

# South Berwick, Maine

A great place to live, work, and raise a family.



2012 Annual Report

## *2012 Town Report: Focus on Recreation*

Sharon Brassard has been South Berwick's Recreation Director for 23 years. Her enthusiasm and creativity are key to her ability to offer a wide range of programs with a limited budget. Sharon works with the Recreation Committee and with the Senior Center Advisory Council. They strive to offer programming that meets the current needs of all ages from pre-school to Senior Citizens.

Below is a sampling of programs offered in recent years.

Gunstock Friday Night Ski Trips ❖ Cranmore North Conway Ski Trips  
Preschool Holiday Story & Crafts ❖ Powderhouse Ski Hill  
North Pole Calling ❖ Ice Skating at Jackson's Landing  
Ice Skating Rink at the Youth Center ❖ MHS Interact Club  
Special Dates & Daughters Valentine Dance  
Monthly Theme Events at Senior Center  
Preschool Indoor Fun & Fitness at Eliot Baptist Church  
Tree Tops Chorus ❖ Mad Science ❖ Wildlife Animal Encounters  
Magic of Recycling ❖ Adult Open Gym ❖ Line Dancing  
7th & 8th Grade Open Gym Indoor Soccer ❖ Archery  
Bingo, Cards & Cribbage ❖ Choose to be Healthy ❖ Easter Egg Hunt  
Strawberry Festival 5 mile Road Race & 2.5 mile Fun Walk  
Summer Day Camp ❖ Pickle Ball ❖ Hawk Challenge  
Adult Field Hockey ❖ Adult Soccer Sundays ❖ Summer Tennis Lessons  
Noon meals at Senior Center ❖ Lanternfest participation  
Summer Playground Art ❖ United Way Day of Caring  
Daily Exercise and Walking Class ❖ Haunted Hayride  
Central School PTO Halloween Story Walk ❖ Youth Center Penny Sale  
Bake Sale for Keep South Berwick Warm ❖ Snow Tubing  
Snow Shoe Rentals ❖ Large Print Lending Library  
Summer Adventure Camp ❖ Red Hat Nursing Home Gala  
Senior Center Trips ❖ Pee Wee Soccer  
Indoor Tennis ❖ Breakfast with Santa  
Children's Yoga Classes ❖ "Happy Feet" Walking Club



Summer Adventure Campers take surfing lessons at Footbridge Beach in Ogunquit.

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*Cover photos, top left to right: Pee Wee Soccer (Catalina Bakas), Strawberry Run (Photography by Katherine)  
bottom left to right: Fall at the Senior Center (Sharon Brassard), Skiing at Powderhouse Hill (Bill Page)*

*In Memory*

*Edmund Morphy  
Former Police Officer*



Young ladies anticipate the next activity at the Valentine Dance, the highlight of the season for the under 10 female crowd.

*Officials*

*Elected Town Officials*

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

**Gerald W. MacPherson, Sr., Chairman 2014**

**Jean Demetracopoulos, 2015**

**David H. Webster, 2014**

**John Kareckas, 2013**

**Russell Abell, 2013**

*Appointed Town Officials*

Town Manager, Tax Collector,  
Treasurer & Road Commissioner

**Perry A. Ellsworth**

Assistant Town Manager & General Assistance Admin. . Roberta L. Orsini  
Town Clerk.....Barbara M. Bennett  
Deputy Tax Collector & Personnel Administrator .....Beverly 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.....Andrew Clark  
Fire Chief & Fire Warden ..... George E. Gorman  
Recreation Director .....Sharon R. Brassard  
Library Director .....Karen McCarthy-Eger

*Town Attorney*

Bernstein, Shur

*Town Manager Emeritus*

Richard B. Brown

## *Boards & Committees*

### BOARD OF ASSESSMENT REVIEW

Richard Currier, Chairman, 2015  
Nora Irvine, 2015  
David Stansfield, 2013  
John Stirling, 2013  
Smilie G. Rogers, Esq., 2014  
Brian Kunkel, Alternate, 2013  
Vacant, Alternate, 2014  
*Meets as needed at Town Hall*

### BOARD OF DIRECTORS, SAD #35

Ellen Breed, Chairman, 2013\*  
Laura Leber, 2014\*  
Fred Wildnauer, 2015\*  
Dr. Jeff Donatello, 2013  
Tom Flanigan, 2014  
Martha Leathe, 2015  
*Meets 1st & 3rd Wednesday of the month  
at Marshwood High School*  
\*South Berwick Representatives  
Dr. Mary Nash, Superintendent

### BUILDING COMMITTEE

Thomas Harmon, Chairman, 2015  
Bradford Christo, 2013  
Mark Gagnon, 2014  
David Stansfield, 2013  
Fred Wildnauer, 2015  
*Meets as needed at Town Hall*

### COMMUNITY DEVELOPMENT COMMITTEE

Jennifer Houghton, 2015  
Virginia Jennings, 2014  
Brian Kunkel, 2014  
Anthony Lemmo, 2015  
Vacant, 2013

### CONSERVATION COMMISSION

Patricia J. Robinson, Chairman, 2015  
Stephen Bayse, 2015  
John Klossner, 2014  
Marilyn Ladner, 2013  
Vacant, 2014  
*Meets 3rd Wednesday of the month at Town Hall*

### ENERGY EFFICIENCY COMMITTEE

Paul Arnold, 2015  
John Branagan, 2013  
George Muller, 2015  
Jeff St. Pierre, 2013  
Vacant, 2014

### HISTORIC DISTRICT COMMISSION

B. Dan Boyle, Chairman, 2013  
Rick Coughlin, 2015  
Virginia Jennings, 2013  
George Muller, 2014  
Mary Vaughn, 2015  
*Meets 3rd Monday of the month at Town Hall*

### LIBRARY ADVISORY BOARD

Elaine Pridham, Chairman, 2014  
Tim Benoit, 2013  
Peter Howell, 2013  
Albert Whitaker, Jr., 2014  
Vacant, 2015  
*Meets 1st Monday of the month at the Library*

### PLANNING BOARD

John Stirling, Chairman, 2013  
Joel Moulton, 2013  
Terrence Parker, 2015  
William Straub, 2014  
Warren Spencer, Alternate, 2015  
Vacant, Alternate, 2013  
Vacant, Alternate, 2015  
*Meets 1st & 3rd Wednesday of the month at Town Hall*

### RECREATION COMMITTEE

Tracy LaPointe, 2013  
Mike McGinness, 2014  
Nicole Drake, 2014  
Jeff Hoerth, 2015  
Heather Holland, 2015  
*Meets 3rd Tuesday of the month at the Community Center*

### TOWN COUNCIL

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

### ZONING BOARD OF APPEALS

Peter Grace, Chairman, 2014  
Francis Jillson, 2013  
Smilie G. Rogers, Esq., 2013  
John Klossner, 2014  
Mark W. Lawrence, Esq., 2015  
Vacant, Alternate, 2014  
Vacant, Alternate, 2015  
*Meets as needed at Town Hall*

*Committee membership as of 04/10/13*

*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:

It is my pleasure to present to you the annual reports of various offices and departments of the Town of South Berwick for the calendar year 2012.

My first two years have flown by because of the support I have received from staff, the Council, and citizens in general. I am looking forward towards maintaining that open working relationship in the years to come.

Budgets and taxation are often seen as hard issues to approach. We, as a group have worked to produce a sustainable budget that meets the essential needs of the community. The budget process contains a lot of information supplied in a short period of time. Our goal was to create transparency and understanding before the warrant was written. We heard your concerns, answered your questions, and the result was a short town meeting with little debate. As we look towards assembling the 2013-2014 budget we will utilize the same process. Additionally we are working towards live recordings that can be viewed on your computer or can be reviewed at a later date. I encourage you to get the facts so that you come to town meeting with accurate information in hand. There is no better way to resolve a rumor issue than to watch what was actually said.

The Library Project is winding down towards completion. The "Friends of the Library" have been successful in their funding campaign and although we have spent all of our taxpayer allocated funds, they provided the funds needed to complete construction and open the "great hall" portion of the library in the fall of 2012. You should all be proud of what has been accomplished with the construction in the last two years.

We are continuing to look at senior housing as the best use of the rest of the Young Street property. We are working with AVESTA Housing from Portland and will be looking for your support while listening to your concerns during the process.

We have developed a capital plan that, if funded annually, will provide a stable process that will meet our needs in the future. Roads will be the primary focus in the next year. The capital plan has been the focus of balancing the budget in the past and was reduced to keep the mil rate down. If we level fund this budget in future years we will be able to assure the longevity of our infrastructure.

My door is always open. Stop by and introduce yourself. Help me with solutions that will benefit the general public. Take a moment to thank employees for their continued dedication. Also thank yourself for your contribution to making South Berwick be all that it can be.

Respectfully,  
Perry A. Ellsworth

## *Town Council*

To the Citizens of South Berwick:

It is with great pleasure that I present the Council's report for 2012. Following a decade of planning and fundraising the highlight of this past year was the opening of the South Berwick Library on Young Street. This project was made possible through the vision of former Town Councils and the hard work of countless volunteers, town staff and Managers. It is a testament to our strong community that the citizens had the confidence to float a bond and the Friends of the Library have been able to raise significant funds to move the project forward, all in a tight economy. We encourage you to visit the Library at its new location. It is a bright, inviting space and while there is more work to, we believe you will be proud of the progress.

One of the most important reasons to purchase the property on Young Street was to secure this critical space in our downtown. For years, many in South Berwick have been concerned with the lack of affordable senior housing. Beginning in 2010, the Building Committee was given the task to identify the best use of the property and the best partner for that use. Avesta Housing became the clear choice. We have been working with Avesta to create an affordable housing program that will complement the Library and its connection to Central School, while offering an open corridor to the business block. We are pleased to have signed the Purchase & Sale and Construction Coordination Agreements in 2012. The conceptual plans are displayed on the bulletin board at Town Hall and Avesta is currently working to secure their financing. Affordable senior housing is long overdue; we are pleased to have taken this major step forward.

The ongoing financial crisis has changed our lives. It is our responsibility as your elected officials to look toward the future with a realistic view. To this end, we have worked with the Manager to identify opportunities and lay the groundwork for regional cooperation. During 2012 we were only able to take baby steps, but we will continue to work creatively on your behalf.

South Berwick is a great place to live and raise a family due to the efforts of volunteers and organizations. Many of our "free" community events are sponsored by our local business owners. We encourage you to shop South Berwick first and support those businesses that support you. It is a challenge to maintain a vibrant community. Consider why you chose to settle in South Berwick and when the opportunity arises to lend a hand we hope that you step up to meet that challenge.

In closing, the Council would like to thank the volunteers who work to make South Berwick an outstanding community and our town employees who continue to deliver quality municipal services.

Respectfully submitted,  
Gerald W. MacPherson, Sr. Chairman

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](http://www.townhallstreams.org).  
Minutes are posted on the Town's website: [www.southberwickmaine.org](http://www.southberwickmaine.org).

## *Town Clerk*

I am happy to report the following statistics for transactions processed in the Business Office for the calendar year 2012:

6670	Motor vehicle transactions	306	Resident & Nonresident hunting/fishing licenses
122	ATV registrations	6	Liquor licenses processed
285	Boat registrations	433	Certified copies of vital records
94	Snowmobile registrations	4	Non-certified copies of vital records
692	Dog licenses	2	Kennel licenses

983 motor vehicle registrations were processed online through the rapid renewal program.

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](http://www.southberwickmaine.org) or [www.maine.gov](http://www.maine.gov). Maine.gov is a great resource and has information and links for everything from auto registration renewals, hunting/fishing licenses, and recreational vehicle registrations to dog licensing, burn permits and new business registrations.

The following vital statistics were recorded for the 2012 calendar year:

	Births*	Marriages	Deaths*
Occurred in Town	0	41	16
Total recorded	39	64	28

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 5270 registered voters in South Berwick.

Democrat	1630
Green Independent	176
Republican	1408
Un-enrolled	2056 **

There were two open town meetings held in 2012:

June 5th	2012/2013 Budget	All Articles passed
July 10th	Avesta Senior Housing Purchase & Sale	Article passed

There were four secret ballot elections held in 2012:

June 12th	Primary Election	10% turnout
June 12th	SAD #35 Budget Validation	12% turnout
November 6th	Presidential Election	75% turnout
November 6th	Municipal Election	75% turnout

Respectfully,  
Barbara Bennett, CCM  
Town Clerk

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

\*\* Many people refer to this as being an independent. An un-enrolled voter has no party affiliation.

## *School Board*

To the Citizens of South Berwick;

Greetings from MSAD 35. At this writing (late April), we are  $\frac{3}{4}$  of the way through our '12-'13 fiscal and academic calendars, and we are pleased to report that our facilities, our staff, and our students are strong and well cared for. As South Berwick citizens and taxpayers, we can be confident, within and around our buildings, things are going well.

We have much to be proud of this year. Our students continue to excel, surpassing state averages across all grade levels and in many content areas. Our We The People Team has, once again, won the Maine state title and travelled to George Mason University to compete nationally! The MHS football, wrestling, skiing and cheering teams all won championships. Our high school cheerleaders placed at the New England meet, a first! This year's District Musical, "Oliver," was a rousing success and the high school musical performances on the last weekend in March and the first weekend in April were wildly entertaining. If you haven't attended a performance, I encourage you to do so. They are FUN. Our Marshwood Great Works School 5th graders are in Pinkham Notch for their annual expedition into the White Mountains. Word is that there is snow and there will be snowshoeing. This trip has proven to be an unforgettable experience for the students and we are routinely told that our kiddos are the nicest to each other and respectful to staff. We are welcomed each year. The list goes on... Our kids and our towns are remarkable.

We are also extremely proud of our superintendent, Dr. Mary Nash. We asked Dr. Nash to work with us to build capacity within the district and her efforts in that regard continue to mount. The leadership and management acumen that she brings will serve our communities well into the future. We have entered into partnerships with neighboring school communities and her creative leadership has seen efficiencies so important in challenging economic times. Her energy and enthusiasm are infectious. We remain delighted to have her as our superintendent, and we invite you to get to know her.

A most exciting change beginning in September 2015 is a partnership with the Town of Rollinsford, NH. For years Rollinsford has contracted with the City of Somersworth, NH to provide education for grades 7 – 12. In the past year Rollinsford pursued a change which has resulted in their choosing MSAD35 as a new partner for 7-12 education. These students will become our students. Tuition will be paid for each student and we anticipate that this revenue will assist in stabilizing our finances and student population. Our schools have the capacity to absorb the assumed, 30 students per grade, and we look forward to welcoming this neighbor.

At this writing, we are a few weeks away from completing our work on the proposed budget we received in early March from Dr. Nash. As in the past, we will present a budget that keeps our schools competitive and our taxes sensible. This year is challenging as the Governor's proposed budget for education significantly reduces our subsidy. The great State of Maine has seen reduced revenues and is struggling as we all are through difficult times. The Board of Directors is weighing the impact of subsidy loss and working to maintain the programs and outcomes that we value.

The five schools in MSAD35 are one of our greatest community assets; our students literally are the future. We collectively educate our kids, as a school system and as citizens. We welcome your input – your questions and your opinions -- and we encourage you to contact us. You may always call, email, or come to our meetings.

Thank you,

Ellen Breed  
MSAD 35 Board of Directors  
April 24, 2013

CONGRESSWOMAN  
CHELLIE PINGREE

1ST DISTRICT  
MAINE



COMMITTEE ON AGRICULTURE  
SUBCOMMITTEE ON NUTRITION AND HORTICULTURE  
SUBCOMMITTEE ON CONSERVATION, ENERGY,  
AND FORESTRY

COMMITTEE ON ARMED SERVICES  
SUBCOMMITTEE ON PERSONNEL  
SUBCOMMITTEE ON SEAPOWERS AND  
EXPEDITIONARY FORCES

CONGRESS OF THE UNITED STATES  
HOUSE OF REPRESENTATIVES

January 22, 2013

Dear Friend,

I hope this letter finds you and your family well. It continues to be an honor to represent you, and I wanted to take a moment to share with you some of the work I've done in Washington and Maine over the last year and look ahead to the rest of this year.

Given the partisan environment and lack of compromise in Washington, I have been looking for ways to help Maine people and the Maine economy that rise above those partisan differences.

One issue I worked hard on last year was local food and local farming. Farming—particularly smaller, sustainable farms—is a growing part of Maine's economy. For too long national farm policy has primarily benefitted giant agribusinesses in other parts of the country. So I introduced the Local Farms, Food and Jobs Act to bring local farmers the resources they need to keep growing.

Every five years, Congress is supposed to pass a farm bill, which sets the nation's farm policy. As we debated a farm bill last year, we were able to get most of the provisions in the Local Farms, Food and Jobs Act included in the legislation. Congress has yet to pass that farm bill, however, but we are working to make sure those important provisions that will help local farms in Maine remain included when they do.

Sometimes the most practical solutions don't even involve legislation or Washington. For example, as the lobster industry struggled with low prices and an oversupply of lobster last summer, I wrote to the heads of all the cruise ship companies that visit Maine. I was surprised to learn that none of them were buying local, fresh lobster for their passengers and I asked the CEO's of each company to consider doing so. I'm happy to say that a number of them agreed to buy lobster locally when their cruise ships made stops in Portland, and ordered thousands of pounds of Maine lobster for their passengers.

I am beginning this year with a new assignment to the House Appropriations Committee. This is a big responsibility, since it is the committee where virtually all the spending decisions are made. These decisions can have a real impact on Maine, from how much funding is available to shipbuilding to things like funding for first responders and schools.

Everyone agrees we need to reduce the deficit, but how we go about that is a matter of great debate. I believe we need to cut unnecessary spending but at the same time keep investing in the things that will grow our economy and provide a bright future for our children. And I'm sure we will debate those issues on the Appropriations Committee.

I want to also take this opportunity to remind you that I am always ready and willing to help you out if are having an issue with a federal agency. My office can make inquiries to a federal agency on your behalf; connect you with resources and more. No question is too small and we are always happy to hear from you. If there is anything I can do, please don't hesitate to contact me at (888) 862-6500 or [www.pingree.house.gov](http://www.pingree.house.gov).

Hope to see you in Maine soon,

Chellie Pingree  
Member of Congress

1318 LONGWORTH BUILDING  
WASHINGTON, DC 20515  
202-225-6116  
202-225-5590 FAX



2 PORTLAND FISH PIER  
SUITE 304  
PORTLAND, ME 04101  
207-774-5019  
207-871-0720 FAX



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

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

Dear Friends,

Thank you for this opportunity to serve as your State Senator. I appreciate the support and pledge to continue working hard for South Berwick and State Senate District 1.

Maine faces serious challenges, and overcoming them will require us to work hard and work together. We need to do more to bring good paying jobs to Maine, and develop our work force by addressing the skills gap. We need to address our healthcare and our energy costs. We must continue to support public education so that we prepare our children for the future, and we must invest in research and development to put us on path toward long-term job growth and economic development.

We have many challenges, but also many opportunities that I hope we can take advantage of in the months ahead. After serving on the Appropriations Committee, the state's budget writing committee, last session, I was honored to be appointed the Senate Chair of the committee for this session. I am very mindful of the tremendous responsibility that comes with chairing this committee, and I fully intend to work closely with my Republican colleagues and seek their input. They will have valuable suggestions and ideas and I look forward to working with them. The challenges we face are too big for one party to fix alone.

Whether I am up at the State House, at work, or home, I always welcome your opinion and feedback as *your* Maine Legislature does its work. I can be reached locally at (207) 337-3689 or at the State House (207) 287-1515. Please feel free to email me anytime at [dawn@dawnhill.org](mailto:dawn@dawnhill.org). I also encourage you to receive my legislative updates. To sign up, please visit <http://www.mainesenate.org/meet-your-senators/senator-hill/> to join my mailing list.

From my home to yours – I wish you and your family all the best this year. I look forward with great enthusiasm to working with you in 2013!

Sincerely,

A handwritten signature in black ink that reads "Dawn Hill".

Dawn Hill  
Senator – District 1



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:

It is an honor and a privilege to serve as your representative in Augusta in the Maine House of Representatives. As the new Speaker of the House I am working hard to ensure that your voices are heard. I have spoken with many of you over the years about many issues, both at your doors and through phone calls and emails. I would like to thank you all for your input and support. Those conversations have shaped my work in Augusta and helped make me a better legislator.

Our greatest challenge this year, as it has been for the last several, will be balancing the state budget. The slow economic recovery has forced all of us to do more with less, whether it is at home, at our jobs or in Augusta. We are facing difficult decisions and there are no easy answers.

As we work on the state budget we must ensure that the quality of children's education does not suffer, that our families remain safe and healthy and that all Maine citizens have access to vital services during these tough times. At the same time we must work hard to improve our economy and get people back to work while ensuring that the money we spend is spent wisely and effectively.

While we have many challenges before us, we will move Maine forward by setting priorities based on our shared Maine values and simple common sense. Please feel free to contact me to share your thoughts on state issues or if you need assistance with state services. I can be reached by e-mail at [RepMark.Eves@legislature.maine.gov](mailto:RepMark.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.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark Eves".

Mark Eves  
State Representative



# 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  
E-Mail: [rbbeavers@comcast.net](mailto:rbbeavers@comcast.net)  
State House E-Mail:  
[RepBobbi.Beavers@legislature.maine.gov](mailto:RepBobbi.Beavers@legislature.maine.gov)

### **MESSAGE TO THE CITIZENS OF SOUTH BERWICK**

Spring, 2013

Dear Neighbors:

As I enter my second term as your state Representative in Augusta, I thank the many citizens, again, 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 the committee 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 126<sup>th</sup> Legislature, we will consider nearly 2000 bills. Many of the bills will impact South Berwick citizens in several areas, including education, veterans, public safety, infrastructure and taxes. My bills this session include a few requested by constituents, consumer protection, energy efficiency, equity in the school funding formula, penalties for foreclosure fraud and a couple of bills requested by Adoptive and Foster Families of Maine. I will work hard to minimize the effect of the proposed shift in state taxes to local property taxes.

As usual, I look forward to the visits of every 4<sup>th</sup> grade class from Marshwood Great Works School to the State House and joining my colleague, Speaker Mark Eves of North Berwick, in answering the great questions the students ask us. I also enjoy visits from any constituents from our district.

I thank you for your trust in me and hope you will continue to contact me directly about issues of concern. During our legislative recess, I will continue to address the many requests I have been receiving so far this year. You may leave me a message at 1-800-423-2900, or email me at [rbbeavers@comcast.net](mailto:rbbeavers@comcast.net). I welcome your input.

Sincerely,

A handwritten signature in cursive script that reads "Bobbi".

Bobbi Beavers  
State Representative

District 148 Eliot and South Berwick (part)

Printed on recycled paper

*2012*  
*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	2012	2011	2010
Single Family Homes	18	7	15
Additions	23	23	25
Renovations	22	6	16
Out Buildings	24	41	29
Commercial	1	3	1
Swimming Pools	6	6	7
Demolitions	4	4	5
<b>Total Fees collected:</b>	<b>\$24,109.00</b>		

In addition to construction permits issued, the following Plumbing Permits were issued & fees collected in 2012.

19	Internal Plumbing	\$1,760.00
21	Subsurface Waste Water	\$5,050.00
<b>40</b>	<b>Total fees collected:</b>	<b>\$6,810.00</b>

## *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 2012 the total number of real estate accounts in South Berwick was 3,214. This year the tax rate was set at \$16.15 per \$1,000 of value based on a taxable valuation of \$645,002,018. The new rate represented a 65 cent increase from the prior year to cover the school department increase. The tax commitment was \$10,416,782.59 – an increase of approximately 4.8% from the previous year.

Applications for The Maine Veteran Exemption, Homestead Exemption and Blind Exemption program are available in the Assessor's Office or online under Departments/Assessing at [www.southberwickmaine.org](http://www.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: <http://www.maine.gov/revenue/homepage.html>.

Our Assessing Office is currently staffed by Craig Skelton, Assessing Agent and Bridget Pote, our part time Administrative Assistant.

Respectfully submitted on behalf of the  
The South Berwick Board of Assessors'  
Craig Skelton, Assessing Agent

## *Police, Dispatch & Animal Control*

### FULL TIME STAFF

Chief, Dana P. Lajoie  
Lt., Christopher Burbank  
Sgt., E. Jack Gove

#### ***Patrol:***

Dennis Gaffney  
David Ruger  
Jeff Upton  
Philip Moore  
Jerry LiBritz

#### ***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

#### ***Dispatch:***

Lou Myers  
Nick Hamel  
Tim Niehoff  
Julie MacGregor  
Cheri Smith  
Travis Doiron  
Paul Galvin  
Andy Clark  
Judy Milligan  
Michelle Butler

#### ***Administrative***

##### ***Assistant:***

Rebecca Johnson

#### ***Animal Control:***

Andrew Clark

#### ***Traffic Control:***

Sid Stevens  
Clint Schoff  
Anthony Kenney  
Patty Cavins-Morris  
Richard Toussaint

As seasons pass, so does another year as your Chief of Police. People often ask how long I have been the Chief of Police. The simple answer is: a very long time. To the best of my recollection I have been serving the citizens of this great community for 31 years. Over time I have seen many friends pass and others relocate. However, South Berwick truly does not change. The true village spirit is something of which to be proud.

I would like to talk a little about the criminal activity that does not plague us, but continues to rear its ugly face. As a community, we are not immune. Service calls continued to rise in 2012 recording a 25% increase over last year. This increase in calls for service continues to be a concern. We, as a community, need to address and make adjustments to the staffing levels of South Berwick's Police Department. Presently we are staffed with 1 officer for every 1,000 citizens. The state average is 1.5 for every 1,000. The national average is 2 for every 1,000 citizens. I clearly understand the need to manage and address budgets, however with growth comes pain. This growth may be managed but not ignored. **We may continue to experience positive experiences and continue to boast a safe community for raising our children. We must all work together to maintain that level of comfort.**

We continue to staff a full time officer in our high school and contract out Dispatch services for the Town of Berwick at 40% of the overall cost of operation. We recorded a total of just under 20,000 calls for service dispatched through our Communications Center, 8,491 of which belong to us totaling a 25% increase. This is truly felt by our staff. In addition, Dispatch personnel accommodated slightly over 5,000 walk in citizen requests. This can be as simple as a visitor asking for directions, a person reporting a crime, citizens looking for a burn permit, or just stopping by to say hi.

Animal Control calls have dropped slightly but continue the need for your full cooperation with registration, running at large, and general concern for your neighbors.

The most important thank you is offered to the citizens we serve in South Berwick. Without your continued support the results would not be meaningful. Special thanks to Town Manager Perry Ellsworth for his professional approach and to all Council Members who work hard with each of us.

Sincerely,  
Dana P. Lajoie  
Chief of Police

Call Statistics	2011	2012
Police Calls for Service	6748	8491
Animal Complaints	212	205
Burglary	36	20
Parking Tickets Issued	223	160
Motor Vehicle Stops	2031	2597
Citations Issued	268	448
Motor Vehicle Assist	194	284
Assault	18	31
Thefts	65	66
Domestic Disturbance	75	72
Motor Vehicle Accidents	246	175

Traffic Stops	2011	2012
Portland Street	578	699
Route 236	430	644
Main Street	340	391
Agamenticus Road	95	106
Witchtrot Road	25	40
York Woods Road	107	129
Route 101	53	146
Townwide	2031	2597

## *Fire Department*

In 2012 the Fire Department replaced the rescue tools that are used at motor vehicle accidents. The Town purchased the Jaws of Life and the Fire Association provided funds to replace the metal cutting shears used to cut steel up to 2” thick.

The Town purchased a commercial grade washing machine and a special drying rack for our turn-out gear. In order to extend the life of the gear, the drying rack does not use any heat. There is a large blower that forces air through tubes that the gear hangs on and the ambient air temperature dries the gear from the inside.

During 2012 the Department received a \$65,000 Federal Grant. These funds were used to purchase an air compressor and a filling station. These are used to fill the air tanks the Firefighters carry on their backs when fighting fires. The total cost of that system was \$38,000. Also included in the grant were funds to replace 30 air bottles for a value of \$20,000. The remaining \$7,000 was used to purchase equipment that was originally planned for purchase in the Fiscal Year 2014 Budget.

Sincerely,  
George Gorman  
Fire Chief

<b>The Fire Department responded to the following calls in 2012</b>					
Alarm Activations	67	Mutual Aid Calls	64	Vehicle Accidents	50
Still Alarms	30	Public Assist	18	Electrical Hazards	14
Hazardous Conditions	14	Medical Aid	9	Smoke Investigations	9
Furnace Problems	8	Building Fires	7	Car Fires	3
Lost Persons	3	Water Problems	3	Stove Fires	2
ATV Accidents	1	Bomb Threats	1	Stand by	1
Water Rescues	1				
				<b>Total Calls</b>	<b>305</b>
				<b>Fire Permits Issued</b>	<b>800</b>



Day Campers enjoy a Super Soaker activity sponsored by the Fire Department  
(photo courtesy Sharon Brassard).

## *Emergency Management*

South Berwick Emergency Management Agency has had a relatively quiet year as far as severe weather. Hurricane Sandy turned toward New York and New Jersey sparing a direct hit on New England. This storm dumped about 3 inches of rain and winds locally, but was not as damaging to Southern Maine as in other parts of New England.

The Emergency Operations Center (EOC) is now fully functional; the cell phone booster has been installed and wireless routers have been installed as well. This puts the EOC at 100% operational but it does not have redundant backup systems. If either system goes down we will revert to approximately 75 percent operational capability. To insure uninterrupted communications in the event of a major storm, back-up (redundant) systems will need to be purchased. This will add depth to the EOC so it can be operated if the normal communications systems fail.

A “Mi-Fi” wireless internet service will be purchased this year. Internet service is essential for the EOC to access Web-EOC. During a major event all EMA EOCs report important updates to each other and MEMA. The EOC serves as the center of operations and is staffed for the duration of an emergency.

For the past 6 years we have worked to bring our EOC up to its current level of functionality. In an effort to keep costs down much of the work and installations have been completed with volunteers from the Fire Department. Please join me in thanking our Firefighters for their assistance.

One of many required tasks for an Emergency Management Director is continued education and certification. I have completed my application process to the Director’s Council and await Maine Certified Emergency Manager status (CEM-ME). The next step is to begin working toward the National CEM Certificate; another long and challenging task.

I look forward to continuing in my role as EMA Director for the citizens of South Berwick. It is my pleasure to coordinate the Fire Department, Police Department, Highway Department and Rescue Squad along with the Town Manager, Town Council and other Town Employees through the four phases of Emergency Management: Mitigation, Preparedness, Response and Recovery.

Respectfully Submitted,  
Blain Cote  
Director of Emergency Management



Adults and children alike enjoy the 2012 Strawberry Festival Fun Walk!  
Left to Right: Hazel Martin, Maeve Long, and Jessica Long  
(photo courtesy Catalina Bakas).

## Rescue



2012 Christmas Parade  
(photo courtesy South Berwick Rescue)

In 2012, Rescue responded to a total of 922 calls, an increase of 154 calls from 2011. Of those 922, 732 were in Maine. 565 calls were for South Berwick alone and 167 for mutual aid.

South Berwick's calls are outlined below:

Abdominal Pain	21	Intercept	12
Anaphylactic Reaction	6	Medical Alarm	13
Assault	12	Other	70
Back Pain	11	Overdose	15
Breathing Problem	52	Pain	19
Cardiac Arrest	2	Pregnancy/Childbirth	2
Chest Pain	57	Psychiatric Problems	19
Choking	4	Seizures	23
CO Poisoning/Hazmat	11	Sick Person	54
Diabetic Problem	7	Stand by (PD, Fire)	36
Fall Victim	66	Stroke/CVA	15
Headache	2	Auto Accident	114
Heart Problems	6	Traumatic Injury	19
Heat/Cold Exposure	3	Unconscious/Fainting	28
Hemorrhage/Laceration	14	Unknown Problem	18
Ingestion/Poisoning	1		

Rescue held or participated in several public events this year such as Kids Day, Strawberry Festival days, and held several CPR classes at the Community Center, Marshwood High, Great Works, and Marshwood Junior High Schools.

The South Berwick Rescue members and their families would again like to thank the community for your continued support. I encourage you to stop by to visit and get to know us. We are located at 71 Norton St. Our website is [www.southberwickrescue.org](http://www.southberwickrescue.org).

Respectfully submitted,  
William Reichert  
Rescue Chief

## *Public Works*

The Public Works Department performed capital work on 7.4 miles of local roads. Repair methods included drainage improvements, reclamation (grinding the existing pavement into gravel) strengthened with additional gravel, and repaving (usually shimming the road surface to fill in the ruts followed by a consistent layer of pavement, referred to as a “shim & overlay”). The more expensive reclamation was used only on the roughest road sections.

Here is a list of the capital road work:

- ◆ Belle Marsh Road from bridge to end of pavement near the York line – shim and overlay
- ◆ Boyds Corner Road – replace cross culverts, reclaim two sections with additional gravel and base pave, shim remaining sections, then overlay entire length
- ◆ Brattle Street – shim & overlay
- ◆ Emerys Bridge Road from Ogunquit Road south 4000’ – shim & overlay
- ◆ Emerys Bridge Road from #235 to #251 – reclaim a 700’ section with additional gravel, base pave
- ◆ Great Hill Road – shim & overlay
- ◆ Harvey Road – shim & overlay
- ◆ Ogunquit Road from Emerys Bridge Road to Bennett Lot Road – blast ledge and ditch, replace cross culverts, reclaim one section with additional gravel and base pave, shim remaining sections, then overlay entire length
- ◆ Witchtrot Road from Emerys Bridge Road south 800’ – replace cross culvert, reclaim with additional gravel, base pave

The University of New Hampshire conducted an assessment of South Berwick roads and entered the information into Road Surface Management Software (RSMS). The RSMS software rated the roads and developed maintenance and repair recommendations. South Berwick roads received a grade of 68 (a “D”). The RSMS program projected that without repairs the grade in four years would be a 58 (an “F”). The program recommended an annual road capital improvement budget of \$1.4 million to keep the roads from further deterioration and begin to improve the pavement conditions. While that level of funding would certainly improve the roads, we requested \$600,000 annually and developed a plan based on that level of funding which over the next ten years should bring Town roads into a reasonable condition.

For the second consecutive year, total tonnage of municipal solid waste and recyclables processed at the Transfer Station is slightly lower than the previous year. This positive trend may be an indicator that South Berwick residents take seriously the maxim to “Reduce, Reuse, Recycle”. Your effort benefits your community and the environment by saving money, energy, and natural resources.

I appreciate the talented Public Works staff, and the support of the Town Manager, Town Council, and the citizens of South Berwick.

Respectfully submitted,  
Jon St. Pierre  
Public Works Director

## *Recreation*

It is a treat to have this year's Town Report focus on Recreation. We've inserted a sampling of our program offerings on the inside front cover to illustrate the broad cross section of the community we serve. We are fortunate to live in a beautiful part of the country where there are many opportunities for fun and fitness. Recreation truly is accessible for everyone.

This past year we have repeated many successful programs and instituted some new programs. Friday evening and Sunday ski trips continue to be popular. The snow shoes purchased with a grant from the Vaughan Fund last year have been borrowed regularly. Powderhouse Ski Hill continues to be a great place to spend the day skiing with family and friends. Plans for the ice rink were well underway by the end of 2012.

The Village Motors 5 Mile Strawberry Run and 2.5 Fun Walk was a huge success. 227 runners from all age groups participated. The Strawberry Run goes beyond the finish line and gives back to the community in the form of scholarships to special events and transportation for Day Camp. We hope you will consider joining us this year; walk or run, it is good for your heart!

Summer Day Camp offers many memorable, kid-friendly experiences primarily in natural settings with all the benefits of being outside. Our camp features themed weeks and is run by a dedicated, engaging and energetic staff. Spring and Fall Pee Wee Soccer programs continue to be popular as are the Pee Wee Indoor Fun and Fitness classes. We continue to offer all the old favorites: Special Dates Valentines Dance, Easter Egg Hunt, Mad Science, and Treetops Chorus and this past year we added Children's Yoga to the schedule.

Two different United Way Days of Caring contributed toward significant improvements at the Youth Center, including a new front entry. Funding for these projects was authorized by the Town Council utilizing funds from the Recreation Facilities Capital Improvement account. These volunteer events have been meaningful, yet there is still much to be done.

We continue to offer a dynamic program for Seniors at the Community Center. Programming is dedicated to providing activities that enrich the lives of all area adults age fifty plus and provides a safe and friendly place where Seniors can enjoy friendship, great food, fun and fitness. Membership, although not required to participate in the activities, is only \$15.00 per year. For a full listing of each month's activities including the weekly menu, please check out the calendar posted to the Recreation Department page of the Town's website or better yet, stop by the Community Center to see what is happening.

In addition to the programs listed above South Berwick Recreation offers many opportunities for recreation throughout the year. If you have an idea that you would like us to consider please stop by the Community Center, call me, or speak with any one of the Recreation Committee members or Senior Center Advisory Councilors. We will be happy to consider your ideas for future programming.

It is an exciting time to be working on behalf of Recreation for the South Berwick community. We are proud of our present achievements and look forward to creating many new opportunities for recreation in the coming years. The Recreation Department appreciates the support of the Recreation Committee and the Senior Center Advisory Council. We offer our thanks to outgoing Recreation members Stacey Barlow and Len Bogh and present members Jeff Hoerth, Chairman, Tracey LaPointe, Secretary, and Nicole Drake, Heather Holland, and Mike McGinness. We would like to thank every volunteer and staff member who works hard to insure all recreation programs are a success. Remember to keep moving!

Sincerely,  
Sharon Brassard  
Recreation Director

## *Public Library*

“Wow!” This is the exclamation heard hundreds of times in the past year as residents and visitors have visited their new library for the first time. The community of South Berwick is rightly proud of all that has been accomplished to bring updated library services to our citizens.

We have been constantly on the move this year. In March, the library moved out of the Jewett-Eastman House that had been its home for the past 41 years into the newly completed addition in the old St. Michael’s church. The renovation project on the remainder of the building continued as we set up the library to operate in the new space using our old bookshelves and furniture, separated by a temporary wall. In late September it was done, the temporary wall came down, and books and shelves were moved into the great hall to make use of the whole building. Late in the year our new shelving arrived and most of the book collection is now accessible in our spacious, beautiful new library.

Hundreds of you have helped make this new library possible. The persistence of The Friends of the South Berwick Public Library over the years to find a way to “Make It Happen” has been amazing. With your help they raised over \$730,000 during a recession, largely through generous donations of individuals and families. Dozens of you turned up again and again to move books and furniture each time we asked for your help. Your support and interest in the on-going fundraising has been uplifting.

Borrowing of materials has increased 23% even with our reduced hours and occasional closures during construction. Over 400 people got new memberships and as many returned to update their accounts.

It has been a pleasure as the new librarian, to have a part in shaping the new library in my home town. Thank you for your patience with the confusion, mess, noise, and inconvenience to services that the project has occasioned over the past year. I want to give a special thanks to the library staff and our dedicated volunteers for their good humor and flexibility during this exciting but chaotic year when no one was sure where anything was or even where we would be working from one week to the next.

Respectfully submitted,  
Karen McCarthy-Eger  
Library Director

Elaine Pridham  
Chair, Library Advisory Board

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### **Staff**

*Karen McCarthy-Eger  
Ann Marie Townsend  
Jane Cowen Fletcher*

### **Shelving Volunteers**

*2 open positions*

### **Library Volunteers**

*Margaret Cook  
Leslie DeVaney  
Michael Haberkorn  
Sally Hunter  
Melissa Levesque  
Charline Parsons  
Teresa Sirois  
Dave Stansfield  
Susan Thorner*

### **Youth/Community Service/ Summer Volunteers**

*Roger Connelly  
Susanne Dunn  
Mary McColley  
Alison & Cheryl Richardson  
Aidan Trager*

## *General Assistance*

General Assistance is a need based, State mandated program, administered locally through the municipality. Maximums for income are set annually by the State and individuals who exceed those maximums are seldom eligible for assistance. General Assistance was designed as a program of “last resort” for residents unable to meet their basic needs. Beginning in 2012, State maximums were reduced by 10%, caps were placed on housing assistance, and Temporary Aid for Needy Families (TANF) was reduced to a 60 month maximum. These changes and others at the State level, in addition to the slow recovering economy, have resulted in more families turning to the Town for assistance. In order to fully understand the impact of these changes, the Department of Health and Human Services now requires the municipality to track various statistics that were previously ignored.

Assistance is available for basic necessities as outlined by the State Ordinance. Those who receive assistance are held to strict requirements with regard to work searches, spending and applying for other benefits. The General Assistance program is the most accountable assistance program in the State. This office works with clients to avoid evictions and utility disconnections, maintain affordable housing, locate affordable medical services, assist with job searches, and stabilize clients for the future.

South Berwick is fortunate to have other funding sources available to assist residents who find themselves in need. These programs all serve to reduce the Town’s General Assistance expenditures. The South Berwick Community Food Pantry served over 96 families this past year (260 people). It is difficult to put a value on the savings provided to the Town through use of the pantry. Considering \$38/week per person as the allowed benefit; the savings estimate could reach over \$500,000.

This office takes seriously the goal of maintaining normalcy for children and families. Through the generosity of individuals, businesses, Berwick Academy, RSU 35, and local churches the following gifts and scholarships were provided:

4	Sneakers and back to school supplies
40	Thanksgiving Food Baskets
53	Christmas Food Baskets
74	Christmas Star Children
66	Easter Baskets
22	Summer Camp Scholarships

Because the threshold for General Assistance is low, the Keep South Berwick Warm fuel fund is instrumental in providing assistance to families in our community who are over the guidelines for General Assistance, yet are unable to afford fuel for the entire winter. During the 2012 heating season 26 residents were served through this fund. These dollars represent \$8,774 in avoided cost to the municipality. An additional 400 gallons were provided by the York County Board of Realtors. Residents are also served through the LIHEAP and (H)EAT programs administered by York County Community Action.

Throughout the year in addition to the projects named above area churches provide funds to those in need, individuals make donations to the Town’s Charitable Contribution fund, and countless people volunteer their time to insure the success of social programs and fundraisers. We appreciate these donations, recognize their value to maintain a strong community, and thank everyone who shares their abundance with those who are less fortunate.

Respectfully submitted,  
Roberta Orsini  
General Assistance Administrator

## *Old Berwick Historical Society*

2012 was a busy year. The Hike Through History in May, with students viewing village life of more than 100 years ago, was a huge success. Many volunteers opened their businesses or homes for more than 300 students who walked through town on a beautiful day. The teachers prepared students for the activity, so they could appreciate the lessons presented. We even had a weaver in the Rollinsford Mill, where eighth graders took on the role of mill workers of yesteryear.

You may have seen the newspaper articles about the Old Fields dig, which was funded for a second season of archeological discoveries of South Berwick's past. Piecing together what life was like for early settlers makes us appreciate our present comforts.

Our lecture series, held eight times per year at Berwick Academy, hosted hundreds of interested citizens to learn about local history. We welcome members to OBHS at any time, and volunteers perform most of the work to keep this organization vibrant and growing. Our beautiful building, the Counting House, is a local treasure maintained by your membership dollars.

We are always open by appointment, but from June 1-October 31 on Saturdays and Sundays from 1-4. Please visit our web site, at [www.oldberwick.org](http://www.oldberwick.org). You may pose questions there by email to: [info@oldberwick.org](mailto:info@oldberwick.org). Our local phone number is 384-0000. We have programs or lectures during the year, and either view the web site, or pick up a program brochure around town.

Many of you see the Counting House Museum on the right, when you approach town from Dover. Why not stop in this year to explore our past?

Respectfully submitted,  
Pat Laska, President  
Old Berwick Historical Society



Eighth grade student interpreters on the Hike Through History  
(photo courtesy Old Berwick Historical Society).

# *Conservation Commission*

## **Our Programs**

### **Mt. Agamenticus Steering Committee:**

John Branagan continues to be the South Berwick representative on the Mt Agamenticus Steering Committee. He reviewed his role on the Steering Committee to the Conservation Commission at the February meeting.

### **Earth Day Road Clean-up:**

We partnered with the Transfer Station, created posters, and worked with townspeople who cleaned up their road in an attempt to restore the cleanest road in town.

### **Annual Well Water Testing:**

Sponsored an annual well water testing program with discounted prices from Nelson Analytical Lab of Kennebunk.

### **Hazardous Waste Disposal Education:**

We partnered with the Transfer Station for the 2012 Household Hazardous Waste Day. We created additional education pieces and communication of the event and highlighted the dangers of improper disposal of household hazardous waste.

### **Yankee Woodlot Workshops:**

The workshops held at the Well's Reserve focused on forest management from growing and harvesting large numbers of low quality trees to growing high value, high quality timber allowing small, selective harvests that produce income while protecting recreational, wildlife, and water quality values. Steve Bayse attended.

### **Town Forest:**

In October, members of the Conservation Commission teamed up with volunteers to clean-up and re-blaze the trails in the Town Forest.

### **Open Space Planning:**

Monthly meetings were held throughout 2012. Significant progress was made to identify areas of importance. Preliminary report and maps were created. A workshop was held with the Open Space Committee, the Town Council, the Planning Board, and the Town Manager in November to share the preliminary results of our efforts. The final draft will be published early in 2013 for review and adoption by the Town Council. View the draft Open Space Plan on [www.smrpc.org](http://www.smrpc.org).

Discover South Berwick - we live here!

Respectfully submitted,  
So. Berwick Conservation Commission  
Steve Bayse  
John Klossner  
Marilyn Ladner  
Pat Robinson  
Smilie Rogers

## *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 is provided through sales of burial lots, income from investments and burial fees, the majority of which were cremation burials.

This past year we were fortunate to receive \$5000 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 several generous donations in response to our fundraising efforts, which were spearheaded by Sue Roberge. Several damaged stones were repaired thanks to a donation from Mr. & Mrs. Chick of Poland, Maine. Their gift was paid directly to the party who performed the repairs and is not reflected in our income report.

The Association made its' final payment to Mick Construction for the earth work completed several years ago on the new portion of Woodlawn cemetery. This work assured that the cemetery will be capable of meeting burial demands in the town for decades to come.

The following is a summary of our finances for fiscal year 2012:

Income -

Recurring sources : \$ 16,575.49

Donations: 820.00

Town Appropriation: 5,000.00

Total Income: \$ 22,395.49

Expenses - \$ 32,934.00

Total Revenue \$(10,538.51)

The association is making great strides in becoming self-sufficient but we are still operating at a deficit. As a 501C3 non-profit, we would welcome any and all donations. We are classified as a tax-exempt entity so 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.

Donations may be mailed to:  
South Berwick Cemetery Association  
c/o Bruce Whitney  
40 Portland St  
South Berwick ME 03908

Thank you,  
South Berwick Cemetery Association

Maynard Hanson, President  
Scott Brown, Superintendent  
Bruce Whitney, Treasurer  
Robin Hilton, Secretary  
Gerald MacPherson  
Sue Roberge  
Paul Hussey, Jr.

## *Strawberry Festival*

The Strawberry Festival is still going very strong, and, believe it or not, into its 38th very berry year. All of the festivities would not have been possible without the unbounded energy of the citizens of South Berwick, so thank you. Over 700 volunteer hours were spent preparing the Central School area for the Festival, hulling berries, setting up tents, serving shortcakes and strawberries, and don't forget cleaning up afterwards. Where does the money go that the Festival makes, you may ask? Right back into our community. This past year we have awarded over \$9,000 to various organizations.

In 2012 grants were awarded to:

- Marshwood High School ski team for waxing tables and irons.
- Central School for a replacement tree in the front yard.
- South Berwick Garden Club for extensive trimming and clean up of various areas.
- Ethel's Tree of Life for a computer.
- Friends of the South Berwick Public Library for a book return box.
- Old Berwick Historical Society/Counting House Museum for mannequin forms.

Special thanks must also go out to those community members on the Strawberry Festival Committee. Without their energy and time, the Festival would not have been possible. Those committee members include: Maggie Davis, Marcia Flinkstrom, Judy Gordon, Jean Graunke, Scarlett Hanson, Patti Leach, Terri Leach, Khayyam Mohammed, Andy and Regina Parker, Jim Protzman, and Paul Steinhauer.

Volunteers are still needed. We are blessed to reside in such a close - knit community as South Berwick, where many volunteers help make this tradition a success.

We look forward to seeing you all again this year, so mark your calendar for the last Saturday in June.

Respectfully submitted,  
Khayyam Mohammed  
Publicity Coordinator



Rows of strawberry shortcake and cheesecake await hungry festival attendees (photo courtesy Strawberry Festival Committee).

# Tax Collector

## 2011-2012 Unpaid Real Estate Taxes

A & R General Contracting	3,289.10	Main, Harold K III & Susan C	695.60	*
A & R General Contracting	3,289.10	Manville, Elliott H & Susan B	4,093.55	
Adair, Marcia M & Gano	1,543.80	McCarthy, Margaret R Heirs	2,086.30	**
Allen, Joshua P & Kathleen A	1,718.95	Michaud, Rebecca	2,326.55	
Anderson, Eric & Ryan	4,288.85	Milliard, Dennis R & Lisa	3,444.10	*
Bain, Bruce	1,987.10	Mirvic LLC	2,384.67	*
Bartlett, Richard I & Lynne M	3,594.45	Murphy, Teresa M & James R	707.45	
Bickford, Monica	2,641.68	Mushorn, Marjorie	1,776.30	
Blanchard, Donald L & Ann Marie	1,274.10	Myers, Kevin	971.85	
Blanchard, Donald L & Ann Marie	2,211.85	Newsy, Sharon	1,607.35	*
Boston & Maine Railroad Corporation	1,342.30	Owner Unknown	341.00	
Bowden, Scott M	478.95	Owner Unknown	296.05	
Callanan, Mark P & Paula E	19.59	Owner Unknown	167.40	
Campbell, Ronald D Jr & Deborah	336.68	Owner Unknown	311.55	
Marey B Realty Trust (Carey, Maureen L, Trustee)	18.30	Page, Kathleen E	2,842.70	*
Cheney, Hartley I (c/o Cheney, Eugene)	877.59	Parmley, Gary S	1,376.40	*
Clark, Kathleen C	2,625.70	Pierce, Joseph William & Eliza	745.55	
Connors, Jennifer J	3,069.50	Quinton, Noel c/o Rosenberg Holding LLC	2,652.05	*
Cormier Realty Trust (Legere, Kristen, Trustee)	2,648.95	Ramsdell Sand & Gravel Inc	4,347.75	
Dagan, Mary L & Healy, Patrick J	1,013.70	Ramsdell Sand & Gravel Inc	57.93	*
Marie A Donahue Revocable Trust	3,555.70	Ramsdell Sand & Gravel Inc	551.80	*
Downing, Charles & Bonnie	5,687.69	Sanborn, James E	3,251.90	
Duke, Shari	203.05	Schneider, Craig E & Pamela J	3,594.10	**
Dunnybrook Historical Foundation Inc	414.70	Smith, Richard P Jr & Deborah A	317.63	*
Dwelley, Neal S	1,674.00	Springfield, Robert A & Debra L	2,173.87	**
Eastbrook Timber Company Inc	1,213.65	Stevens, Richard D & Catherine A	1,728.25	
Eastbrook Timber Company Inc	317.75	Stevens, Richard D & Catherine A	926.90	
Eastbrook Timber Company Inc	195.30	Stevens, Richard D & Catherine A	1,732.90	
Eastbrook Timber Company Inc	261.95	Stevens, Richard D & Catherine A	1,594.27	
Elios, Corrine J	825.45	Syvinski, Lorraine	1,850.42	*
Fairpoint Communication	465.00	Thompson, Evan E	234.07	*
Friebely, Rowland Hartley	38.47	Turner, James R	407.65	
Gale, Jay D & Vivienne C	6,474.35	Walsh, Laurie	2,576.39	*
Goulet, Patricia A	3,478.20	Weston, Keith R & Marjorie G	874.20	
Gove, Manley C	196.85	Weston, Keith R & Marjorie G	1,023.00	
Gove, Manley C & Linda J	3,190.11	Whicker, Vernon L & Maria I	3,943.20	*
Gove, Manley C & Linda J	595.20	White, Harold W Jr	232.65	*
Gove, Manley C Sr	906.75	Wile, Lori	1,835.20	**
Hairston-Stallworth, Linda K	3,450.39	Will, Debbie L	2,241.30	
Heath, Donald A & Ida G	1,044.50	Wittner, Roger K & Marlene L	664.95	*
Holton, Mary E & Carl J	2,898.50	Wittner, Roger K & Marlene L	1,669.22	
Kamark Trust	754.85	<b>Total</b>	<b>\$155,947.08</b>	
Keefer, Donald R & Marguerite	1.11	<b><u>2011/2012 Unpaid Personal Property Taxes</u></b>		
Kingsley, Edwin F III & Kathleen A	3,575.85	Bit 'O Green Landscaping (Shaun Baker)	116.25	
Margaret J Knox Family Realty	1,437.08	Early Bird (Penny Morgan)	27.90	
Labella, Carol	2,850.45	Hair Force Family Salon	12.40	*
Lavigne, Leo R & Diane	1,305.67	Kim's Cleaners (Chong Jou Kim)	88.35	*
Leach, Mark T	4,008.30	South Berwick Dental (Robert J Orendorf)	57.56	*
		The Catered Event (Dorothy Bray)	54.25	*
		<b>Total</b>	<b>\$356.71</b>	

## *Tax Collector (continued)*

### 2010/2011 Unpaid Real Estate Taxes

A & R General Contracting LLC	1,665.55	*
A & R General Contracting LLC	2,160.81	*
Anderson, Eric & Ryan	4,178.17	*
Bain, Bruce	1,943.37	*
Blanchard, Donald L	172.14	*
Blanchard, Donald L & Ann Marie	1,053.40	*
Boston & Maine Railroad Corporation	653.83	*
Clark, Kathleen C	61.84	*
Cormier Realty Trust (Kristen Legere, Trustee)	2,580.59	*
Donahue, Cheryl Trustee (Marie Donahue Trust)	3,471.49	*
Downing, Charles & Bonnie	5,543.15	*
Duke, Shari	197.81	*
Dwelley, Neal S	1,630.80	*
Eastbrook Timber Company Inc	1,182.33	*
Eastbrook Timber Company Inc	309.55	*
Eastbrook Timber Company Inc	190.26	*
Eastbrook Timber Company Inc	255.19	*
Goulet, Patricia A	3,395.99	*
Gove, Manley C	191.77	*
Gove, Manley C & Linda J	579.84	*
Gove, Manley C Sr.	883.35	*
Kamark Trust	1,004.15	*
Kingsley, Edwin F III & Kathleen A	1,916.95	*
Leach, Mark T	3,912.41	*
Manville, Elliott H & Susan B	3,827.94	*
McCarthy, Margaret R Heirs	1,952.95	*
Michaud & Bickford	792.75	*
Mushorn, Marjorie	34.67	*
Myers, Kevin	954.32	*
Owner Unknown	332.20	
Owner Unknown	288.41	
Owner Unknown	163.08	
Owner Unknown	303.51	
Ramsdell Sand & Gravel Inc	4,235.55	*
Ramsdell Sand & Gravel Inc	537.56	*
Richards, Michelle Roberts & Christopher D	503.99	**
Sanborn, James E	3,175.53	*
Stevens, Richard D & Catherine A	1,683.65	*
Stevens, Richard D & Catherine A	902.98	*
Stevens, Richard D & Catherine A	1,288.55	*
Stevens, Richard D & Catherine A	1,550.41	*
Turner, James R	397.13	*
Weston, Keith R & Marjorie G	1,633.82	*
Whicker, Vernon L & Maria I	3,830.96	*
Wile, Michael & Lori	514.71	*
Will, Debbie L	2,183.46	*
Wittner, Roger K & Marlene L	647.79	*
<b>Total</b>	<b>\$70,870.66</b>	

### 2010/2011 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	113.25
<b>Total</b>	<b>\$113.25</b>

### 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
<b>Total</b>	<b>\$5,563.20</b>

All taxes were outstanding as of June 30, 2012  
 \* indicates paid in full after June 30, 2012  
 \*\* indicates partial payment made after June 30, 2012  
 Payments posted through April 4, 2013



Sharon Brassard participating in the ropes course with campers.

*Financial Audit Report*  
*Year Ended*  
*June 30, 2012*

*Smith and Associates*  
*Certified Public Accountants*  
*Yarmouth, Maine*

**TOWN OF SOUTH BERWICK  
SOUTH BERWICK, MAINE  
JUNE 30, 2012**

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**Notes to Financial Statements**

# Smith & Associates, CPAs

*A Professional Association*

500 US Route One, Suite 203 • Yarmouth, Maine 04096  
Ph (207) 846-8881 • Fax (207) 846-8882  
www.smithassociatescpa.com

## 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, major fund, 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, 2012, as listed in the table of contents. These financial statements are the responsibility of the Town's Management. 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund 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.

The Town of South Berwick has not presented Management 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 basic financial statements.

*Smith & Associates*  
SMITH & ASSOCIATES, CPAs  
A Professional Association

**Yarmouth, Maine**  
**February 15, 2013**

**TOWN OF SOUTH BERWICK  
STATEMENT OF NET ASSETS  
JUNE 30, 2012**

	<u>Primary Government Governmental Activities</u>
<b>Assets</b>	
Cash	\$ 4,833,155
Investments	124,201
Accounts Receivable	121,454
Taxes Receivable	2,769
Tax Liens Receivable	261,075
Capital Assets, Net of Accumulated Depreciation	<u>7,260,928</u>
<b>Total Assets</b>	<b><u>\$ 12,603,582</u></b>
<b>Liabilities</b>	
Accounts Payable	\$ 266,514
Accrued Expenses	317,810
Non Current Liabilities:	
Payable Within One Year	230,579
Payable in More Than One Year	<u>2,627,685</u>
<b>Total Liabilities</b>	<b><u>\$ 3,442,588</u></b>
<b>Net Assets</b>	
<i>Invested in Capital Assets, Net of Related Debt</i>	\$ 4,986,988
<i>Restricted for:</i>	
Permanent Funds, Non-Expendable	5,500
Tax Incremental Financing	36,849
<i>Unrestricted</i>	<u>4,131,657</u>
<b>Total Net Assets</b>	<b><u>\$ 9,160,994</u></b>

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, 2012**

	General Fund	Library Construction	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash	\$ 4,435,272	\$ 0	\$ 397,883	\$ 4,833,155
Investments	0	0	124,201	124,201
Taxes Receivable	2,769	0	0	2,769
Tax Liens Receivable	261,075	0	0	261,075
Accounts Receivable	121,454	0	0	121,454
Due From Other Funds	<u>225,120</u>	<u>153,718</u>	<u>996,608</u>	<u>1,375,446</u>
<b>Total Assets</b>	<b><u>\$ 5,045,690</u></b>	<b><u>\$ 153,718</u></b>	<b><u>\$ 1,518,692</u></b>	<b><u>\$ 6,718,100</u></b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 266,514	\$ 0	\$ 0	\$ 266,514
Accrued Expenses	70,272	0	0	70,272
Deferred Revenues	532,650	0	0	532,650
Due to Other Funds	<u>1,329,975</u>	<u>0</u>	<u>45,471</u>	<u>1,375,446</u>
<b>Total Liabilities</b>	<b><u>\$ 2,199,411</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 45,471</u></b>	<b><u>\$ 2,244,882</u></b>
<b>Fund Balance</b>				
<i>Reserved, Reported In:</i>				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 5,500	\$ 5,500
<i>Restricted</i>				
Tax Incremental Financing	36,849	0	0	36,849
<i>Committed</i>				
Library Construction	0	153,718	0	153,718
Capital Projects	0	0	1,018,422	1,018,422
Appropriated Surplus for FY 2012/13	300,000	0	0	300,000
<i>Unreserved, Reported In:</i>				
<i>Assigned</i>				
Special Revenue Funds	0	0	106,530	106,530
Permanent Funds, Expendable	0	0	342,769	342,769
General Fund, Designated	193,933	0	0	193,933
<i>Unassigned</i>				
General Fund	<u>2,315,497</u>	<u>0</u>	<u>0</u>	<u>2,315,497</u>
<b>Total Fund Balance</b>	<b><u>\$ 2,846,279</u></b>	<b><u>\$ 153,718</u></b>	<b><u>\$ 1,473,221</u></b>	<b><u>\$ 4,473,218</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 5,045,690</u></b>	<b><u>\$ 153,718</u></b>	<b><u>\$ 1,518,692</u></b>	<b><u>\$ 6,718,100</u></b>

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

**TOWN OF SOUTH BERWICK  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET ASSETS  
JUNE 30, 2012**

**Total Fund Balance – Total Governmental Funds** \$ 4,473,218

**Amounts Reported for Governmental Activities in the Statement of Net Assets 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. 7,260,928

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. (19,471)

Property tax revenues are reported in the governmental funds balance sheet under NCGA interpretation-3, *revenue recognition-property taxes* and intergovernmental revenues were deferred. 532,650

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	\$ 230,579	
Due in More Than One Year	2,627,685	
Accrued Compensated Absence Pay	<u>228,067</u>	<u>(3,086,331)</u>

**Net Assets of Governmental Activities** \$ 9,160,994

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

**TOWN OF SOUTH BERWICK**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	General Fund	Library Construction	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 10,997,837	\$ 0	\$ 0	\$ 10,997,837
Intergovernmental	637,016	355,068	560,586	1,552,670
Licenses, Permits and Fees	59,508	0	0	59,508
Charges for Services	526,603	0	643,666	1,170,269
Investment Income	14,169	0	4,714	18,883
Miscellaneous	<u>66,768</u>	<u>0</u>	<u>28,716</u>	<u>95,484</u>
<b>Total Revenues</b>	<u>\$ 12,301,901</u>	<u>\$ 355,068</u>	<u>\$ 1,237,682</u>	<u>\$ 13,894,651</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,381,242	\$ 0	\$ 173,452	\$ 1,554,694
Public Safety	1,634,182	0	60,358	1,694,540
Public Works and Sanitation	1,026,302	0	1,143,651	2,169,953
Public Health and Welfare	84,071	0	8,151	92,222
Culture and Recreation	165,824	0	139,591	305,415
Education	6,131,319	0	0	6,131,319
Debt Service	191,324	0	8,100	199,424
Fixed Charges	554,281	0	0	554,281
Tax Incremental Financing	19,705	0	0	19,705
<i>Capital Outlay</i>	<u>167,834</u>	<u>1,750,943</u>	<u>0</u>	<u>1,918,777</u>
<b>Total Expenditures</b>	<u>\$ 11,356,084</u>	<u>\$ 1,750,943</u>	<u>\$ 1,533,303</u>	<u>\$ 14,640,330</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 945,817</u>	<u>\$ (1,395,875)</u>	<u>\$ (295,621)</u>	<u>\$ (745,679)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	<u>\$ (349,000)</u>	<u>\$ 0</u>	<u>\$ 349,000</u>	<u>\$ 0</u>
<b>Net Change in Fund Balance</b>	<u>\$ 596,817</u>	<u>\$ (1,395,875)</u>	<u>\$ 53,379</u>	<u>\$ (745,679)</u>
<b>Fund Balance – July 1, 2011</b>	<u>2,249,462</u>	<u>1,549,593</u>	<u>1,419,842</u>	<u>5,218,897</u>
<b>Fund Balance – June 30, 2012</b>	<u>\$ 2,846,279</u>	<u>\$ 153,718</u>	<u>\$ 1,473,221</u>	<u>\$ 4,473,218</u>

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

**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, 2012**

**Net Change In Fund Balance – Total Governmental Funds** \$ (745,679)

**Amounts Reported for Governmental Activities in the Statement of Net Assets 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. 1,879,559

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net assets, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (359,669)

The issuance of long-term debt (e.g. accrued compensated absence pay) provides current financial resources to Governmental funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. 256,083

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. 162,149

Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net assets, but does not require the use of current financial resources, therefore, accrued interest expense is not reported as expenditures in governmental funds. 6,341

Disposals, retirements, and adjustments in Capital Assets are reported in the Government-Wide Statement of Activities and changes in net assets, but does not require the use of current financial resources; therefore, losses on disposals are not reported as expenditures in governmental funds. (112,019)

**Change In Net Assets of Governmental Activities** **\$ 1,086,765**

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

**TOWN OF SOUTH BERWICK  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 10,978,896	\$ 10,978,896	\$ 10,997,837	\$ 18,941
Intergovernmental	622,024	622,024	637,016	14,992
Licenses, Permits and Fees	57,380	57,380	59,508	2,128
Charges for Services	479,712	479,712	526,603	46,891
Investment Income	15,000	15,000	14,169	(831)
Other	<u>57,800</u>	<u>57,800</u>	<u>66,768</u>	<u>8,968</u>
<b>Total Revenues</b>	<u>\$ 12,210,812</u>	<u>\$ 12,210,812</u>	<u>\$ 12,301,901</u>	<u>\$ 91,089</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,726,774	\$ 1,728,594	\$ 1,381,242	\$ 347,352
Public Safety	1,647,838	1,663,468	1,634,182	29,286
Public Works and Sanitation	1,110,394	1,114,394	1,026,302	88,092
Public Health and Welfare	66,971	85,971	84,071	1,900
Culture and Recreation	164,758	168,758	165,824	2,934
Education	6,131,319	6,131,319	6,131,319	0
Debt Service	191,324	191,324	191,324	0
Fixed Charges	634,895	590,445	554,281	36,164
Tax Incremental Financing	19,705	19,705	19,705	0
<i>Capital Outlay</i>	<u>167,834</u>	<u>167,834</u>	<u>167,834</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$ 11,861,812</u>	<u>\$ 11,861,812</u>	<u>\$ 11,356,084</u>	<u>\$ 505,728</u>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	\$ 349,000	\$ 349,000	\$ 945,817	\$ 596,817
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(349,000)</u>	<u>(349,000)</u>	<u>(349,000)</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	\$ 0	\$ 0	\$ 596,817	\$ 596,817
<b>Fund Balance – July 1, 2011</b>	<u>2,249,462</u>	<u>2,249,462</u>	<u>2,249,462</u>	<u>0</u>
<b>Fund Balance – June 30, 2012</b>	<u>\$ 2,249,462</u>	<u>\$ 2,249,462</u>	<u>\$ 2,846,279</u>	<u>\$ 596,817</u>

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

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**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 basic 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, 2012**

**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. – Basic Financial Statements – Government-Wide Statements**

The Town's basic 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 Assets, 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 assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. 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. – Basic 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, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. – Basic 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). The Library Construction Project is considered a major fund.

*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 citizenry. 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 assets 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, 2012**

**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. – 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, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. – 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.

**I. – 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 \$228,067 at June 30, 2012.

**J. – 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.

**K. – Equity Classifications**

**Government-Wide Statements**

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

- Invested in capital assets, net of related debt – 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 assets – consists of net assets 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, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. – Equity Classifications**

**Government-Wide Statements**

- Unrestricted net assets – all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

**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.

**L. – 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, 2012, cash and cash equivalents were entirely secured. At June 30, 2012 investments comprised of the following:

<u>Investments</u>	<u>Market Value</u>	<u>Category</u>			
		<u>1</u>		<u>2</u>	<u>3</u>
Stocks	\$ 123,596	\$ 0		\$ 123,596	\$ 0
Bonds	<u>605</u>	<u>0</u>		<u>605</u>	<u>0</u>
<b>Total</b>	<b>\$ <u>124,201</u></b>	<b>\$ <u>0</u></b>		<b>\$ <u>124,201</u></b>	<b>\$ <u>0</u></b>

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**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 1<sup>st</sup> 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, 2011 upon which the levy for the year ended June 30, 2012, was based amounted to \$641,348,103. This assessed value was 95.7% of the 2012 State valuation of \$670,350,000.

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 \$273,313 for the year ended June 30, 2012.

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 2011-2012 levy:

Assessed Value	\$ 651,047,353
Less: Homestead Exemption	(8,735,000)
BETE	<u>(964,250)</u>
Net Assessed Value	\$ 641,348,103
Tax Rate (Per \$1,000)	<u>15.50</u>
Commitment	\$ 9,940,896
Supplemental Taxes Assessed	<u>1,395</u>
	\$ 9,942,291
Less: Abatements	(3,322)
Collections	<u>(9,937,495)</u>
Receivable at Year End	\$ <u>1,474</u>
Collection Rate	<u>99.9%</u>

Property taxes were due on September 30, 2011, and March 31, 2012, with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2012, was as follows:

	Beginning Balance <u>7/01/11</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>6/30/12</u>
<b>Governmental Activities</b>				
Capital Assets not being Depreciated:				
Land	\$ 1,550,686	\$ 0	\$ 0	\$ 1,550,686
Artwork	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Total Capital Assets not being Depreciated	<u>\$ 1,555,686</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,555,686</u>
Capital Assets, Being Depreciated:				
Buildings and Improvements	\$ 3,926,895	\$ 1,750,875	\$ 136,400	\$ 5,541,370
Land Improvements	148,026	0	0	148,026
Vehicles	2,186,964	86,761	127,706	2,146,019
Furniture, Fixtures and Equipment	<u>1,603,139</u>	<u>41,923</u>	<u>15,089</u>	<u>1,629,973</u>
Total Capital Assets, Being Depreciated	<u>\$ 7,865,024</u>	<u>\$ 1,879,559</u>	<u>\$ 279,195</u>	<u>\$ 9,465,388</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 1,348,618	\$ 142,144	\$ 30,787	\$ 1,459,975
Land Improvements	90,681	5,921	0	96,602
Vehicles	1,185,545	123,567	121,300	1,187,812
Furniture, Fixtures and Equipment	<u>942,809</u>	<u>88,037</u>	<u>15,089</u>	<u>1,015,757</u>
Total Accumulated Depreciation	<u>\$ 3,567,653</u>	<u>\$ 359,669</u>	<u>\$ 167,176</u>	<u>\$ 3,760,146</u>
Total Capital Assets, being depreciated, Net	<u>\$ 4,297,371</u>	<u>\$ 1,519,890</u>	<u>\$ 112,019</u>	<u>\$ 5,705,242</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 5,853,057</u>	<u>\$ 1,519,890</u>	<u>\$ 112,019</u>	<u>\$ 7,260,928</u>

Depreciation expense has not been charged as a direct expense.

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2012, notes and bonds payable consisted of the following individual issues.

<b>Maine Municipal Bond Bank</b>	<u>Governmental Activities</u>
Library Bond of 2008C, Interest Rates 2.075% to 5.575%, Annual Principal Payments of \$31,579, Maturity in 2028.	\$505,264
Capital Improvement Bond of 1995B, Interest Rates 5.508% to 6.208%, Annual Principal Payments of \$70,000, Maturity in 2015.	280,000

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Maine Municipal Bond Bank (Continued)**

Capital Improvement Note of 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of \$27,000 – \$45,000, Maturity in 2030

Governmental Activities(Continued)

673,000

**Moors and Cabot**

Library Construction Note of 2011, Interest Rates 2% - 5%, Annual Payments of \$100,000 Maturity in 2026.

1,400,000

**Total Notes and Bonds Payable**

\$2,858,264

Transactions for the year ended June 30, 2012 are summarized as follows:

	<u>Balance</u> <u>July 1</u>	<u>Issues or</u> <u>Additions</u>	<u>Payments or</u> <u>Expenditures</u>	<u>Balance</u> <u>June 30</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
<b>Governmental Activities</b>					
General Obligation Bonds and Notes Payable	\$3,105,527	\$ 0	\$ 247,263	\$2,858,264	\$ 230,579
Compensated Absences	<u>236,887</u>	<u>0</u>	<u>8,820</u>	<u>228,067</u>	<u>0</u>
<b>Total Governmental Activities</b>	<u>\$3,342,414</u>	<u>\$ 0</u>	<u>\$ 256,083</u>	<u>\$3,086,331</u>	<u>\$ 230,579</u>

**Annual Requirements to Retire Debt Obligation**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2012, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012/13	\$ 230,579	\$ 104,847	\$ 335,426
2013/14	230,579	97,216	327,795
2014/15	231,579	89,102	320,681
2015/16	232,579	80,378	312,957
2016/17	162,579	73,445	236,024
2017/22	823,895	285,225	1,109,120
2022/27	742,895	112,797	855,692
2027/31	<u>203,579</u>	<u>12,754</u>	<u>216,333</u>
<b>Total</b>	<u>\$ 2,858,264</u>	<u>\$ 855,764</u>	<u>\$ 3,714,028</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, 2012, the amount of outstanding long-term debt was equal to 0.44% of property valuation for the year then ended.

**TOWN OF SOUTH BERWICK**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2012**

**NOTE 6 – GOVERNMENTAL FUND BALANCES**

For the fiscal year ended June 30, 2012, 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 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 \$2,315,497 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.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

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 finding gap in subsequent fiscal years.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2012 follows.

***Restricted***

**General Fund**

Tax Incremental Financing	\$ <u>36,849</u>
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***Committed***

**Capital Project Funds - Major Fund**

Library Construction Project	\$ <u>153,718</u>
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***Committed***

**Capital Project Funds - Minor Funds**

Roads	\$ 512,222
Roads Local Match	123,000
Municipal Reserve	122,385
Fire Equipment	65,688
Recreation Fields/Facilities	55,717
Highway Equipment	48,375
Public Safety Equipment	42,662
Youth Center	13,615
Sidewalks	10,933
Boat Ramp	7,298
Transfer Station	6,028
Library Building Reserve	3,746
Professional Services	3,623
Recycling	<u>3,130</u>

<b>Total</b>	<b>\$ <u>1,018,422</u></b>
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***Committed***

**General Fund - Designated**

Appropriated Surplus for FY 2012/13	\$ <u>300,000</u>
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***Assigned***

**Special Revenue Funds**

Health Reimbursement	\$ 42,061
Powderhouse Ski Hill	19,614
Benches	13,512

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

*Assigned (Continued)*

**Special Revenue Funds**

Recreation	\$ 9,457
Senior Center	8,298
Tax Incremental Financing Professional Fees	7,254
Library	5,241
Congregate Meals	4,744
Kitchen Fund	3,910
Strawberry Festival Race	2,886
Gateway Grant	2,805
Conservation Coordinator	2,125
Plastic Bags	1,025
Community Garden	234
Homeland Security - Generator	84
Coastal Management - Salmon Falls	7
Underage Drinking Grant	(1,255)
Efficiency Maine Grant	(2,000)
Repair/Maintenance Facility	<u>(13,472)</u>

**Total** \$ 106,530

*Nonspendable and Assigned*

<b>Permanent Funds</b>	Non- <u>Expendable</u>	<u>Expendable</u>	<u>Total</u>
Elizabeth Vaughan Fund	\$ 0	\$ 313,693	\$ 313,693
Florence Wentworth Trust	2,500	15,529	18,029
Library Trust Funds	3,000	6,450	9,450
Charitable Contributions	<u>0</u>	<u>7,097</u>	<u>7,097</u>
<b>Total</b>	<u>\$ 5,500</u>	<u>\$ 342,769</u>	<u>\$ 348,269</u>

*Assigned*

**General Fund - Designated**

Property Tax Relief	\$ 154,378
Compensated Absences	27,893
Office Equipment	11,420
Social Service Assistance	206
Highway Block Grant	<u>36</u>

**Total** \$ 193,933

*Unassigned*

**General Fund**

Undesignated	<u>\$2,315,497</u>
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**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**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 7.5% per month less a pooled UAL credit of 3.1% plus a monthly IUUAL payment of \$318 for the fiscal year ended June 30, 2012. The Town's contribution rate for the Special (#1C) plan is based upon an actuarial valuation and has been established at 16.3% per month less a pooled UAL credit of 6.1% plus a monthly IUUAL payment of \$477 for the fiscal year ended June 30, 2012. IUUAL Credit ended mid April 2012. Total wages paid for the year ended June 30, 2012 were \$2,115,715; total eligible pension plan wages were \$1,343,471 for the year ended June 30, 2012. Total pension expense for the Town was:

<u>Year</u>	<u>Contributions</u>
2012	\$ 83,508
2011	\$ 62,950
2010	\$ 35,844

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.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 7 – DEFINED PENSION PLAN (CONTINUED)**

**Deferred Compensation Plan (Continued)**

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</u>	<u>Contributions</u>
2012	\$ 35,919
2011	\$ 42,481
2010	\$ 56,592

**NOTE 8 – INTERFUND ACTIVITY**

Interfund balances at June 30, 2012, consisted of the following:

<b>Due To</b>	
General Fund	\$ 225,120
Capital Projects Fund – Major Fund:	
Library Construction	153,718
Non-Major Governmental Funds:	
Special Revenues	76,835
Capital Projects Funds – Minor Funds	912,452
Permanent Funds	<u>7,321</u>
<b>Total</b>	<b><u>\$ 1,375,446</u></b>
 <b>Due From</b>	
General Fund	\$ 1,329,975
Non Major Governmental Funds:	
Special Revenues	16,728
Capital Projects Funds – Minor Funds	<u>28,743</u>
<b>Total</b>	<b><u>\$ 1,375,446</u></b>

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.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 8 – INTERFUND ACTIVITY (CONTINUED)**

Interfund transfers for the year ended June 30, 2012, consisted of the following:

<b>Transfer To</b>	
Non Major Governmental Funds:	
Capital Projects Funds – Minor Funds	<u>\$ 365,000</u>
<b>Transfer From</b>	
General Fund	\$ 349,000
Non Major Governmental Funds:	
Permanent Funds	<u>16,000</u>
<b>Total</b>	<u>\$ 365,000</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.

**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, 2012, the Town's share was 51.46% (or \$1,287,962) of the District's outstanding local debt of \$2,502,842.

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of South Berwick. At December 31, 2011, the latest York County data, the Town's share 2.27% (or \$284,993) of the County's outstanding debt of \$12,554,773.

**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.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 11 – FUND BALANCE APPROPRIATIONS (CONTINUED)**

These appropriations were for the following purposes:

<b>Per Council Meeting</b>	
Social Services	\$ 19,000
Police Department	13,250
Solid Waste	4,000
Library	4,000
Animal Control	2,380
Employee Benefits	<u>1,820</u>
<b>Total Transferred from Overlay</b>	<b><u>\$ 44,450</u></b>

**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.

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 minimum tonnage, which is determined annually, is multiplied by a tipping fee as stipulated in the agreement and increased under the Consumer Price Index. The collective term of the agreements began on July 1, 2004 and expires on June 30, 2025.

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.

**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.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2012**

**NOTE 13 – TAX INCREMENT FINANCING (CONTINUED)**

The balance at June 30, 2012 amounted to \$36,849. At that date, no pending Credit Enhancement Agreements existed. In addition, the Town has not created the Downtown TIF that was previously discussed.

**NOTE 14 - SUBSEQUENT EVENT**

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 shall take place on or before August 31, 2014 for an agreed upon sum of \$286,000.

**NOTE 15 – 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, 2012, 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, 2012, the following three individual funds held a deficit balance:

Underage Drinking Grant	\$	(1,255)
Efficiency Maine Grant	\$	(2,000)
Repair/Maintenance Facility	\$	(13,472)

**NOTE 16 – DATE OF MANAGEMENT'S REVIEW**

Management has evaluated subsequent events through February 15, 2013, the date on which the financial statements were available to be issued.

## *2012 Abatements*

<u>NAME</u>	<u>MAP/LOT</u>	<u>AMOUNT</u>	<u>REASON</u>
Leonard & Maya Bogh	028-117	699.05	Condition of property
Diane Canada	007-044	1,550.00	Condition of property
Total		\$2,249.05	



**Children collapse at the end of a Pee Wee Indoor Fun & Fitness class, offered by the Recreation Department (photo courtesy Catalina Bakas).**



**Line dancing at the Senior Center during the Annual Red Hat Hotties luncheon with area nursing home residents.**

*Fiscal Year 2014  
Town Warrant*

*Town Meeting  
Tuesday May 21, 2013  
Check-in: 6:00 p.m.  
Meeting Begins: 6:30 p.m.*

*Richard P. Gagnon Auditorium Hall  
Town Hall*

TOWN OF SOUTH BERWICK  
WARRANT  
2013/2014

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 21st day of May 2013, 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, 2013 and one-half due on March 31, 2014.

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 authorize the deposit of all proceeds from Timber Harvesting of Town owned land into a non-lapsing designated account and to expend those funds to pay any costs associated with the timber harvesting and to fund contributions to Eastern Trail, Conservation and any other environmental programs.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 9. To see if the Town will vote to authorize the deposit of all proceeds from the Sale of Town owned land into a non-lapsing designated account and to expend those funds to pay any costs associated with the sale, reimburse the undesignated (general) fund for any tax appropriation of contributions to Eastern Trail, Conservation Coordinator, and any other environmental/recreational programs, and to fund additional expenses for them.

TOWN COUNCIL RECOMMENDS: Adoption

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

pages	Police Department	\$ 735,227
W-20	Animal Control	6,584
to	Dispatch Center	327,802
W-21	Total	\$1,069,613

TOWN COUNCIL RECOMMENDS:  
 Raise and appropriate from general taxation  
 and other revenue sources \$1,069,613

ARTICLE 11. To see if the Town will vote to raise and appropriate the following amounts for Emergency Services:

pages	Fire Department	\$ 165,388
W-18	Emergency Management Services	5,732
to	Water Assessment/Fire Protection	299,735
W-19	Total	\$ 470,855

TOWN COUNCIL RECOMMENDS:  
 Raise and appropriate from general taxation  
 and other revenue sources \$ 470,855

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

pages	Town Hall	\$ 75,024
W-16	Community Center	72,478
to	Highway	703,021
W-17	Public Facilities	41,900
and	Town Garage	14,720
W-22	Transfer Station	284,180
through	Solid Waste Transportation	86,422
W-25	Total	\$ 1,277,745

TOWN COUNCIL RECOMMENDS:  
 Raise and appropriate from general taxation  
 and other revenue sources \$ 1,277,745

ARTICLE 13. 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-29	Total	\$ 600,000

TOWN COUNCIL RECOMMENDS:

Appropriate from DOT Highway Block Grant and	\$ 74,436
Appropriate from Undesignated Fund Transfer and	280,000
Raise and appropriate from general taxation and other revenue sources	\$ 245,564

ARTICLE 14. To see if the Town will vote to raise and appropriate the following amounts for General Government:

pages	Town Council	\$ 5,800
W-12	Town Manager	123,922
through	Control/Collection	200,176
W-14	Computer	40,279
and	Administration	146,350
W-17	Tax Assessment	96,845
and	Employee Benefits	789,450
W-22	Street Lights	43,000
and	Compensated Absence Reserve	30,000
W-29	Total	\$ 1,475,822

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,475,822
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ARTICLE 15. To see if the Town will vote to raise and appropriate the following amounts for Debt Service:

page	Community Center Debt	\$ 79,067
W-28	Young Street Debt	54,434
	2010 CIP Debt	54,007
	Library Construction Debt	146,625
	Total	\$ 334,133

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 334,133
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ARTICLE 16. To see if the Town will vote to raise and appropriate the following amount for the Records Department:

page	Town Clerk	\$ 64,939
W-12	Total	\$ 64,939

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 64,939
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ARTICLE 17. To see if the Town will vote to raise and appropriate the following amounts for Code Enforcement and Health Departments:

page	Code Enforcement	\$	52,255
W-15	Planning		39,224
to	Historic District Commission		250
W-16	Zoning Board of Appeals		160
	Total	\$	91,889

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$	91,889
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ARTICLE 18. To see if the Town will vote to raise and appropriate the following amounts for Public Welfare:

page	Social Services	\$	97,202
W-27	Social/Civic Contributions		10,523
and	Emergency/Rescue Services		82,608
W-19	Total	\$	190,333

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$	190,333
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ARTICLE 19. To see if the Town will vote to raise and appropriate the following amounts for Recreation/Parks and Conservation:

page	Recreation	\$	68,943
W-25	Conservation Commission		4,845
to	Total	\$	73,788
W-26			

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$	73,788
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ARTICLE 20. To see if the Town will vote to raise and appropriate the following amount for the Library.

page	Library	\$	112,701
W-26	Total	\$	112,701

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$	112,701
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ARTICLE 21. To see if the Town will vote to appropriate from Undesignated Fund Balance and raise and appropriate the following amounts for Capital Improvements – Reserves:

page	Highway Equipment	\$ 100,000
W-29	Office Equipment	16,000
to	Fire Equipment	80,000
W-31	Police Equipment	35,000
	Transfer Station	10,000
	Municipal Facilities	12,000
	Total	\$ 253,000

TOWN COUNCIL RECOMMENDS:

Appropriate from Undesignated Fund Balance	\$ 120,000
and	
Raise and appropriate from general taxation and other revenue sources	\$ 133,000

ARTICLE 22. To see if the Town will vote to appropriate \$50,000 from Undesignated Fund Balance for reconstruction (in conjunction with the Town of Eliot) of Shorey’s Bridge.

TOWN COUNCIL RECOMMENDS:

Appropriate from Undesignated Fund Balance	\$ 50,000
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ARTICLE 23. 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 2014/2015 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

pages	Excise Taxes	\$ 1,005,500
W-8	Non-Tax General Fund Revenues	740,827
to	State Revenue Sharing	400,000
W-9	State Revenue Sharing Residual	179,472
	Homestead Exemption Reimbursement	137,000
	BETE Reimbursement	12,500
	Total	\$ 2,475,299

TOWN COUNCIL RECOMMENDS: Adoption

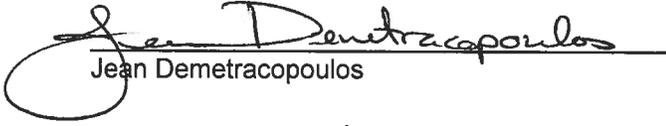
ARTICLE 24. To see if the Town will vote to increase the property tax levy limit of \$ 3,066,014 established for the Town of South Berwick by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

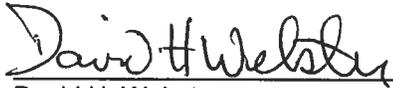
TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 25. To see if the Town will vote to adjourn the Town Meeting.

Given under our hands in the Town of South Berwick, this 23rd day of April 2013 A.D.

  
Gerald W. MacPherson Sr.

  
Jean Demetracopoulos

  
David H. Webster

  
John Kareckas

\_\_\_\_\_  
Russell Abell

PROJECTED REVENUES

ACCT #	ACCOUNT NAME	PROJECTED 2012		COLLECTED 2012		PROJECTED 2013		COLLECTED YTD 3/31/13		PROJECTED 2014	
R0002	VEHICLE EXCISE TAX	995,000	1,006,649	1,000,000	742,266	1,000,000	742,266	1,000,000	742,266	1,000,000	1,000,000
R0003	BOAT EXCISE TAX	5,000	5,753	5,000	1,334	5,000	1,334	5,000	1,334	5,000	5,500
R0009	INTEREST ON TAXES	32,000	25,607	32,000	17,045	32,000	17,045	32,000	17,045	32,000	25,000
R1120	TOWN CLERK LICENSES	7,000	7,800	7,800	6,610	7,800	6,610	7,800	6,610	7,800	7,800
R1130	SPECIAL AMUSEMENT PERMITS	105	105	105	70	105	70	105	70	105	105
R1160	BUILDING PERMITS	25,000	21,795	25,000	14,485	25,000	14,485	25,000	14,485	25,000	20,000
R1161	PLUMBING PERMITS	3,000	5,605	3,000	3,210	3,000	3,210	3,000	3,210	3,000	3,000
R1162	SEPTIC FEE	0	0	0	0	0	0	0	0	0	0
R1165	CEO SERVICES	0	0	0	18,479	0	18,479	0	18,479	0	36,000
R1170	PLANNING REVIEW FEES	1,000	1,100	1,000	900	1,000	900	1,000	900	1,000	1,000
R1171	SUBDIVISION FEES	0	150	0	5,600	0	5,600	0	5,600	0	0
R1175	ZBA VARIANCE FEE	0	280	0	210	0	210	0	210	0	0
R1180	ROAD OPENING PERMITS	0	0	0	0	0	0	0	0	0	0
R1185	SPECIAL USE PERMITS	525	425	500	350	500	350	500	350	500	500
R1190	ROAD SIGNS	0	300	0	0	0	0	0	0	0	0
R1195	INSPECTION FEES	0	0	9,225	9,229	9,225	9,229	9,225	9,229	9,225	9,225
R1230	WEAPONS PERMITS	250	385	300	450	300	450	300	450	300	300
R1240	ALARM PERMIT	0	0	0	0	0	0	0	0	0	0
R1340	SOLID WASTE LICENSE	500	1,550	1,000	1,200	1,000	1,200	1,000	1,200	1,000	1,000
R1350	JUNK YARD PERMITS	0	0	0	0	0	0	0	0	0	0
R1500	ORDINANCE FINES	0	225	0	0	0	0	0	0	0	0
R1525	RESTITUTIONS	0	1,537	0	0	0	0	0	0	0	0
R1530	FRANCHISE FEES	35,000	41,026	38,000	21,041	38,000	21,041	40,000	21,041	40,000	40,000
R1750	BOOK FINES	1,700	1,596	1,700	1,223	1,700	1,223	1,700	1,223	1,700	1,700
R1760	NON RESIDENT FEE (LIBRARY)	0	80	0	80	0	80	0	80	0	0
R2309	HWY BLOCK RESIDUAL	0	0	36	36	36	36	36	36	36	36
R2310	STATE HIGHWAY BLOCK GRANT	74,436	74,436	74,436	55,827	74,436	55,827	74,436	55,827	74,436	74,436
R2410	STATE PARK FEE SHARE	250	300	250	0	250	0	250	0	250	250
R2450	SNOWMOBILE REIMBURSEMENT	1,000	1,106	1,000	596	1,000	596	1,000	596	1,000	500
R2480	VETERANS REIMBURSE	4,000	5,879	4,500	0	4,500	0	4,500	0	4,500	4,500
R2500	HOMESTEAD REIMBURSE	125,000	135,393	135,000	104,741	135,000	104,741	137,000	104,741	137,000	137,000
R2505	BETE REIMBURSEMENT	12,000	14,992	13,500	14,082	13,500	14,082	12,500	14,082	12,500	12,500
R2510	GEN'L ASSIS.REIMBURSE	10,000	17,941	20,000	29,100	20,000	29,100	32,500	29,100	32,500	32,500
R2669	STATE REV RESIDUAL	0	0	139,245	139,245	139,245	139,245	179,472	139,245	179,472	179,472
R2670	STATE REV. SHARING	375,000	375,000	400,000	380,415	400,000	380,415	400,000	380,415	400,000	400,000

PROJECTED REVENUES

ACCT #	ACCOUNT NAME	PROJECTED 2012		COLLECTED 2012		PROJECTED 2013		COLLECTED YTD 3/31/13		PROJECTED 2014	
R2671	TREE GROWTH REIMBURSE		7,000	10,446	7,000	7,000	0	7,000	0	7,000	7,000
R3120	VEHICLE REGISTRATIONS		20,000	19,738	20,000	20,000	13,793	20,000	13,793	20,000	20,000
R3230	ACCIDENT REPORTS		700	560	600	600	490	600	490	600	600
R3231	POLICE DETAIL		34,000	41,847	35,000	35,000	2,416	37,000	2,416	37,000	37,000
R3232	COURT/WITNESS FEES		750	628	600	600	400	600	400	600	600
R3233	DOG CONTROL		1,500	1,912	1,500	1,500	1,412	1,500	1,412	1,500	1,500
R3240	DISPATCH SERVICES		175,212	175,212	171,576	171,576	128,682	175,572	128,682	175,572	175,572
R3315	MERC TRANSPORTATION		31,000	33,491	32,000	32,000	22,358	32,000	22,358	32,000	32,000
R3320	MERC PRIVATE HAULERS		550	532	500	500	261	500	261	500	500
R3330	ASSESSING SERVICES		41,000	42,969	40,000	40,000	20,445	41,000	20,445	41,000	41,000
R4120	TAX LIEN COSTS		6,000	5,538	6,000	6,000	4,023	6,000	4,023	6,000	6,000
R4220	PARKING PERMITS		0	120	0	0	120	0	120	0	0
R4230	PARKING TICKETS		1,800	2,855	2,000	2,000	1,885	2,200	1,885	2,200	2,200
R5010	ROOM RENTAL		9,500	9,995	8,500	8,500	7,630	10,000	7,630	10,000	10,000
R6000	UNDESIGNATED FUND TRANSF		0	0	300,000	300,000	300,000	400,000	300,000	400,000	400,000
R6010	PROPERTY TAX RELIEF		0	0	154,378	154,378	154,378	0	154,378	0	0
R6050	WENTWORTH FUND TRANSFER		16,000	16,000	0	0	0	0	0	0	0
R6330	RECYCLING SALES		45,000	69,769	60,000	60,000	40,850	65,000	40,850	65,000	65,000
R6332	DISPOSAL FEES		32,000	33,346	32,000	32,000	22,596	32,000	22,596	32,000	32,000
R6335	TRANSFER STATION SERVICES		0	7,044	6,500	6,500	0	0	0	0	0
R6340	PAY PER BAG DISPOSAL		118,000	119,142	120,000	120,000	86,946	120,000	86,946	120,000	120,000
R6350	TOWN FOREST HARVEST		0	0	0	0	0	0	0	0	0
R7000	INVESTMENT INTEREST		15,000	14,169	15,000	15,000	8,275	14,000	8,275	14,000	14,000
R7230	GAS TAX REIMBURSE		0	37	0	0	0	0	0	0	0
R7500	FEMA REIMBURSEMENT		0	0	0	0	0	0	0	0	0
R7550	BOND REFUND		8,100	8,100	0	0	0	0	0	0	0
R9120	ADMIN - MISC.		1,700	1,622	1,700	1,700	1,258	1,700	1,258	1,700	1,700
R9130	PROPERTY SALE		0	1	0	0	0	0	0	0	0
R9160	ORDINANCE SALES		0	-	0	0	-	0	-	0	0
R9510	GEN'L ASSIST. - MISC		0	1,523	0	0	0	0	0	0	0
R9999	MISC		-	-	-	-	-	0	-	0	0
	TOTAL		2,272,578	2,363,610	2,927,451	2,927,451	2,386,041	2,949,735	2,386,041	2,949,735	2,949,735
	% Change										0.76%

PROPOSED APPROPRIATIONS

#	Appropriations by Department	Expended		Expended		Appropriated		Exp. Thru		Dept. Req.		Man. Req.		TC Req.	
		F/Y 11	F/Y 12	F/Y 12	F/Y 13	3/31/13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14
4110	Town Council	2,535	1,766	2,800	2,800	2,089	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800	5,800
4115	Town Manager	122,612	130,168	119,038	119,038	86,814	121,489	121,489	121,489	121,489	121,489	123,922	123,922	123,922	123,922
4118	Town Clerk	60,289	61,094	65,388	65,388	47,687	64,939	64,939	64,939	64,939	64,939	64,939	64,939	64,939	64,939
4120	Control/Collection	179,513	183,496	192,149	192,149	134,092	197,052	197,052	197,052	197,052	197,052	200,176	200,176	200,176	200,176
4125	Computer	37,671	37,671	40,417	40,417	24,019	40,279	40,279	40,279	40,279	40,279	40,279	40,279	40,279	40,279
4130	Administration	149,094	121,610	148,000	148,000	86,836	144,600	144,600	144,600	144,600	144,600	144,600	146,350	146,350	146,350
4150	Tax Assessment	92,727	92,333	95,444	95,444	68,608	96,845	96,845	96,845	96,845	96,845	96,845	96,845	96,845	96,845
4160	Code Enforcement	63,448	57,698	43,981	43,981	32,709	70,067	70,067	70,067	70,067	70,067	52,255	52,255	52,255	52,255
4170	Planning	17,934	13,473	41,199	41,199	11,801	41,870	41,870	41,870	41,870	41,870	39,224	39,224	39,224	39,224
4172	Historic District Commission	0	0	250	250	0	250	250	250	250	250	250	250	250	250
4175	Zoning Board of Appeals	0	96	160	160	-72	160	160	160	160	160	160	160	160	160
4180	Town Hall	73,245	59,588	78,303	78,303	44,996	75,024	75,024	75,024	75,024	75,024	75,024	75,024	75,024	75,024
4185	Community Center	66,292	67,905	71,787	71,787	44,811	72,478	72,478	72,478	72,478	72,478	72,478	72,478	72,478	72,478
4190	Employee Benefits	694,192	707,085	786,000	786,000	543,892	847,700	847,700	847,700	847,700	847,700	789,450	789,450	789,450	789,450
4220	Fire Department	165,360	153,044	159,949	159,949	115,905	170,238	170,238	170,238	170,238	170,238	165,388	165,388	165,388	165,388
4227	Emergency Management Svcs.	5,466	5,493	5,639	5,639	3,373	7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307	7,307
4228	Emergency/Rescue Services	86,972	84,000	82,248	82,248	61,686	82,608	82,608	82,608	82,608	82,608	82,608	82,608	82,608	82,608
4229	Water Assessment/Fire Prot.	299,734	299,734	299,735	299,735	149,867	299,735	299,735	299,735	299,735	299,735	299,735	299,735	299,735	299,735
4230	Police Department	752,102	726,037	716,892	716,892	531,311	784,153	784,153	784,153	784,153	784,153	735,227	735,227	735,227	735,227
4231	Animal Control	7,537	4,053	6,150	6,150	2,513	6,584	6,584	6,584	6,584	6,584	6,584	6,584	6,584	6,584
4240	Dispatch Center	307,707	320,012	320,756	320,756	194,641	327,802	327,802	327,802	327,802	327,802	327,802	327,802	327,802	327,802
4250	Street Lights	42,192	41,783	43,000	43,000	28,763	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
4310	Highway Department	712,742	651,057	705,944	705,944	492,847	738,347	738,347	738,347	738,347	738,347	703,021	703,021	703,021	703,021
4315	Public Facilities	28,434	29,108	34,550	34,550	19,543	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900
4325	Town Garage	12,183	12,108	14,880	14,880	9,995	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720	14,720
4330	Transfer Station	275,954	251,996	286,640	286,640	166,234	286,180	286,180	286,180	286,180	286,180	284,180	284,180	284,180	284,180
4335	Solid Waste Transportation	79,196	82,008	78,598	78,598	54,108	86,422	86,422	86,422	86,422	86,422	86,422	86,422	86,422	86,422
4410	Recreation Department	64,383	63,419	63,893	63,893	48,471	71,343	71,343	71,343	71,343	71,343	68,943	68,943	68,943	68,943
4450	Conservation Commission	4,816	2,487	595	595	424	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845	4,845
4470	Library	109,835	99,906	106,021	106,021	75,050	112,701	112,701	112,701	112,701	112,701	112,701	112,701	112,701	112,701
4510	Social Services	75,153	84,064	71,905	71,905	82,667	97,202	97,202	97,202	97,202	97,202	97,202	97,202	97,202	97,202
4530	Social/Civic Service Contrib.	3,885	0	8,500	8,500	8,500	5,523	5,523	5,523	5,523	5,523	10,523	10,523	10,523	10,523
4730	1991 CIP Debt	51,837	-	-	-	-	-	-	-	-	-	-	-	-	-
4733	Community Center Debt	93,900	89,555	85,210	85,210	75,555	79,067	79,067	79,067	79,067	79,067	79,067	79,067	79,067	79,067

PROPOSED APPROPRIATIONS

#	Appropriations by Department	Expended	Expended	Appropriated	Exp. Thru	Dept. Req.	Man. Req.	TC Req.
		F/Y 11	F/Y 12	F/Y 13	3/31/13	F/Y 14	F/Y 14	F/Y 14
4734	Young Street Property Debt	57,584	56,179	55,089	43,498	54,434	54,434	54,434
4735	2010 CIP	-	45,587	46,504	37,922	54,007	54,007	54,007
4736	Library	-	-	148,625	148,625	146,625	146,625	146,625
4850	Contingency Funding	20,000	30,000	30,000	13,396	30,000	30,000	30,000
4855	Capital Improvements	285,500	373,000	851,000	926,799	903,000	853,000	853,000
	Municipal Total	5,102,024	5,038,613	5,907,239	4,419,977	6,226,296	6,010,393	6,014,818
4610	SAD 35*	6,080,973	6,131,319	6,585,608	4,939,206	7,091,626	7,091,626	7,091,626
4620	York County**	366,718	361,581	363,010	363,010	539,211	539,211	539,211
4650	Overlay	150,300	-16,800	451,231	20,800	-	-	-
	Grand Total	11,700,015	11,514,713	13,307,088	9,742,993	13,857,133	13,641,230	13,645,655
	LD1 Calculation as approved for 2014							
	Appropriations		6,014,818					
	Less Revenues		2,949,735					
	Net Municipal Funding		3065083					
	<b>2014 LD1 Limit</b>		3,066,014					
	Balance over or (under) 2013 LD1 Tax Cap		\$ (931.00)					
*	Estimated							
**	The County estimate includes a 6 month transitional appropriation to accommodate their change to a fiscal year budget.							

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.		Exp.	Dept. Req.	Man. Req.		TC Req.		\$ Change
		F/Y 11	F/Y 12	F/Y 13	F/Y 14			F/Y 14	F/Y 14	F/Y 14	F/Y 14	
4110	TOWN COUNCIL											
1010	SALARY	1,005	1,000	1,000	650	1,000	1,000	1,000	1,000	1,000	0	
2240	ADVERTISING	648	466	750	89	750	750	750	750	750	0	
2410	TRAVEL ALLOWANCE	0	0	50	0	50	50	50	50	50	0	
2450	COMMUNITY EXPENSES	837	0	500	1,350	3,500	3,500	3,500	3,500	3,500	3,000	
2460	TRAINING	45	300	500	0	500	500	500	500	500	0	
	GRAND TOTAL	2,535	1,766	2,800	2,089	5,800	5,800	5,800	5,800	5,800	3,000	
	% Change					107.1%	107.1%	107.1%	107.1%	107.1%	107.1%	
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	TC Req.	\$ Change		
4115	TOWN MANAGER	F/Y 11	F/Y 12	F/Y 13	YTD 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14		
1000	SALARY-CONTRACT	46,475	86,326	85,850	62,736	87,567	90,000	90,000	90,000	4,150		
1010	SALARY	68,689	41,239	28,850	21,304	29,422	29,422	29,422	29,422	572		
2240	ADVERTISING	3,700	0	0	0	0	0	0	0	0		
2410	TRAVEL ALLOWANCE	1,244	1,017	1,500	1,099	1,600	1,600	1,600	1,600	100		
2450	EMPLOYEE EXPENSES	798	911	1,400	854	1,500	1,500	1,500	1,500	100		
2460	TRAINING	1,220	435	1,000	570	1,000	1,000	1,000	1,000	0		
2510	DUES	486	240	288	251	300	300	300	300	12		
2520	PUBLICATIONS/SUBSCRIPTIONS	0	0	150	0	100	100	100	100	-50		
	GRAND TOTAL	122,612	130,168	119,038	86,814	121,489	123,922	123,922	123,922	4,884		
	% Change					2.06%	4.10%	4.10%	4.10%	4.10%		
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	TC Req.	\$ Change		
4118	TOWN CLERK	F/Y 11	F/Y 12	F/Y 13	YTD 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14		
1010	SALARY	53,682	53,682	54,018	39,079	55,099	55,099	55,099	55,099	1,081		
1040	WAGES:PART TIME	970	1,360	2,800	1,873	2,575	2,575	2,575	2,575	-225		
2075	RECORDS PRESERVATION	875	1,040	1,375	0	1,465	1,465	1,465	1,465	90		
2150	REP/MAINT:EQUIPMENT	352	352	350	346	600	600	600	600	250		
2222	ELECTION PRINTING/PRGM	2,422	2,605	4,055	4,857	2,425	2,425	2,425	2,425	-1,630		
2410	TRAVEL ALLOWANCE	527	638	870	384	925	925	925	925	55		
2450	EMPLOYEE EXPENSES	78	20	175	0	175	175	175	175	0		
2460	TRAINING	280	250	465	140	345	345	345	345	-120		
2510	DUES	52	52	80	52	80	80	80	80	0		
2520	PUBLICATIONS/SUBSCRIPTIONS	610	676	700	655	800	800	800	800	100		
3020	OFFICE SUPPLIES	354	270	250	122	225	225	225	225	-25		
3410	FOOD	87	149	250	179	225	225	225	225	-25		
	GRAND TOTAL	60,289	61,094	65,388	47,687	64,939	64,939	64,939	64,939	-449		
	% Change					-0.7%	-0.7%	-0.7%	-0.7%	-0.7%		

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.			Exp		Dept. Req.		Man. Req.		TC Req.		\$ Change	
		F/Y 11	F/Y 12	F/Y 13	F/Y 11	F/Y 12	F/Y 13	YTD 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14
4120	CONTROL/COLLECTION																
1010	SALARY	125,426	125,295	126,194	91,306	128,710	128,710	128,710	128,710	128,710	128,710	128,710	128,710	128,710	128,710	128,710	2,516
1040	WAGES:PART TIME	37,033	39,912	46,170	28,627	47,082	47,082	47,082	47,082	47,082	47,082	47,082	47,082	47,082	47,082	47,082	4,036
2020	PROFESSIONAL SERVICES	8,450	8,575	9,000	9,194	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	500
2220	PRINTING	3,155	2,708	3,950	1,462	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	150
2240	ADVERTISING	50	50	100	0	100	100	100	100	100	100	100	100	100	100	100	0
2280	CONTRACTS	-	-	-	-	600	600	600	600	600	600	600	600	600	600	600	600
2410	TRAVEL ALLOWANCE	985	1,962	1,500	856	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0
2450	EMPLOYEE EXPENSES	0	71	100	50	100	100	100	100	100	100	100	100	100	100	100	0
2460	TRAINING	610	530	500	255	500	500	500	500	500	500	500	500	500	500	500	0
2510	DUES	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	0
2520	PUBLICATIONS/SUBSCRIPTIONS	476	652	500	227	550	550	550	550	550	550	550	550	550	550	550	50
2610	REGISTRY OF DEEDS	2,678	2,301	2,860	1,001	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	0
3010	POSTAGE	536	1,081	1,000	824	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	75
3020	OFFICE SUPPLIES	126	96	125	0	125	125	125	125	125	125	125	125	125	125	125	0
4030	FURNITURE/FIXTURES	0	264	100	239	200	200	200	200	200	200	200	200	200	200	200	100
4970	CASH VARIANCE	-103	-55	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4980	BANK FEES	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4985	INTEREST:TAX OVERPAYMENT	21	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	GRAND TOTAL	179,513	183,496	192,149	134,092	197,052	197,052	197,052	197,052	197,052	197,052	197,052	197,052	197,052	197,052	197,052	8,027
	% Change					2.6%				2.6%		4.2%		4.2%		4.2%	4.2%
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	\$ Change								
4125	COMPUTER	F/Y 11	F/Y 12	F/Y 13	YTD 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14								
2130	REP/MAINT:COMPUTER	34,143	34,143	37,117	23,436	37,179	37,179	37,179	37,179	37,179	37,179	37,179	37,179	37,179	37,179	37,179	62
3020	OFFICE SUPPLIES	99	99	0	0	100	100	100	100	100	100	100	100	100	100	100	100
4050	EQUIPMENT	3,429	3,429	3,300	583	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-300
	GRAND TOTAL	37,671	37,671	40,417	24,019	40,279	40,279	40,279	40,279	40,279	40,279	40,279	40,279	40,279	40,279	40,279	-138
	% Change					-0.3%				-0.3%		-0.3%		-0.3%		-0.3%	-0.3%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.		Exp.		Dept. Req. FY 14	Man. Req. FY 14	TC Req. FY 14	\$ Change FY 14
		FY 11	FY 12	FY 13	FY 13	YTD 13	FY 13				
4130	ADMINISTRATION										
2020	PROFESSIONAL SERVICES	27,081	6,840	25,000	1,316	25,000	25,000	25,000	25,000	25,000	0
2210	TELEPHONE	4,218	4,916	5,000	2,816	4,300	4,300	4,300	4,300	4,300	-700
2220	PRINTING	2,162	2,679	2,100	458	3,000	3,000	3,000	3,000	3,000	900
2280	CONTRACTS	12,940	8,173	14,850	4,717	13,850	13,850	13,850	13,850	13,850	-1,000
2285	WEBSITE/INTERNET	7,286	7,174	8,050	7,669	8,650	8,650	8,650	8,650	8,650	600
2310	PUBLIC OFFICIALS LIABILITY	7,470	7,580	0	0	0	0	0	0	0	0
2350	MULTI PERIL INSURANCE	54,740	52,862	63,600	55,137	60,000	60,000	60,000	60,000	60,000	-3,600
2450	EMPLOYEE EXPENSES	1,668	1,473	1,800	1,058	1,800	1,800	1,800	1,800	1,800	0
2510	DUES	12,849	12,781	8,500	8,148	8,700	8,700	8,700	8,700	10,450	1,950
3010	POSTAGE	8,452	8,675	9,100	1,254	9,300	9,300	9,300	9,300	9,300	200
3020	OFFICE SUPPLIES	10,228	8,457	10,000	4,263	10,000	10,000	10,000	10,000	10,000	0
	GRAND TOTAL	149,094	121,610	148,000	86,836	144,600	144,600	144,600	144,600	146,350	-1,650
	% Change							-2.3%		-1.1%	-1.1%
#	Sub-Account	Exp. FY 11	Exp. FY 12	Appr. FY 13	Exp. YTD 13	Dept. Req. FY 13	Man. Req. FY 14	TC Req. FY 14	\$ Change FY 14		
4150	TAX ASSESSMENT										
1010	SALARY	44,713	45,290	45,452	32,886	46,363	46,363	46,363	46,363	46,363	911
1015	SALARY: NO. BERWICK	30,578	30,001	30,302	21,924	30,909	30,909	30,909	30,909	30,909	607
1040	WAGES:PART TIME	11,321	10,529	11,665	8,301	11,898	11,898	11,898	11,898	11,898	233
2030	PROFESSIONAL SERVICES:TAX	3,995	4,037	4,000	3,824	4,000	4,000	4,000	4,000	4,000	0
2220	PRINTING	0	0	100	0	100	100	100	100	100	0
2230	COMPUTER	82	192	500	0	250	250	250	250	250	-250
2240	ADVERTISING	0	50	0	134	0	0	0	0	0	0
2410	TRAVEL ALLOWANCE	531	798	1,000	268	1,000	1,000	1,000	1,000	1,000	0
2450	EMPLOYEE EXPENSES	167	518	600	212	600	600	600	600	600	0
2460	TRAINING	441	35	750	344	750	750	750	750	750	0
2510	DUES	235	235	250	235	250	250	250	250	250	0
2520	PUBLICATIONS/SUBSCRIPTIONS	185	200	225	214	225	225	225	225	225	0
2610	REGISTRY OF DEEDS	479	448	600	267	500	500	500	500	500	-100
	GRAND TOTAL	92,727	92,333	95,444	68,608	96,845	96,845	96,845	96,845	96,845	1,401
	% Change										
						1.5%	1.5%	1.5%	1.5%	1.5%	1.5%

PROPOSED APPROPRIATIONS

#	Sub-Account CODE ENFORCEMENT	Exp.			Appr. FY 13	Exp. YTD 13	Dept. Req. FY 14	Man. Req. FY 14	TC Req. FY 14	\$ Change FY 14
		FY 11	FY 12	FY 13						
1010	SALARY	52,074	52,074	39,296	14,986	19,277	22,248	22,248	-17,048	
1025	WAGES: BERWICK	0	0	0	14,485	22,031	22,248	22,248	22,248	
1040	WAGES:PART TIME	7,157	1,153	0	0	2,974	2,974	2,974	2,974	
2140	REP/MAINT:VEHICLES	2,531	2,813	2,850	1,617	2,850	2,850	2,850	0	
2410	TRAVEL ALLOWANCE	0	0	50	0	50	50	50	0	
2450	EMPLOYEE EXPENSES	0	0	50	0	50	50	50	0	
2460	TRAINING	0	0	50	0	50	100	100	50	
2510	DUES	135	160	160	160	160	160	160	0	
2520	PUBLICATIONS/SUBSCRIPTIONS	54	0	50	0	50	0	0	-50	
3020	OFFICE SUPPLIES	36	0	75	93	75	75	75	0	
3210	FUEL	1,461	1,498	1,400	1,369	1,500	1,500	1,500	100	
4040	VEHICLES	-	-	-	-	21,000	0	0		
	GRAND TOTAL	63,448	57,698	43,981	32,709	70,067	52,255	52,255	8,274	
	% Change					59.3%	18.8%	18.8%	18.8%	
#	Sub-Account PLANNING	Exp.			Appr. FY 13	Exp. YTD 13	Dept. Req. FY 14	Man. Req. FY 14	TC Req. FY 14	\$ Change FY 14
		FY 11	FY 12	FY 13						
1010	SALARY	0	0	13,099	9,823	13,770	11,124	11,124	-1,975	
1040	WAGES:PART TIME	13,435	3,929	0	0	0	0	0	0	
2060	PROFESSIONAL SERVICES	3,698	8,762	25,000	1,908	25,000	25,000	25,000	0	
2240	ADVERTISING	172	56	250	40	250	250	250	0	
2410	TRAVEL ALLOWANCE	0	0	500	0	500	500	500	0	
2450	EMPLOYEE EXPENSES	0	0	300	0	300	300	300	0	
2460	TRAINING	609	292	800	0	800	800	800	0	
2520	PUBLICATIONS/SUBSCRIPTIONS	0	175	750	0	750	750	750	0	
3020	OFFICE SUPPLIES	20	160	400	30	400	400	400	0	
4050	EQUIPMENT	0	99	100	0	100	100	100	0	
	GRAND TOTAL	17,934	13,473	41,199	11,801	41,870	39,224	39,224	-1,975	
	% Change					1.6%	-4.8%	-4.8%	-4.8%	

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.	Exp.	YTD 13	Dept. Req.	Man. Req.	TC Req.	\$ Change
		F/Y 11	F/Y 12							
4172	HISTORIC DISTRICT COMM.									
2060	PROFESSIONAL SERVICES	0	0	250	0	250	250	250	250	0
	GRAND TOTAL	0	0	250	0	250	250	250	250	0
	% Change					0.0%	0.0%	0.0%	0.0%	0%
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	YTD 13	Dept. Req.	Man. Req.	TC Req.	\$ Change
4175	ZONING BOARD OF APPEALS	F/Y 11	F/Y 12	F/Y 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14
2240	ADVERTISING	0	96	125	-72	125	125	125	125	0
2520	PUBLICATIONS/SUBSCRIPTIONS	0	0	35	0	35	35	35	35	0
	GRAND TOTAL	0	96	160	-72	160	160	160	160	0
	% Change						0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	YTD 13	Dept. Req.	Man. Req.	TC Req.	\$ Change
4180	TOWN HALL	F/Y 11	F/Y 12	F/Y 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14
1040	WAGES:PART TIME	581	341	798	176	814	814	814	814	16
2130	REP/MAINT:BUILDING	13,786	4,286	10,000	5,240	10,000	10,000	10,000	10,000	0
2280	CONTRACTS	19,309	19,584	21,250	14,048	21,970	21,970	21,970	21,970	720
3060	JANITORIAL SUPPLIES	1,650	1,341	2,500	998	2,500	2,500	2,500	2,500	0
3310	HEATING OIL	13,646	13,168	18,200	12,219	18,000	18,000	18,000	18,000	-200
3320	ELECTRICITY	18,912	15,064	20,000	9,454	16,000	16,000	16,000	16,000	-4,000
3340	WATER	4,338	4,338	4,300	2,169	4,340	4,340	4,340	4,340	40
3350	SEWER	1,023	1,466	1,255	692	1,400	1,400	1,400	1,400	145
	GRAND TOTAL	73,245	59,588	78,303	44,996	75,024	75,024	75,024	75,024	-3,279
	% Change					-4.2%	-4.2%	-4.2%	-4.2%	-4.2%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.	Exp.	YTD 13	Dept. Req.	Man. Req.	TC Req.	\$ Change
		F/Y 11	F/Y 12	F/Y 13							
4185	COMMUNITY CENTER										
1040	WAGES:PART TIME	20,648	21,212	21,537	16,326	21,973	21,973	21,973	21,973	21,973	436
2130	REP/MAINT:BUILDING	4,361	10,505	7,500	4,695	7,500	7,500	7,500	7,500	7,500	0
2210	TELEPHONE	453	453	500	214	340	340	340	340	340	-160
2280	CONTRACTS	1,349	1,674	1,400	1,986	4,190	4,190	4,190	4,190	4,190	2,790
3060	JANITORIAL SUPPLIES	2,973	2,601	3,000	2,585	3,000	3,000	3,000	3,000	3,000	0
3320	ELECTRICITY	16,847	14,799	17,000	9,631	16,000	16,000	16,000	16,000	16,000	-1,000
3330	LP GAS	12,359	10,206	13,750	6,205	12,375	12,375	12,375	12,375	12,375	-1,375
3340	WATER	5,002	4,965	5,000	2,481	5,000	5,000	5,000	5,000	5,000	0
3350	SEWER	2,080	1,284	1,900	389	1,900	1,900	1,900	1,900	1,900	0
3360	ANNEX	220	206	200	297	200	200	200	200	200	0
	GRAND TOTAL	66,292	67,905	71,787	44,811	72,478	72,478	72,478	72,478	72,478	691
	% Change					1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
4190	EMPLOYEE BENEFITS										
1310	FICA	165,523	153,310	163,900	119,664	177,000	177,000	169,450	169,450	169,450	5,550
1315	FLEXIBLE BENEFIT PLAN	1,485	1,438	1,200	1,269	1,500	1,500	1,500	1,500	1,500	300
1320	MAINE STATE RETIREMENT	54,027	82,201	106,000	81,389	115,300	115,300	118,000	118,000	118,000	12,000
1325	RETIREMENT CONTRIBUTION	42,481	35,918	39,200	25,617	40,800	40,800	34,000	34,000	34,000	-5,200
1330	HEALTH:MAJOR MEDICAL	327,977	339,964	366,800	241,960	402,000	402,000	357,800	357,800	357,800	-9,000
1335	LONGEVITY PAY	0	0	0	0	0	0	0	0	0	0
1340	DRUG/ALCOHOL TESTING	544	520	600	356	600	600	600	600	600	0
1345	MERIT/BONUS	0	0	10,000	3,250	10,000	10,000	10,000	10,000	10,000	0
1350	INCOME PROTECTION	18,952	19,065	19,400	14,915	20,500	20,500	19,600	19,600	19,600	200
1410	UNEMPLOYMENT COMP	7,189	7,611	8,900	6,291	10,000	10,000	10,000	10,000	10,000	1,100
1420	WORKMAN'S COMP	76,014	67,058	70,000	49,179	70,000	70,000	68,500	68,500	68,500	-1,500
	GRAND TOTAL	694,192	707,085	786,000	543,892	847,700	847,700	789,450	789,450	789,450	3,450
	% Change					7.8%	7.8%	0.4%	0.4%	0.4%	0.4%
	Does not include employee at the Maintenance Facility										



PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.	Exp.	YTD 13	Dept. Req. FY 14	Man. Req. FY 14	TC Req. FY 14	\$ Change FY 14
		FY 11	FY 12	FY 13							
4227	EMERGENCY MANAGEMENT										
1010	SALARY	4,603	4,603	4,659	3,093	4,752	4,752	4,752	4,752	93	
2410	TRAVEL ALLOWANCE	0	0	300	0	300	300	300	300	0	
2510	DUES	75	0	75	0	150	150	150	75	0	
3090	OPERATING SUPPLIES	788	890	605	281	2,105	2,105	2,105	605	0	
	GRAND TOTAL	5,466	5,493	5,639	3,373	7,307	7,307	7,307	5,732	93	
	% CHANGE					29.6%	29.6%	29.6%	1.6%	1.6%	
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Agency Req.	Man. Req.	TC Req.	\$ Change		
4228	EMERGENCY RESCUE SERV.	FY 11	FY 12	FY 13	YTD 13	FY 14	FY 14	FY 14	FY 14		
2740	SO BERWICK RESCUE CONTRIBU	86,972	84,000	82,248	61,686	82,608	82,608	82,608	360		
	GRAND TOTAL	86,972	84,000	82,248	61,686	82,608	82,608	82,608	360		
	% Change					0.4%	0.4%	0.4%	0.4%		
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Agency Req.	Man. Req.	TC Req.	\$ Change		
4229	WATER ASSESSMENT	FY 11	FY 12	FY 13	YTD 13	FY 14	FY 14	FY 14	FY 14		
2750	ASSESSMENT	299,734	299,734	299,735	149,867	299,735	299,735	299,735	0		
	GRAND TOTAL	299,734	299,734	299,735	149,867	299,735	299,735	299,735	0		
	% Change					0.0%	0.0%	0.0%	0.0%		

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.		Exp.	Dept. Req.		Man. Req.		TC Req.		\$ Change
		F/Y 11	F/Y 12	F/Y 13	F/Y 13		F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	
4230	POLICE DEPARTMENT												
1010	SALARY	74,833	74,833	75,296	75,296	55,024	76,794	76,794	76,794	76,794	76,794	76,794	1,498
1020	WAGES:FULL TIME *	406,887	417,516	422,534	422,534	305,750	465,078	465,078	416,052	416,052	416,052	416,052	-6,482
1040	WAGES:PART TIME	63,029	53,474	47,416	47,416	41,485	59,726	59,726	59,726	59,726	59,726	59,726	12,310
1050	SHIFT DIFFERENTIAL	7,531	8,945	10,500	10,500	6,193	10,000	10,000	10,000	10,000	10,000	10,000	-500
1055	TRAFFIC CONTROL	36,689	17,643	16,528	16,528	11,704	16,792	16,792	16,792	16,792	16,792	16,792	264
1110	OVERTIME	43,718	43,068	52,018	52,018	42,475	52,938	52,938	52,938	52,938	52,938	52,938	920
1150	CONSUMER PAID DETAIL	0	0	0	0	0	0	0	0	0	0	0	0
2040	PROFESSIONAL SVS-PSYCH/MED	0	0	400	400	0	650	650	650	650	650	650	250
2140	REP/MAINT:VEHICLES	15,891	17,438	17,000	17,000	15,200	17,000	17,000	17,000	17,000	17,000	17,000	0
2150	REP/MAINT:EQUIPMENT	11,987	10,245	10,000	10,000	9,094	11,000	11,000	11,000	11,000	11,000	11,000	1,000
2160	REP/MAINT:UNIFORMS	1,362	1,674	2,200	2,200	1,063	2,200	2,200	2,200	2,200	2,200	2,200	0
2210	TELEPHONE	8,832	8,440	8,500	8,500	4,854	9,000	9,000	9,000	9,000	9,000	9,000	500
2220	PRINTING	258	414	500	500	151	500	500	500	500	500	500	0
2240	ADVERTISING	0	0	500	500	275	500	500	500	500	500	500	0
2250	POLICE TESTING	0	0	300	300	0	300	300	300	300	300	300	0
2285	INTERNET	536	599	600	600	769	1,200	1,200	1,200	1,200	1,200	1,200	600
2410	TRAVEL ALLOWANCE	222	166	400	400	139	400	400	400	400	400	400	0
2450	EMPLOYEE EXPENSES	167	302	250	250	552	250	250	250	250	250	250	0
2460	TRAINING	4,790	6,599	5,000	5,000	2,940	5,000	5,000	5,000	5,000	5,000	5,000	0
2480	COMMUNITY PROGRAMS	55	378	1,000	1,000	335	1,000	1,000	1,000	1,000	1,000	1,000	0
2510	DUES	810	185	900	900	195	900	900	900	900	900	900	0
2520	PUBLICATIONS/SUBSCRIPTIONS	844	1,096	1,150	1,150	1,245	1,200	1,200	1,200	1,200	1,200	1,200	50
3010	POSTAGE	204	21	250	250	65	250	250	250	250	250	250	0
3020	OFFICE SUPPLIES	829	734	700	700	1,077	600	600	700	700	700	700	0
3030	INVESTIGATION SUPPLIES	695	1,978	1,500	1,500	155	1,500	1,500	1,500	1,500	1,500	1,500	0
3210	FUEL	24,229	27,420	29,750	29,750	22,751	31,875	31,875	31,875	31,875	31,875	31,875	2,125
4040	VEHICLES	29,219	15,500	0	0	0	0	0	0	0	0	0	0
4050	EQUIPMENT	10,447	11,248	3,600	3,600	1,293	9,400	9,400	9,400	9,400	9,400	9,400	5,800
4060	UNIFORMS/WORK GEAR	8,038	6,121	8,100	8,100	6,527	8,100	8,100	8,100	8,100	8,100	8,100	0
	GRAND TOTAL	752,102	726,037	716,892	716,892	531,311	784,153	784,153	735,227	735,227	735,227	735,227	18,335
	% Change						9.4%	9.4%	2.6%	2.6%	2.6%	2.6%	2.6%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.		Exp.		Dept. Req. FY 14	Man. Req. FY 14	TC Req. FY 14	\$ Change	
		FY 11	FY 12	FY 13	FY 13	YTD 13	FY 14				FY 14	FY 14
4231	ANIMAL CONTROL											
1010	SALARY	3,826	0	0	0	0	0	0	0	0	0	0
1040	WAGES:PART TIME	0	2728	3,500	1,074	3,734	3,734	3,734	3,734	3,734	234	234
2060	PROFESSIONAL SERVICES	950	1,325	1,200	1,225	1,400	1,400	1,400	1,400	1,400	200	200
2140	REP/MAINT:VEHICLES	1,315	0	500	0	500	500	500	500	500	0	0
2410	TRAVEL ALLOWANCE	140	0	100	0	100	100	100	100	100	0	0
2460	TRAINING	638	0	100	0	100	100	100	100	100	0	0
3210	FUEL	307	0	300	214	300	300	300	300	300	0	0
4050	EQUIPMENT	193	0	300	0	300	300	300	300	300	0	0
4060	UNIFORMS/WORK GEAR	168	0	150	0	150	150	150	150	150	0	0
	GRAND TOTAL	7,537	4,053	6,150	2,513	6,584	6,584	6,584	6,584	6,584	434	434
	% Change						7.1%	7.1%	7.1%	7.1%	7.1%	7.1%
4240	DISPATCH											
1020	WAGES:FULL TIME	185,668	168,402	189,094	131,627	182,808	182,808	182,808	182,808	182,808	-6,286	-6,286
1040	WAGES:PART TIME	22,324	56,183	34,940	24,563	42,982	42,982	42,982	42,982	42,982	8,042	8,042
1050	SHIFT DIFFERENTIAL	4,969	5,128	7,000	4,739	6,500	6,500	6,500	6,500	6,500	-500	-500
1110	OVERTIME	26,886	20,464	17,512	17,037	19,902	19,902	19,902	19,902	19,902	2,390	2,390
2150	REP/MAINT:EQUIPMENT	16,698	11,231	19,000	12,046	19,000	19,000	19,000	19,000	19,000	0	0
2210	TELEPHONE	22,636	29,112	37,360	1,881	37,360	37,360	37,360	37,360	37,360	0	0
2240	ADVERTISING	38	176	200	0	200	200	200	200	200	0	0
2410	TRAVEL ALLOWANCE	0	143	250	134	250	250	250	250	250	0	0
2460	TRAINING	1,108	1,901	500	1,225	1,500	1,500	1,500	1,500	1,500	1,000	1,000
3020	OFFICE SUPPLIES	592	803	600	585	600	600	600	600	600	0	0
4030	FURNITURE/FIXTURES	889	1,071	1,000	0	1,000	1,000	1,000	1,000	1,000	0	0
4050	EQUIPMENT	25,244	24,115	11,100	487	13,500	13,500	13,500	13,500	13,500	2,400	2,400
4060	UNIFORMS/WORK GEAR	655	1,283	2,200	318	2,200	2,200	2,200	2,200	2,200	0	0
	GRAND TOTAL	307,707	320,012	320,756	194,641	327,802	327,802	327,802	327,802	327,802	7,046	7,046
	% CHANGE						2.2%	2.2%	2.2%	2.2%	2.2%	2.2%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.	Exp.	Dept. Req.	Man. Req.		TC Req.	\$ Change
		F/Y 11	F/Y 12				F/Y 13	F/Y 14		
4250	STREETLIGHTS									
3320	ELECTRICITY	42,192	41,783	43,000	28,763	43,000	43,000	43,000	43,000	0
	GRAND TOTAL	42,192	41,783	43,000	28,763	43,000	43,000	43,000	43,000	0
	% Change					0.0%	0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp.		Appr.	Exp.	Dept. Req.	Man. Req.		TC Req.	\$ Change
4310	HIGHWAY DEPARTMENT	F/Y 11	F/Y 12				F/Y 13	F/Y 14		
1010	SALARY	4,860	0	0	49,850	73,440	73,440	73,440	73,440	73,440
1020	WAGES:FULL TIME	202,454	202,601	203,945	144,933	208,000	138,133	138,133	138,133	-65,812
1040	WAGES:PART TIME	10,351	3,849	6,081	803	5,390	11,396	11,396	11,396	5,315
1045	WAGES:PART TIME WINTER	12,259	5,913	8,056	16,420	8,217	14,223	14,223	14,223	6,167
1110	OVERTIME	5,017	3,757	7,796	2,697	7,950	12,952	12,952	12,952	5,156
1120	OVERTIME:WINTER	23,021	13,511	24,566	27,505	25,050	30,055	30,055	30,055	5,489
2140	REP/MAINT:VEHICLES/MACH SUN	85,087	70,076	77,000	37,694	77,000	77,000	77,000	77,000	0
2142	REP/MAINT:VEHICLES/MACH WIN	19,498	18,333	33,000	15,449	33,000	33,000	33,000	33,000	0
2270	RENTALS	0	160	2,000	0	2,000	2,000	2,000	2,000	0
2275	CONTRACTS: PROFESSIONAL SV	43,520	63,630	58,000	0	0	0	0	0	
2280	CONTRACTS	26,381	26,161	18,500	11,744	28,200	28,200	28,200	28,200	9,700
2281	CONTRACTS:WINTER	36,752	11,454	37,800	18,893	37,800	50,322	50,322	50,322	12,522
2282	TREE REMOVAL	3,340	6,332	6,000	4,500	6,000	6,000	6,000	6,000	0
2286	BROWNFIELDS	9,319	0	0	0	0	0	0	0	
2287	STORMWATER MANAGEMENT	18,655	11,268	20,000	13,509	20,000	20,000	20,000	20,000	0
2460	TRAINING	81	17	700	420	500	500	500	500	-200
3080	BUILDING/CONSTRUCTION MAT	3,522	4,806	5,500	611	5,000	5,000	5,000	5,000	-500
3210	FUEL	34,726	37,345	49,000	43,041	49,000	49,000	49,000	49,000	0
3820	GRAVEL	1,669	8,807	5,000	236	4,800	4,800	4,800	4,800	-200
3830	ASPHALT/CONCRETE	13,068	12,652	12,000	7,636	17,000	17,000	17,000	17,000	5,000
3840	SALT/DEICER	141,324	133,165	112,000	86,841	112,000	112,000	112,000	112,000	0
3880	SIGNS	770	3,022	5,000	953	5,000	5,000	5,000	5,000	0
3890	CULVERTS	3,822	4,130	3,000	494	3,000	3,000	3,000	3,000	0
4055	TOOLS	3,537	1,429	2,000	3,213	2,000	2,000	2,000	2,000	0
4060	UNIFORMS/WORK GEAR	9,709	8,639	9,000	5,403	8,000	8,000	8,000	8,000	-1,000
	GRAND TOTAL	712,742	651,057	705,944	492,847	738,347	703,021	703,021	703,021	-2,923
	% Change					4.59%	-0.4%	-0.4%	-0.4%	-0.4%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Appr.		YTD		Dept. Req.		Man. Req.		TC Req.		\$ Change	
		F/Y 11	F/Y 12	F/Y 13	F/Y 13	YTD 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14
4315	<b>PUBLIC FACILITIES</b>														
2110	REP/MAINT:PARKS	2,215	2,670	3,000	3,000	446	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	
2280	CONTRACTS	16,499	21,451	22,000	22,000	12,763	29,350	29,350	29,350	29,350	29,350	29,350	29,350	7,350	
3090	OPERATING & FIELD SUPPLIES	168	0	350	350	440	350	350	350	350	350	350	350	0	
3095	FLAGS	1,069	1,337	1,200	1,200	0	1,200	1,200	1,200	1,200	1,200	1,200	1,200	0	
3320	ELECTRICITY	1,606	1,820	2,000	2,000	1,175	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	
3340	WATER	6,877	1,830	6,000	6,000	4,720	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0	
	GRAND TOTAL	28,434	29,108	34,550	34,550	19,543	41,900	41,900	41,900	41,900	41,900	41,900	41,900	7,350	
	% CHANGE						21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	21.3%	
4325	<b>TOWN GARAGE</b>														
2130	REP/MAINT:BUILDING	2,866	2,116	3,500	3,500	750	3,500	3,500	3,500	3,500	3,500	3,500	3,500	0	
2210	TELEPHONE	473	483	500	500	408	350	350	350	350	350	350	350	-150	
2280	CONTRACTS	200	795	2,500	2,500	3,635	2,520	2,520	2,520	2,520	2,520	2,520	2,520	20	
3090	OPERATING SUPPLIES	1,492	2,131	1,400	1,400	1,256	1,400	1,400	1,400	1,400	1,400	1,400	1,400	0	
3320	ELECTRICITY	3,233	2,433	3,000	3,000	2,094	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0	
3340	WATER	2,939	2,984	2,900	2,900	1,441	2,900	2,900	2,900	2,900	2,900	2,900	2,900	0	
3350	SEWER	980	1,166	1,080	1,080	410	1,050	1,050	1,050	1,050	1,050	1,050	1,050	-30	
	GRAND TOTAL	12,183	12,108	14,880	14,880	9,995	14,720	14,720	14,720	14,720	14,720	14,720	14,720	-160	
	% Change						-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	-1.1%	

PROPOSED APPROPRIATIONS

#	Sub-Account TRANSFER STATION	Exp.			Appr.			Exp.			Dept. Req.			Man. Req.			TC Req.			\$ Change	
		F/Y 11	F/Y 12	F/Y 13	F/Y 11	F/Y 12	F/Y 13	YTD 13	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14	F/Y 14
1020	WAGES:FULL TIME	37,585	34,911	33,215	27,740	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	38,730	5,515	
1025	WAGES:KITTERY	0	3,108	4,745	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-4,745	
1040	WAGES:PART TIME	72,658	61,142	55,922	42,523	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	56,712	790	
1110	OVERTIME	135	1,761	1,500	671	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	30	
2020	PROFESSIONAL SERVICES	0	0	0	0	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,000	
2045	INOCULATION	300	100	300	100	300	300	300	300	300	300	300	300	300	300	300	300	300	300	0	
2130	REP/MAINT:BUILDING	1,069	1,987	2,000	535	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	
2140	REP/MAINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2150	REP/MAINT:EQUIPMENT	11,722	7,881	10,000	5,263	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	2,000	
2210	TELEPHONE	483	499	500	293	350	350	350	350	350	350	350	350	350	350	350	350	350	350	-150	
2220	PRINTING	445	305	700	305	500	500	500	500	500	500	500	500	500	500	500	500	500	500	-200	
2280	CONTRACTS	12,714	3,424	11,200	479	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	10,700	-500	
2283	CONTRACTS:TIPPING FEES	125,913	122,968	149,190	83,906	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	144,000	-5,190	
2284	CONTRACTS:WELL TEST	5,050	5,050	5,050	0	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	0	
2286	FEES/PERMITS	579	632	600	504	600	600	600	600	600	600	600	600	600	600	600	600	600	600	0	
2460	TRAINING	25	2,278	600	785	600	600	600	600	600	600	600	600	600	600	600	600	600	600	0	
3090	OPERATING SUPPLIES	2,691	2,770	6,000	1,148	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-2,000	
3320	ELECTRICITY	3,320	2,308	3,000	1,463	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-500	
3330	LP GAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3340	WATER	207	208	208	121	208	208	208	208	208	208	208	208	208	208	208	208	208	208	0	
3350	SEWER	334	303	310	156	300	300	300	300	300	300	300	300	300	300	300	300	300	300	-10	
3880	SIGNS	0	66	500	0	300	300	300	300	300	300	300	300	300	300	300	300	300	300	-200	
4060	UNIFORMS/WORK GEAR	724	295	1,100	242	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	700	
	GRAND TOTAL	275,954	251,996	286,640	166,234	286,180	286,640	286,234	286,180	284,180	284,180	284,180	284,180	284,180	284,180	284,180	284,180	284,180	284,180	-2,460	
	% Change																			-0.9%	

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.	Exp.	YTD 13	Dept. Req.	Man. Req.	TC Req.	\$ Change
		F/Y 11	F/Y 12	F/Y 13							
4335	SOLID WASTE TRANSP.										
1020	WAGES:FULL TIME/SB	29,061	28,995	29,489	21,075	30,074	30,074	30,074	30,074	30,074	585
1025	WAGES:NO. BERWICK	14,578	14,508	14,524	10,613	14,813	14,813	14,813	14,813	14,813	289
1040	WAGES:PART TIME	151	0	0	3,213	2,800	2,800	2,800	2,800	2,800	2,800
1110	OVERTIME	3,236	628	1,000	1,681	1,035	1,035	1,035	1,035	1,035	35
2045	INOCULATION	0	0	200	0	200	200	200	200	200	0
2140	REP/MAINT:VEHICLES	14,349	16,181	14,000	6,156	17,000	17,000	17,000	17,000	17,000	3,000
2420	TOLLS/PHONE	2,928	2,988	2,000	1,384	2,000	2,000	2,000	2,000	2,000	0
3210	FUEL	13,537	17,045	15,750	9,015	17,500	17,500	17,500	17,500	17,500	1,750
4060	UNIFORMS/WORK GEAR	1,356	1,663	1,635	971	1,000	1,000	1,000	1,000	1,000	-635
	GRAND TOTAL	79,196	82,008	78,598	54,108	86,422	86,422	86,422	86,422	86,422	7,824
	% Change					10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
4410	RECREATION										
1010	SALARY	51,615	51,615	51,938	37,954	52,978	52,978	52,978	52,978	52,978	1,040
1030	WAGES:SUMMER STAFF	10,236	10,200	10,300	9,897	10,500	10,500	10,500	10,500	10,500	200
1035	WAGES:PROGRAM STAFF	-57	0	0	0	5,200	5,200	5,200	5,200	5,200	2,600
2210	TELEPHONE	563	540	550	297	500	500	500	500	500	-50
2220	PRINTING	477	597	500	125	500	500	500	500	500	0
2240	ADVERTISING	100	159	100	0	100	100	100	100	100	0
2285	INTERNET	189	179	240	153	200	200	200	200	200	-40
2410	TRAVEL ALLOWANCE	209	0	0	0	50	50	50	50	50	250
2460	TRAINING	105	59	200	0	200	200	200	200	200	0
2465	TRAINING:SUMMER STAFF	309	0	0	0	250	250	250	250	250	250
2510	DUES	35	70	65	45	65	65	65	65	65	0
3730	PARTICIPANT SUBSIDY	602	0	0	0	800	800	800	800	800	800
	GRAND TOTAL	64,383	63,419	63,893	48,471	71,343	71,343	71,343	71,343	71,343	5,050
	% Change					11.7%	11.7%	11.7%	11.7%	11.7%	7.9%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	\$ Change
		F/Y 11	F/Y 12	F/Y 13						
4450	CONSERVATION COMMISSION									
2480	COMMUNITY PROGRAMS	541	67	300	129	300	300	300	300	0
2510	DUES	275	295	295	295	295	295	295	295	0
3735	COORDINATOR SUBSIDY	4,000	2,125	0	0	4,250	0	4,250	4,250	4,250
	GRAND TOTAL	4,816	2,487	595	424	4,845	595	4,845	4,845	4,250
	% Change					714.3%	0.0%	714.3%	714.3%	714.3%
4470	LIBRARY									
1010	SALARY	38,974	40,223	37,556	27,626	38,305	38,305	38,305	38,305	749
1040	WAGES:PART TIME	42,920	31,739	29,108	21,405	32,261	32,261	32,261	32,261	3,153
2120	REP/MAINT	2,294	2,534	5,000	2,446	5,000	5,000	5,000	5,000	0
2210	TELEPHONE	544	1,368	1,500	923	1,000	1,000	1,000	1,000	-500
2240	ADVERTISING	0	0	0	0	0	0	0	0	0
2280	CONTRACTS	572	780	832	749	1,165	1,165	1,165	1,165	333
2410	TRAVEL ALLOWANCE	547	317	650	383	650	650	650	650	0
2460	TRAINING	285	65	250	185	250	250	250	250	0
2480	COMMUNITY PROGRAMS	461	415	500	295	500	500	500	500	0
2520	PUBLICATIONS/SUBSCRIPTIONS	9,482	6,243	10,000	7,316	12,000	12,000	12,000	12,000	2,000
3010	POSTAGE	72	76	80	39	0	0	0	0	-80
3020	OFFICE SUPPLIES	1,302	982	1,000	553	1,000	1,000	1,000	1,000	0
3060	JANITORIAL SUPPLIES	-	153	1,000	122	500	500	500	500	-500
3310	HEATING OIL	4,973	4,441	0	0	0	0	0	0	0
3320	ELECTRICITY	802	3,090	5,000	5,288	8,000	8,000	8,000	8,000	3,000
3325	RENT/UTILITIES	2,868	2,104	0	0	0	0	0	0	0
3330	LP GAS	2,174	1,898	8,000	4,068	5,250	5,250	5,250	5,250	-2,750
3340	WATER	52	1,426	1,720	1,209	1,720	1,720	1,720	1,720	0
3350	SEWER	386	546	325	827	1,600	1,600	1,600	1,600	1,275
4030	FURNITURE/FIXTURES	0	0	500	0	500	500	500	500	0
4050	EQUIPMENT	1,127	1,506	3,000	1,616	3,000	3,000	3,000	3,000	0
	GRAND TOTAL	109,835	99,906	106,021	75,050	112,701	112,701	112,701	112,701	6,680
	% Change					6.3%	6.3%	6.3%	6.3%	6.3%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 11		Exp. FY 12		Appr. FY 13		Exp. YTD 13		Dept. Req. FY 14		Man. Req. FY 14		TC Req. FY 14		\$ Change FY 13		
		FY 11	FY 12	FY 11	FY 12	FY 13	FY 13	YTD 13	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 13
4510	SOCIAL SERVICES	53,139	40,051	28,850	20,860	29,422	29,422	29,422	29,422	29,422	29,422	29,422	29,422	29,422	29,422	29,422	572	
1010	SALARY	2,166	1,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1040	WAGES:PART TIME	0	3,916	1,675	1,200	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	-75	
2150	REP/MAINT:EQUIPMENT	514	292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2210	TELEPHONE	189	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2285	INTERNET	20	618	800	84	600	600	600	600	600	600	600	600	600	600	600	-200	
2410	TRAVEL ALLOWANCE	0	170	200	50	200	200	200	200	200	200	200	200	200	200	200	0	0
2450	EMPLOYEE EXPENSES	0	1,264	150	30	150	150	150	150	150	150	150	150	150	150	150	0	0
2460	TRAINING	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	0	0
2510	DUES	19,093	35,882	40,000	60,306	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	25,000	
2710	ASSISTANCE GRANTS	2	631	200	107	200	200	200	200	200	200	200	200	200	200	200	0	0
3020	OFFICE SUPPLIES																	
	GRAND TOTAL	75,153	84,064	71,905	82,667	97,202	97,202	97,202	97,202	97,202	97,202	97,202	97,202	97,202	97,202	97,202	25,297	
	% Change					35.2%	35.2%	35.2%	35.2%	35.2%	35.2%	35.2%	35.2%	35.2%	35.2%	35.2%	35%	
4530	SOCIAL/CIVIC SRV. CONTRIBUTION																	
2711	CARING UNLIMITED	0	0	0	0	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	2,166	500	500
2712	AGENCY ON AGING	200	0	0	0	200	200	200	200	200	200	200	200	200	200	200	200	200
2713	HOME HEALTH	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2716	COUNSELING SERVICES INC	375	0	375	375	500	500	500	500	500	500	500	500	500	500	500	500	500
2717	YORK COUNTY COMMUNITY ACTION	400	0	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
2720	YORK COUNTY CHILD ABUSE	150	0	100	100	250	250	250	250	250	250	250	250	250	250	250	100	100
2721	SOUTHERN ME PARENT AWARENESS	0	0	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
2722	HOSPICE OF YORK	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2723	WOODFORD'S	0	0	175	175	175	175	175	175	175	175	175	175	175	175	175	175	175
2724	SEXUAL ASSAULT SUPPORT	100	0	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
2728	SHIPYARD ASSOCIATION	500	0	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
2731	AMERICAN RED CROSS	0	0	0	0	725	725	725	725	725	725	725	725	725	725	725	725	725
2742	CEMETERY ASSOCIATION	0	0	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	5,000	5,000
2746	YORK COUNTY SHELTERS	100	0	100	100	723	723	723	723	723	723	723	723	723	723	723	723	723
2748	SO BERWICK VOLUNTEER NETWORK	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2749	BIDDEFORD FREE CLINIC	0	0	0	0	75	75	75	75	75	75	75	75	75	75	75	75	75
	GRAND TOTAL	3,885	-	8,500	8,500	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	7,564	10,523	10,523
	% Change					-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-12.4%	-53.9%	19.2%

PROPOSED APPROPRIATIONS

#	Sub-Account CIP DEBT	Matured 10/2010	Exp.		Appr.		Exp.		Dept. Req.		Man. Req.		TC Req.	
			FY 11	FY 12	FY 13	FY 13	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	FY 14	
4730	<b>1991 CIP</b>													
2960	PRINCIPAL	Orig: 1,076,000	50,000	-	-	-	-	-	-	-	-	-	-	-
2970	INTEREST	Curr: 0.00	1,837	-	-	-	-	-	-	-	-	-	-	-
4980	BANK FEES		0	-	-	-	-	-	-	-	-	-	-	-
	TOTAL		51,837	-	-	-	-	-	-	-	-	-	-	-
4733	<b>COMMUNITY CTR</b>													
2960	PRINCIPAL	Orig: 1,400,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
2970	INTEREST	Curr: 280,000*	23,900	19,555	15210	15210	5,555	9,067	9,067	9,067	9,067	9,067	9,067	9,067
	TOTAL		93,900	89,555	85210	85210	75,555	79,067	79,067	79,067	79,067	79,067	79,067	79,067
4734	<b>YOUNG ST. PROPERTY</b>													
2960	PRINCIPAL	Orig: 600,000	31,579	31579	31,579	31,579	31,579	31,579	31,579	31,579	31,579	31,579	31,579	31,579
2970	INTEREST	Curr: 505,264*	26,005	24600	23,510	23,510	11,919	22,855	22,855	22,855	22,855	22,855	22,855	22,855
	TOTAL		57,584	56,179	55,089	55,089	43,498	54,434	54,434	54,434	54,434	54,434	54,434	54,434
4735	<b>2010 CIP</b>													
2960	PRINCIPAL	Orig: 700,000	-	27,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000
2970	INTEREST	Curr: 673,000*	13,500	18,587	17,504	17,504	8,922	16,873	16,873	16,873	16,873	16,873	16,873	16,873
	GOV'T SUBSIDY ADJ.							8,134	8,134	8,134	8,134	8,134	8,134	8,134
	TOTAL		13,500	45,587	46,504	46,504	37,922	54,007	54,007	54,007	54,007	54,007	54,007	54,007
4736	<b>LIBRARY CONST.</b>													
2960	PRINCIPAL	Orig: 1,500,000	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2970	INTEREST	Curr: 1,400,000*	-	67,833	48,625	48,625	48,625	46,625	46,625	46,625	46,625	46,625	46,625	46,625
	TOTAL			167,833	148,625	148,625	148,625	146,625	146,625	146,625	146,625	146,625	146,625	146,625
	TOTAL PRINCIPAL		151,579	228,579	230,579	230,579	230,579	230,579	230,579	230,579	230,579	230,579	230,579	230,579
	TOTAL INTEREST		65,242	130,575	104,849	75,021	103,554	103,554	103,554	103,554	103,554	103,554	103,554	103,554
	GRAND TOTALS		216,821	359,154	335,428	305,600	334,133	334,133	334,133	334,133	334,133	334,133	334,133	334,133
	* Balances as of 6/30/2012													

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. F/Y 11	Exp. F/Y 12	Appr. F/Y 13	Exp. YTD 13	Dept. Req. F/Y 14	Man. Req. F/Y 14	TC Req. F/Y 14	\$ Change F/Y 14
4850	CONTINGENCY FUNDING								
2810	RESERVE	0	0	0	0	0	0	0	0
2820	COMPENSATED ABSENCE RESERVE	20,000	30,000	30,000	13,396	30,000	30,000	30,000	0
	Grand Total	20,000	30,000	30,000	13,396	30,000	30,000	30,000	0
	% Change					0.0%	0.0%	0.0%	0
#	Sub-Account	Exp. F/Y 11	Exp. F/Y 12	Appr. F/Y 13	Exp. YTD 13	Dept. Req. F/Y 14	Man. Req. F/Y 14	TC Req. F/Y 14	\$ Change F/Y 14
4855	CAPITAL IMPROVEMENTS								
2910	EQUIPMENT:HIGHWAY	55,000	60,000	100,000	8,218	100,000	100,000	100,000	0
2920	EQUIPMENT:OFFICE	8,000	8,000	16,000	1,126	16,000	16,000	16,000	0
2940	EQUIPMENT:FIRE DEPT	22,500	33,000	80,000	56,764	80,000	80,000	80,000	0
2980	EQUIPMENT:POLICE DEPT	-	0	33,000	42,008	35,000	35,000	35,000	2,000
2990	EQUIPMENT:TRANSFER STA.	-	10,000	10,000	6,851	10,000	10,000	10,000	0
4210	MUNICIPAL FACILITIES RESERVE	-	12,000	12,000	69,381	12,000	12,000	12,000	0
4250	ROADS *	200,000	250,000	600,000	742,450	600,000	600,000	600,000	0
4255	BRIDGES	-	-	-	-	50,000	0	0	0
4270	REC FIELDS/FACILITIES	-	0	0	0	0	0	0	0
	GRAND TOTAL	285,500	373,000	851,000	926,799	903,000	853,000	853,000	2,000
	% Change					6.11%	0.24%	128.69%	0.54%
	* 2011 road appropriation was reduced to \$200,000 for planned bonding which passed at Town Meeting.								
	<b>2014 ROAD PLAN</b>								
	Witchtot: Shim and overlay w/ limited reclaim/add gravel (16 yrs. since last resurface)								
	Liberty: Shim and overlay (21 years since last resurface)								
	Ogunquit: Combination of shim and overlay and reclaim/add gravel-continue on three year plan to complete (18 years since last resurface)								

CAPITAL PROJECT PLAN

CAPITAL RESERVE	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>PUBLIC WORKS</b>	100,000	100,000	100,000	110,000	110,000	115,000	115,000	115,000	115,000
<b>Current Bal: \$140,000</b> Equipment and Facilities	Rebuild Trackless \$50K		Replace 89 Dump \$150K Lease/Pur. (3 Years) \$50K Down, Y1 Pmt. \$35K	Replace 05 Rolloff \$120K/2 Replace 2000 Sterling Dump \$130K Y2 Pmt. \$35K	Replace 2001 Sterling Dump \$135K Lease/Pur. (3 Years): \$50K Down, Y3 Pmt. \$35K Y1 Pmt. \$35K	Replace 02 Sterling Dump \$140K Y2 Pmt. \$35K	Replace Trackless \$150K Y3 Pmt. \$35K		Replace Cat Loader \$220K Replace F350 \$60K
<b>Approx. Carryfwd</b>	190,000	290,000	305,000	190,000	180,000	120,000	50,000	165,000	0
<b>OFFICE EQUIPMENT</b>	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
<b>Current Bal: \$22,600</b> Equipment	Replace 3 workstations \$3,600 Assessing Server \$12K Patriot WebPro \$8500	Network Server \$20K, Replace 3 workstations \$3,600	TM copier \$12K Replace 3 workstations \$3,600	CC copier \$6K, Replace 3 workstations \$3,600,	Fin. Server & Software \$20K Fin. Copier \$6K 3 workstations \$3,600	Replace 3 workstations \$3,600 Replace Clerk's Copier \$10K	3 workstations \$3,600 PD Copier \$7K Rep/Repl. Voting Booths \$2K	Replace 3 workstations \$4K Voting Machine \$7,500	Assessing Server \$15K, Replace 3 workstations \$4K
<b>Approx. Carryfwd</b>	14,500	6,900	7,300	13,700	100	2,500	5,900	10,400	7,400
<b>FIRE DEPARTMENT</b>	80,000	80,000	80,000	80,000	80,000	75,000	75,000	71,000	70,000
<b>Current Bal: \$130,000</b> Equipment	Y1 Tanker Pymt. \$23,705 Order Engine 2 replacement	Y2 Tanker Pymt. \$23,705 Purchase Engine \$200,000 down Purchase Thermal Imaging Camera \$10K Sell Engine 2 \$20,000	Y3 Tanker Pymt. \$23,705 Y1 Engine Pymt. \$43,205 Purchase Air Bag Lift System \$12K	Y4 Tanker Pymt. \$23,705 Y2 Engine Pymt. \$43,205	Y5 Tanker Pymt. \$23,705 Y3 Engine Pymt. \$43,205	Y6 Tanker Pymt. \$23,705 Y4 Engine Pymt. \$43,205	Final Tanker Pymt. \$23,705 Y5 Engine Pymt. \$43,205	Y6 Engine Pymt. \$43,205 Replace Engine 1 (\$460K) \$100K down on lease	Final Engine Pymt. \$43,205 New lease payment on Engine 1 (est. \$50k)
<b>Approx. Carryfwd</b>	186,295	52,590	53,680	66,770	79,860	87,950	96,040	23,835	630

CAPITAL PROJECT PLAN

CAPITAL RESERVE	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
<b>PUBLIC SAFETY</b>	35,000	41,000	41,000	40,000	40,000	40,000	40,000	40,000	40,000
<b>Current Bal: \$37,300</b> Equipment and Facilities	2 Toughbooks \$12K Replace Cruiser \$25K Setup, Radio & Camera \$15,500 Y1 Pmt. (Car 1) \$9K	Replace Cruiser Lease/Pur. (3 years) Setup, Radio & Camera \$15,500 Y2 Pmt. (Car 1) \$9K Y1 Pmt. (Car 2) \$9K	Replace \$25K Cruiser Setup, Radio & Camera \$15,500 Y3 Pmt. (Car 1) \$9K Y2 Pmt. (Car 2) \$9K	4x4 Cruiser Lease/Pur. (3 Years) Setup, Radio & Camera \$15,500 Y1 Pmt. 4 x 4 \$13K Y3 Pmt. (Car 2) \$9K	Y2 Pmt. 4x4 \$13K	Replace \$25K Cruiser Setup, Radio & Camera \$15,500 Y3 Pmt. 4x4 \$13K	Replace Cruiser Lease/Pur. (3 Years) Setup, Radio & Camers \$15,500 Y1 Pmt. (Car 3) \$9K	Replace Cruiser \$25K Setup, Radio & Camera \$15,500 Y2 Pmt. (Car 3) \$9K	Replace Cruiser \$25K Setup, Radio & Camera \$15,500 Y3 Pmt. (Car 3) \$9K
<b>Approx. Carryfwd</b>	10,800	18,300	800	3,300	30,300	16,800	32,300	22,800	13,300
<b>TRANSFER STATION</b>	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Current Bal: \$9,100</b> Equipment	replace 1 rolloff cont. \$8K		replace 2 rolloff cont. \$8K/ea		replace 1 rolloff cont. \$8K		replace 1 rolloff cont. \$8K/ea		replace 1 rolloff cont. \$10K
<b>Approx. Carryfwd</b>	6,100	11,100	100	5,100	2,100	7,100	4,100	9,100	4,100
<b>MUNICIPAL FACILITIES</b>	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>Current Bal: \$59,000</b>									
<b>Approx. Carryfwd</b>	71,000	83,000	95,000	107,000	119,000	131,000	143,000	155,000	167,000
<b>ROADS</b>	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
<b>SIDEWALKS</b>	0	0	0	0	0	0	0	0	0
<b>RECREATION FIELDS AND FACILITIES</b>	0	0	0	0	0	0	0	0	0
<b>Current Bal: \$55,717</b>									
<b>Approx. Carryfwd</b>	55,717	55,717	55,717	55,717	55,717	55,717	55,717	55,717	55,717
<b>TOTAL TO RAISE</b>	848,000	854,000	854,000	863,000	863,000	863,000	863,000	859,000	858,000
	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>

# Recreation is for everyone, come join us!



Clockwise: Easter Egg Hunt, Lew Peters, the Strawberry Run's oldest runner, Catalina Bakas at the Halloween Story Walk, archery programs, musical reviews at the Senior Center, Breakfast with Santa and the Christmas Parade.

## Members of the 124th Legislature

### District 146

*State Representatives:*  
Terms Expire: 2014

Mark W. Eves  
Speaker of the House  
29 Acorn Lane  
No. Berwick, ME 03906  
287-1300  
markweves@yahoo.com  
RepMark.Eves@legislature.maine.gov

### District 148

Roberta B. Beavers  
72 Woodland Hills  
South Berwick, ME 03908  
(207)748-3432  
287-1400  
rbbeavers@comcast.net  
RepBobbi.Beavers@legislature.maine.gov

Legislative Address: House of Representatives  
2 State House Station  
Augusta, ME 04333-0002

Website: [www.maine.gov/legis/house/](http://www.maine.gov/legis/house/)

Capitol Telephone: 1-800-423-2900 Year Round Toll Free House of Representatives Message Center  
287-4469-TTY

### District 1

*State Senator:*  
Term Expires: 2014

Dawn Hill  
PO Box 701  
Cape Neddick, ME 03902  
337-3689  
SenDawn.Hill@legislature.maine.gov

### Capitol Address

Senate Office  
3 State House Station  
Augusta, ME 04333-0003  
287-1540  
Website: [www.maine.gov/legis/senate/](http://www.maine.gov/legis/senate/)

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)  
1318 Longworth House Office Building  
Washington, DC 20515  
202-225-6116  
202-225-5590-fax  
[www.pingree.house.gov](http://www.pingree.house.gov)

Term Expires: January, 2015  
County Office: 2 Portland Fish Pier, Suite 304  
Portland, ME 04101  
888-862-6500-toll free 774-5019  
871-0720-fax

### *United States Senate:*

Senator Susan M. Collins-R  
413 Dirksen Senate Office Building  
Washington, DC 20510  
202-224-2523  
202-224-2693-fax  
[www.collins.senate.gov](http://www.collins.senate.gov)

Term Expires: January, 2015  
County Office: 160 Main Street, Suite 103  
Biddeford, ME 04005  
283-1101  
283-4054-fax

Senator Angus King-I  
188 Russell Senate Office Building  
Washington, DC 20510-1903  
202-224-5344  
202-224-1946-fax  
[www.king.senate.gov](http://www.king.senate.gov)

Term Expires: January, 2019  
County Office: 227 Main Street  
Biddeford, ME 04005  
800-432-1599-toll free 282-4144  
955-3323-TDD 282-2358-fax

**TOWN MEETING**  
*Tuesday, May 21, 2013 - 6:00 pm check-in*  
*Richard P. Gagnon Auditorium*  
*Town Hall—180 Main Street*

**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](http://www.southberwickmaine.org)

Public Library

[www.south-berwick.lib.me.us](http://www.south-berwick.lib.me.us)

Rescue

[www.southberwickrescue.org](http://www.southberwickrescue.org)

SAD #35 (All schools)

[www.msad35.net](http://www.msad35.net)

State of Maine

[www.maine.gov](http://www.maine.gov)

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**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 from 9:00 am to 4:00 pm

Thursday from 9:00 am to 6:00 pm

Friday from 9:00 am to 1:00 pm

Closed on Wednesday

Assessing Office

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

Friday from 7:00 am to 3:00 pm

Code Enforcement/Planning Office

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

Thursday from 8:30 to 1 pm

**PUBLIC LIBRARY**

27 Young Street

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

Wednesday - 2:00 pm to 7:00 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 from 8:30 am to 4:30 pm

Senior Center

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

**TRANSFER STATION**

Agamenticus Road

Sunday from 7:00 am to Noon

Wednesday & Saturday from 7:00 am to 6:00 pm