,000								
Original Bond: \$1,500,000								
Department 4736 Totals	146625.00	144625.00	122812.50	142500.00	142500.00	.00	-2125.00	-1
Department 4850 CONTINGENCY FUNDING								
2820 COMPENSATED ABSENCE RESERVE	30000.00	30000.00	12083.50	30000.00	30000.00	.00	.00	0
Non Lapsing Fund to cover vacation, sick, PTO liability; Balance 1/30/15: \$80,023; Liability as of 12/31/14: \$199,258								
Department 4850 Totals	30000.00	30000.00	12083.50	30000.00	30000.00	.00	.00	0
Department 4855 CAPITAL IMPROVEMENTS								
2910 EQUIPMENT:HIGHWAY	100000.00	100000.00	1849.99	100000.00	100000.00	.00	.00	0
Funds maintained in separate Capital Reserve Account; See 5 Year Plan								
2920 EQUIPMENT:OFFICE	16000.00	16000.00	.00	16000.00	16000.00	.00	.00	0
Funds held in separate designated acct; See 5 Year Plan								
2940 EQUIPMENT:FIRE DEPT	80000.00	80000.00	223318.42	80000.00	70000.00	.00	-10000.00	-13
Funds maintained in separate Capital Reserve Account; See 5 Year CIP Plan								

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2980 EQUIPMENT:POLICE NEW CRUISER/RADIO/SETUP; SEE 5 YEAR PLAN	35000.00	40000.00	70205.24	40000.00	40000.00	.00	.00	0
2990 TRANSFER STATION REPLACE ROLLOFF CONTAINER SEE 5 YEAR PLAN	10000.00	15000.00	13949.21	10000.00	10000.00	.00	-5000.00	-33
4210 TOWN BLDGS RESERVE FUNDS CAPITAL NEEDS OF ALL TOWN BLDGS;	12000.00	15000.00	21971.44	15000.00	15000.00	.00	.00	0
4230 POLICE STATION RESERVE INITIAL COSTS FOR BUILDING/RENOVATION OF POLICE STATION	.00	20000.00	.00	20000.00	20000.00	.00	.00	0
4250 ROADS FINISH EMERYS BRIDGE RD:SHIM/SURFACE, LIMITED AREA OF RECLAMATION; START OLD FIELDS RD AS FUNDS ALLOW:SHIM/SURFACE	600000.00	600000.00	441365.54	600000.00	600000.00	.00	.00	0
4252 ROADS: SPECIAL PROJECTS BUILD & PAVE RAILROAD AVE PARKING LOT (\$100,000); MATCH FOR STATE PROJECT ON RT 236/ACADEMY/VINE ST (\$57,100)	.00	.00	.00	157100.00	157100.00	.00	157100.00	100
4256 SHOREY'S BRIDGE PROJECT COMPLETED	50000.00	50000.00	65125.44	.00	.00	.00	-50000.00	-100
Department 4855 Totals	903000.00	936000.00	837785.28	1038100.00	1028100.00	.00	92100.00	10
GRAND TOTALS	5832945.84	6223767.00	4553311.46	6693936.00	6622493.00	.00	398726.00	6

CAPITAL RESERVE		2015/16	2016/17	2017/18	2018/19	2019/20	FUTURE NEEDS
PUBLIC WORKS		100,000	100,000	100,000	100,000	110,000	
Current Bal: \$278,000	Replace 89 Dump, 00 Sterling, 01 Sterling, 02 Sterling \$640,000 (5 Yr Lease); Sell Trucks for \$58K	Year 1 Lease Pymt \$138,200; Rebuild/Refurbish 05 Rolloff \$70K	Year 2 Lease Pymt \$138,200	Year 3 Lease Pymt \$138,200	Year 4 Lease Pymt \$138,200; Replace Trackless \$150K	Final Lease Pymt For 4 Trucks; Dump Replacement; Replace Trackless; Replace Cat Loader Replace Ford F350	
Approx. Carryfwd	436,000	327,800	289,600	251,400	73,200		
OFFICE EQUIPMENT		16,000	16,000	16,000	16,000	16,000	
Current Bal: \$38,500	Comm Ctr Copier \$6K Replace 3 workstations/ laptops \$5,000	Mgr. copier \$12K, Replace 3 workstations \$4,000	Fin. Server & Software \$30K, Clerk's Copier \$6K, Replace 3 workstations \$4,000, Assessing Server \$8K	Replace 3 workstations \$4,000, Replace PD's Copier \$7K, Finance Copier \$6K	3 workstations \$4,000, Rep/Repl. Voting Booths \$5K	Ongoing workstation replacement; Replace Voting Booths; Purchase Voting Machine; Copier Replacements;	
Approx. Carryfwd	43,500	43,500	11,500	10,500	17,500		
FIRE DEPARTMENT		70,000	75,000	75,000	75,000	75,000	
Current Bal: \$41,000	Y3 Tanker Pymt. \$23,705 Y1 Engine2 Pymt. \$43,205 Balance of Thermal Imaging Camera \$4,150 Replace 5 AirPacks \$28,000	Y4 Tanker Pymt. \$23,705 Y2 Engine2 Pymt. \$43,205 AirBag Lifting System (half) \$6,000	Y5 Tanker Pymt. \$23,705 Y3 Engine2 Pymt. \$43,205 AirBag Lifting System (balance) \$6,000	Y6 Tanker Pymt. \$23,705 Y4 Engine2 Pymt. \$43,205	Final Tanker Pymt. \$23,705 Y5 Engine2 Pymt. \$43,205; Purchase Boat, Motor, Trailer \$17,000	2 Payments for Engine2; Replace Engine1	
Approx. Carryfwd	1,940	4,030	6,120	14,210	5,300		

CAPITAL RESERVE	2015/16	2016/17	2017/18	2018/19	2019/20	FUTURE NEEDS
PUBLIC SAFETY	40,000	45,000	45,000	50,000	50,000	
Current Bal: \$7,900 Equipment and Facilities	Replace Cruiser \$25K Setup, Radio & Camera \$15,500	4x4 Cruiser Lease/Purchase (3 Years) Setup, Radio & Camera \$15,500 Replace Radar/Sign Trailer \$18K	Replace \$25K Cruiser Setup, Radio & Camera \$15,500; Y1 Pmt. 4x4 \$13K	Replace \$25K Cruiser Setup, Radio & Camera \$15,500; Y2 Pmt. 4x4 \$13K	Replace Cruiser \$25K Setup, Radio & Camers \$15,500; Y3 Pmt. 4x4 \$13K	Annual Replacement of Cruiser plus Setup, Radio and Camera; Replacement of Cruiser Laptops
Approx. Carryfwd	7,400	18,900	10,400	6,900	3,400	
TRANSFER STATION	10,000	10,000	10,000	5,000	5,000	
Current Bal: \$1,000 Equipment	Replace 1 rolloff cont. \$8K/ea	Replace 1 rolloff cont. \$8K/ea	Replace 1 rolloff cont. \$8K	Replace 1 rolloff cont. \$8K	replace 1 rolloff cont. \$8K/ea	Replacement and/or Reconditioning of Rolloff Containers
Approx. Carryfwd	3,000	5,000	7,000	4,000	1,000	
TOWN BUILDINGS RESERVE	15,000	15,000	15,000	15,000	12,000	
Current Bal: \$31,600						By design, this account is for Unforeseen needs for any Town Building and ongoing major repairs
Approx. Carryfwd	46,600	61,600	76,600	91,600	103,600	
ROADS	600,000	600,000	600,000	600,000	600,000	
	Finish Emerys Bridge Rd. Shim/Surface, Reclamation; Start Oldfields Rd. Shim/Surface					
TOTAL TO RAISE	851,000	861,000	861,000	861,000	868,000	
4/16/2015	2015/16	2016/17	2017/18	2018/19	2019/20	FUTURE NEEDS

Members of the 126th Legislature

State Representatives:

<u>District 6</u>	<u>District 2</u>
Mark W. Eves	Roberta B. Beavers
Speaker of the House	72 Woodland Hills
29 Acorn Lane	South Berwick, ME 03908
North Berwick, ME 03906	748-3432
287-1300	287-1400
Mark.Eves@legislature.maine.gov	Bobbi.Beavers@legislature.maine.gov

Legislative Address: House of Representatives Website: www.maine.gov/legis/house/
2 State House Station
Augusta, ME 04333-0002

Capitol Telephone: 1-800-423-2900 (*Year round toll free House of Representatives Message Center*)
287-4469-TTY

State Senator:

<u>District 35</u>	
Dawn Hill	
PO Box 701	
Cape Neddick, ME 03902	
337-3689	
Dawn.Hill@legislature.maine.gov	Website: www.maine.gov/legis/senate/

Legislative Address: Senate Office
3 State House Station
Augusta, ME 04333-0003

Capitol Telephone: 1-800-423-6900 (*Year round toll free Senate Message Center*)
287-1583-TTY

Maine Congressional Delegation

United States Congress:

Representative Chellie Pingree-D (1st District)	
2162 Rayburn House Office Building	County Office: 2 Portland Fish Pier, Suite 304
Washington, DC 20515	Portland, ME 04101
202-225-6116	774-5019
202-225-5590-fax	871-0720-fax
www.pingree.house.gov	888-862-6500-toll free

United States Senate:

Senator Susan M. Collins-R	
413 Dirksen Senate Office Building	County Office: 160 Main Street
Washington, DC 20510	Biddeford, ME 04005
202-224-2523	283-1101
202-224-2693-fax	283-4054-fax
www.collins.senate.gov	
Senator Angus King-I	
359 Dirksen Senate Office Building	County Office: 383 US Route 1, Suite 1-C
Washington, DC 20510	Scarborough, ME 04074
202-224-5344	883-1588
202-224-1946-fax	883-1733-fax
www.king.senate.gov	800-432-1599-toll free

TOWN MEETING
Tuesday, May 19, 2015- 6:00 pm check-in
Richard P. Gagnon Assembly Hall
Town Hall—180 Main Street
Handicap Accessible

COMMUNITY PHONE NUMBERS

EMERGENCY

Dial: 911

All Emergencies: Police, Fire, Ambulance
All Exchanges: 384, 748, & 676

DEPARTMENTS

Town Office	384-3300
Town Office Fax	384-3303
Fire Department (Business line)	384-2731
Police Department (Business line)	384-2254
Public Library	384-3308
Recreation Department	384-3306
Senior Center	384-3310
Social Services	384-3300
Transfer Station	384-3309

OTHER TOWN SERVICES

Post Office	384-2780
Rescue (Business line)	384-2300
Sewer District Office	384-2760
Sewer Treatment Plant	384-0091
Water District Office	384-2257

LOCAL WEB ADDRESSES

Municipal

www.southberwickmaine.org

Public Library

www.southberwicklibrary.org

Rescue

www.yorkambulance.com

MSAD #35 (All schools)

www.rsu35.org

State of Maine

www.maine.gov

Printed by: Xpress Copy of Portland, ME

TOWN OPERATING HOURS

TOWN HALL

180 Main Street

Town Manager & Finance

Monday-Friday from 9:00 am to 5:00 pm

Town Clerk's Office

Licensing and Registrations

Monday & Tuesday: 9:00 am to 4:00 pm

Thursday: 9:00 am to 6:00 pm

Friday: 9:00 am to 1:00 pm

Closed on Wednesday

Assessing Office

Monday & Thursday: 8:00 am to 4:00 pm

Friday: 7:00 am to 3:00 pm

Code Enforcement/Planning Office

Monday, Tuesday, & Friday: 8:00 am to 4:00 pm

PUBLIC LIBRARY

27 Young Street

Tuesday & Thursday: 10:00 am to 5:00 pm

Wednesday: 2:00 pm to 9:00 pm

Friday: 1:00 pm to 5:00 pm

Saturday: 9:00 am to 12:45 pm

COMMUNITY CENTER

70 Norton Street

Recreation Department

Monday - Friday: 8:30 am to 4:30 pm

Senior Center

Monday - Friday: 8:30 am to 4:30 pm

TRANSFER STATION

Agamenticus Road

Wednesday: 7:00 am to 6:00 pm

Saturday: 7:00 am to 6:00 pm

Sunday: 7:00 am to Noon