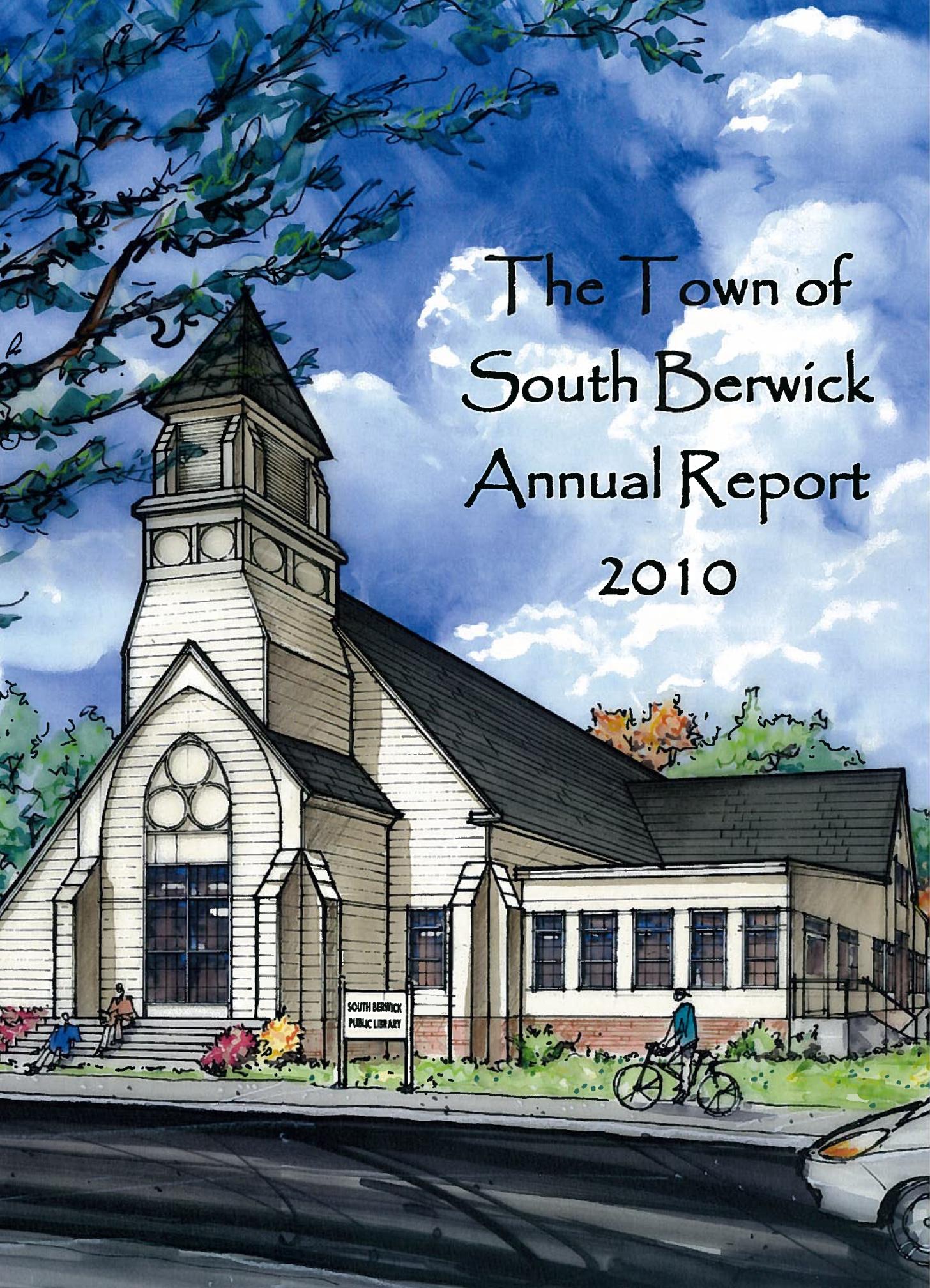


The Town of South Berwick Annual Report 2010



Dedication



Gloria Roberge
February 28, 1928 – October 12, 2010

Gloria Roberge was a woman ahead of her time. Fifty three years ago, Gloria was first elected to the Selectboard, the year was 1957. She was the first woman to serve in that capacity in South Berwick. Gloria returned to serve her 2nd term as a Town Councilor beginning in 1984. As a Councilor, Gloria was a problem solver. She had a great deal of respect for every resident who came before the Board with a concern. She was willing to take the business risk of working on the Council knowing politics would enter Flynn's Market.

Gloria was a woman who wore many hats. Many knew her best as the cookie lady at the store. She was far more than a business woman. She was an active member of St. Michael's Church, and served the wider community in many ways including Rotary, the Cemetery Commission and fundraising for the Fire Department and Rescue Squad. We often hear the phrase "fabric of the community". Gloria's threads are tightly woven throughout South Berwick.

She was always ready with a quiet word of advice or gentle words of encouragement delivered with her signature smile. She quietly solved problems without drawing attention to herself. Her wisdom was sought out by members of the community who were looking to see a project become a reality and by those who wanted to find their place on a board or a committee. Many residents have called her the 1st lady of South Berwick.

Gloria mentored numerous men and women during her life. She lit a spark in everyone she touched. She especially set a wonderful example for women in the community. We could work on a list of her many contributions but at the end of the day, it would still not be complete. Her involvement was often behind the scenes.

We remember Gloria fondly and are thankful for the time and energy she devoted to her community. We now have the responsibility to nurture the next generation of leaders to be thoughtful, to be generous and to give of themselves. There is no better way to keep her spark alive and to keep the fabric of South Berwick in good repair.

In Memory

Gloria Roberge
Previous owner of Flynn's Market
Member of the Cemetery Maintenance Committee
First woman to be elected to the Town Council in South Berwick

Carl Tetu
Former Custodian for the Town



On the cover:
Proposed Architectural Design of
New Library on Young Street
Provided by JCJ Architecture

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Elected Town Officials

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

- David Burke, Chairman, 2013**
- Gerald W. MacPherson, Sr., 2011**
- Jean Demetracopoulos, 2012**
- David H. Webster, 2011**
- John Kareckas, 2013**

Appointed Town Officials

Town Manager, Tax Collector,
Treasurer & Road Commissioner

Perry Ellsworth

- Assistant Town ManagerRoberta L. Orsini
- Deputy Tax Collector & Personnel Administrator Beverly Hasty
- Accountant & Deputy Treasurer..... Fern Houliares
- Planning Coordinator..... Kate Pelletier
- Code Officer, Plumbing Inspector & Health Officer..... Joseph Rousselle
- Assessing Agent Craig Skelton
- Public Works Director Jon St. Pierre
- EMA DirectorBlain Cote
- Police Chief & Constable Dana P. Lajoie
- Animal Control Officer Andrew Clark
- Fire Chief & Fire Warden..... George E. Gorman
- Recreation Director..... Sharon R. Brassard
- Social Services Director Victoria J. Desilets
- Librarian Mary Margaret Anthoine Ney

Town Attorney

Bernstein, Shur

Town Manager Emeritus

Richard B. Brown

Boards & Committees

BOARD OF ASSESSMENT REVIEW

Richard Currier, Chair, 2012
David Stansfield, 2013
John Stirling, 2013
Rosann Maurice, 2011
Nora Irvine, 2012
Smilie G. Rogers, Esq., Alternate, 2011
Brian Kunkel, Alternate, 2012
Meets as needed at Town Hall

BOARD OF DIRECTORS, SAD #35

Ellen Breed, Chairman, 2013*
Tom Flanigan, 2011
Fred Wildnauer, 2012*
Martha Leathe, 2012
Jeff Donatello, 2013
Laura Leber, 2011*
*Meets 1st & 3rd Wednesday of the month
at Marshwood High School*
*South Berwick Representatives
Gail Sullivan, Interim Superintendent

BUILDING COMMITTEE

Thomas Harmon, Chairman, 2012
Mark Gagnon, 2011
Fred Wildnauer, 2012
David Stansfield, 2013
Bradford Christo, 2013
Meets as needed at Town Hall

COMMUNITY DEVELOPMENT COMMITTEE

Virginia Jennings, 2011
Brian Kunkel, 2011
Anthony Lemo, 2012
Jennifer Houghton, 2012
1 Open Position
Meets 3rd Thursday of the month at Town Hall

CONSERVATION COMMISSION

Patricia J. Robinson, Chairman, 2012
Smilie G. Rogers, 2011
Stephen Bayse, 2012
John Klossner, 2011
Marilyn Ladner, 2013
Meets 3rd Wednesday of the month at Town Hall

ENERGY EFFICIENCY COMMITTEE

John Rudolph, Chairman, 2011
John Branagan, 2013
George Muller, 2012
Jeff St. Pierre, 2013
1 Open Position
Meets 2nd Thursday of the month at Town Hall

HISTORIC DISTRICT COMMISSION

B. Dan Boyle, Chairman, 2013
George Muller, 2011
Rick Coughlin, 2012
Mary Vaughn, 2012
Virginia Jennings, 2013
Meets 3rd Monday of the month at Town Hall

LIBRARY ADVISORY BOARD

Elaine Pridham, Chairman, 2011
Sandy Agrafiotis, 2012
Tim Benoit, 2013
Peter Howell, 2013
Albert Whitaker, Jr., 2011
Meets 1st Monday of the month at the Library

PLANNING BOARD

John Stirling, Chairman, 2013
Terrence Parker, 2012
Marian Demers, 2012
William Straub, 2011
Joel Moulton, 2013
Warren Spencer, Alternate, 2013
Open Position, Alternate, 2012
Meets 1st & 3rd Wednesday of the month at Town Hall

RECREATION COMMITTEE

William Page, Chairman, 2011
Michael Anderson, 2011
Len Bogh, 2012
Gina Brackett, 2012
Tracy LaPointe, 2013
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, 2011
Francis Jillson, 2013
Ruth Boston, 2011
Fred Wildnauer, 2012
Smilie G. Rogers, Esq., 2013
John Klossner, Alternate, 2011
Mark W. Lawrence, Esq., Alternate, 2012
Meets as needed at Town Hall

Committee membership as of 4/4/11

Town Manager

To the citizens of South Berwick,

It is my pleasure to present to you the annual reports of the various offices and departments of the Town of South Berwick for the calendar year 2010.

The year 2010 saw many projects come to fruition. Due to the struggling economy, interest rates for bonding were the lowest offered in many years. Former Manager John Schempf put forth a plan to bond several projects through Town Meeting and strongly urged the Town Council to consider bonding the construction of the Library at the former Saint Michael's Church building on Young Street. The Library project took center stage as we obtained a Brownfields Grant for the purpose of abating the asbestos, lead paint and mold in the church building. This process required a great deal of cooperation between the Town, Southern Maine Regional Planning and the Friends of the Library. We are grateful for the "Friends" partnership, without which the Brownfields Grant award would not have been possible. Additionally, I would like to thank the residents in the Young Street neighborhood. This project has and will continue to disrupt their quiet street as we progress with the construction project. They have been patient and gracious with the contractors and the Public Works staff.

Bonding for the construction portion of the Library was approved by the voters in November. Since that time the Building Committee has been working with the Architect to finalize the construction documents with the goal of bidding the project this spring. The Building Committee was also charged with the task of determining the highest and best use of the remainder of the property. To that end the committee has been working with Avesta Housing. The result of these planning sessions will be made public in 2011.

In late 2008 the Council began a review of Tax Increment Financing (TIF) Districts. In August of 2010 the Council established a TIF District which encompasses the Central Maine Power expansion and two business subdivisions in the Industrial Zone on Rt. 236. The final step to complete the District will be to approve the Development Plan in the spring of 2011. The taxes captured from these projects may be used for pre-approved infrastructure improvements within the TIF District and for projects within a Downtown Development District, once designated. Work on the Downtown District will commence this summer.

The Property Assessed Clean Energy (PACE) program was rolled out last summer by Efficiency Maine. The Town of South Berwick was one of the first communities to adopt an ordinance which allows our residents to finance energy improvements to their homes at competitive interest rates. We are pleased to be able to offer this opportunity to our residents.

Municipal Budgets continue to be a concern throughout the nation. With Federal and State funding decreasing each year, municipalities struggle to prepare balanced budgets. During previous economic downturns the Town of South Berwick made reductions in staff. In recent years the Town has continued to be a leader with shared services and a progressive health insurance plan for employees. One such idea that has been discussed in the past is sharing a Public Works Director. With the departure of Terry Oliver, the suggestion was made again. We are pleased the Town of Berwick has agreed to share the services of Jon St. Pierre as Public Works Director and we hope this will continue to be a successful partnership. In order to maintain quality service and a stable tax rate, future planning must include creative and innovative means to meet the needs of our residents.

A review of the previous year is not complete without thanking the numerous volunteers who serve the community in a variety of ways. The Town Council works diligently for the best interest of the Town. Official Board and Committee members make a concerted effort to meet regularly and progress with their work plans. South Berwick is blessed with a multitude of residents who offer their time and energy to work on community events, such as Strawberry Festival and Kids Day, The Pumpkinman Triathlon and the Christmas Parade. Girl Scout and Boy Scout leaders make a difference in the lives of our children every day and community groups such as Rotary, the VFW and the organizations of SoBo Central add value to our lives and the lives of others. In closing, I would like to thank the employees of the Town. I am proud of the character of the Town's employees and applaud their efforts to do a great job every day.

Respectfully submitted,
Roberta L. Orsini
Interim Town Manager

Town Council

To the citizens of South Berwick,

Once again our small town experienced a few growing pains in 2010. While the Town Council was successful in holding the line from a financial perspective, we were not quite as successful in holding on to our Town Manager. Health concerns brought Mr. Schempf's short tenure to an end halfway through our calendar year. John's unexpected departure and surprise transition was made a great deal easier by the efforts of our Assistant Town Manager, Roberta Orsini. This was the second time Mrs. Orsini had come to the Town's rescue and she proved to be very successful not only in running Town affairs, but also in assisting Council in their search for a replacement.

Amidst these significant changes, our Town staff was still able to maintain services to our Town residents, increase our undesignated fund reserve, and actually reduce our tax rate by ten cents.

In November residents voted in favor of a 1.5 million dollar bond initiative to begin construction of a new library facility within the existing walls of St. Michael's church located on Young Street. The bond, along with Federal and State grant monies proved to be the final motivation in starting the final countdown to completion. It is the Council's expectation that the new library shall be operational by the beginning of 2012.

Economic development continued to take a back seat to administration and the library project in 2010. However, our downtown continued to be vibrant with a number of businesses closing their doors only to be replaced by new entities. While we continue to experience significant business competition with our New Hampshire neighbors, our downtown offers a unique niche for the citizens of South Berwick and surrounding communities. We have strong "anchor" vendors who continually hold the line, supporting not only their individual businesses, but the community as a whole, through their charitable contributions. It is truly these small business men and women of South Berwick who should be recognized as the real mechanism of economic development.

Kate Pelletier from Eliot's Planning department was hired as our new part-time planning coordinator, replacing many of the responsibilities of the Planner/Economic Development Director forced out by budgetary issues. Another regionalized position saw the return of an old friend to South Berwick. A past Public Works Director and current Berwick PW Director, Jon St.Pierre returned to act (once again) as South Berwick's Public Works Director. As most are aware, Jon is well qualified to run both highway departments of our two communities. This resulted not only in a great savings to Town tax-payers, but also a great deal of peace of mind for the Town Council. Thanks Jon.

The Town Council wishes to thank Town staff for their continued good work and dedication to the Town of South Berwick; we have the best. We also extend our never-ending thanks to Town volunteers on the many boards, commissions, recreational teams (both youth and adults) and our fine civic organizations, for the countless hours of administration and advising...you make our community what it is.

And finally, the Chairman, along with Council members wish to express a special thanks to Assistant Manager, Roberta Orsini, for her efforts in 2010. The potential for great turmoil and loss of hard earned progress was averted due to her efforts. The term "lonely at the top" takes on new meaning when I am unable to fully articulate what you pulled off for this Town, Roberta. It was all good and made the lives of many of us so much easier. Thank you.

Respectfully submitted,
David Burke, Chairman
Gerald W. MacPherson, Sr., Vice Chairman
Jean Demetracopoulos
David H. Webster
Jack Kareckas

Town Clerk

It is once again my privilege to report the following statistics for South Berwick for calendar year 2010.

6676 Motor vehicle transactions	316 Resident & Nonresident hunting/fishing licenses
153 ATV registrations	5 Liquor licenses renewed
289 Boat registrations	252 Certified copies of vital records
102 Snowmobile registrations	4 Non-certified copies of vital records
618 Dog licenses	2 Kennel licenses

834 motor vehicle registrations were processed on the internet through the rapid renewal program. Online usage had been increasing annually at a rate of about 10%. For 2010 however, usage dropped by about 5% from the 2009 numbers.

The following vital statistics were recorded for the 2010 calendar year:

	<u>Births*</u>	<u>Marriages</u>	<u>Deaths*</u>
Occurred in Town	0	34	12
Total recorded	34	67	20

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

By State law, the Clerk/Registrar is responsible to the Secretary of State for all elections and voter registrations. As of December 31st there were 5163 registered voters in South Berwick.

Democrat	1607
Green Independent	131
Republican	1415
Un-enrolled	2010 (Many people refer to this as being an independent. An un-enrolled voter has no party affiliation).

There were five secret ballot elections held in 2010:

June 8th	State Primary Election	20% turnout
June 8th	State Referendum Election	24% turnout
June 8th	SAD #35 Budget Validation	24% turnout
November 2nd	Gubernatorial & Referendum Election	56% turnout
November 2nd	Municipal Election	56% turnout

There were three town meetings held in 2010:

April 27th	TIF Funding & Police/Dispatch Budget Overage	Articles passed
June 1st	10/11 Budget	Articles passed
June 29th	09/10 Budget Overrun-Administration	Article passed

Respectfully,
Barbara Bennett, CCM
Town Clerk

School Board

To the Citizens of South Berwick:

It is both a privilege and an honor to serve on the Board of Directors for MSAD 35. Our students are an integral part of the life and future of this Town, and our schools are a significant asset. Therefore, it is with great pride that I report to you on the business and accomplishments of our schools this year.

This district is one of our largest local employers. We have a total of 370 employees who work diligently to educate our 2,444 students. We own 6 buildings with an insured value of \$80 million, and 123 acres of land with an assessed value of \$3.7 million. We also own 28 busses and 5 vans. We manage and operate a \$26.5 million budget. MSAD 35 is a large and impressive operation.

All of this supports an active and successful student body. As in past years, our students performed very well on state and national assessments. The theater department presented another remarkable district musical in the fall, "The Ragged Child." Our math team captured division first place. Our Student Government won the "We The People" competition in Maine. Our skiers are SMAA champions, and our wrestling team won the MPA Sportsmanship award.

It is the excellent work of our teachers and our administrators, along with the value we - as a community - place on a complete education, which accounts for this success. We provided consistent and rigorous professional development for our teachers this year, with the goal of always moving ahead, strengthening our curriculum, and increasing student achievement. We do this, despite the fact that as a district, we are in the bottom quartile of the state with regard to per-pupil spending, and also spend 16% less on administration than the state average.

In this coming year, we will receive a reduction of \$80,000 in revenue, and our fixed costs will go up \$700,000. We budget for 115,000 gallons of heating oil, 55,000 gallons of diesel, and 7,000 gallons of gasoline, which totals roughly \$558,000. Our student population is declining, so we must evaluate our programs for efficiency. We must care for our buildings and grounds. We must offer competitive salaries to attract and retain skilled staff. We will do our best to put all this together in a way that keeps our schools strong and our taxes reasonable.

Every school year is a pleasure and a challenge. We welcome your questions and your thoughts, and encourage you to attend our meetings or to contact us personally.

Thank you,
Martha Leathe
MSAD 35 Board of Directors

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS,
RANKING MEMBER
APPROPRIATIONS
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

January 14, 2011

Town of South Berwick
180 Main Street
South Berwick, ME 03908

Dear Town of South Berwick:

As the new session of Congress began, I was honored to become the longest, currently serving member of the U.S. Senate to have never missed a roll call vote. As the 111th Congress ended, I cast my 4,563rd consecutive vote. It is a privilege to represent you in Washington, D.C. and I appreciate this opportunity to share some of my recent work as we look forward to the opportunities and challenges that lie ahead in the 112th Congress.

Creating jobs and strengthening our economy remain our nation's most pressing challenges. Far too many families and individuals throughout Maine and our nation are still suffering from a sluggish economy and high unemployment. That is why it was so vital for Congress to extend the 2001 and 2003 tax relief laws. I strongly supported a two-year extension because allowing these laws to expire would have resulted in one of the largest tax increases in our nation's history, and job killing tax hikes could well have plunged our economy deeper into recession.

Last year, I spoke to small business owners throughout Maine who told me that a tax increase could result in a loss of jobs and threaten the viability of their businesses. It is good news that Congress passed the two-year extension of these tax relief laws before 2010 came to a close, providing more certainty to businesses and relief for all taxpayers.

After years of repeated but unsuccessful attempts by the Maine delegation to address the federal truck weights law, I authored a successful truck weights pilot program in 2009 that was in effect for one year. The pilot program permitted trucks weighing up to 100,000 pounds to travel on Maine's federal interstates, where these trucks belong, rather than being diverted to secondary roads, through small communities, downtown areas, and school zones. The benefits have been evident: improved safety, lower costs, reduced energy use, and reduced emissions. I was disappointed that the U.S. House of Representatives failed to take action either to extend the pilot program or to make it permanent. Making the truck weights program permanent will be one of my top priorities this year and will be the first bill I introduce in the new Congress.

The President signed into law a number of bills that I authored or coauthored. I was proud to join Senator Joe Lieberman in leading the effort to repeal the so-called "Don't Ask, Don't Tell" law that applied to our armed forces. This long-overdue repeal enables the U.S. to join 35 of our closest allies in welcoming the military service of any qualified individual who is willing and capable of serving our country.

My efforts to counter the smuggling of illegal drugs across the Canadian border into Maine, and vice versa, were advanced when the President signed the "Northern Border Counternarcotics Strategy Act." I was the lead Republican sponsor of this law, which requires the Office of National Drug Control Policy to develop a counternarcotics strategy similar to that of the Southwestern border in collaboration with our Canadian partners. The Senate Homeland Security Committee also conducted an extensive investigation into the Fort Hood terrorist attack. We will soon release a report with recommendations on how to reduce the possibility of such an attack in the future.

Former Senator Evan Bayh and I authored a new law that establishes a new Advisory Council to develop a national plan for combating Alzheimer's disease. For the first time, this law charges federal agencies to develop a strategy to advance efforts to fight this devastating disease, at no additional cost to taxpayers. As far too many people know, Alzheimer's disease inflicts pain and hardship on families, and costs Medicare and Medicaid billions, yet our nation has been lacking a national strategy to focus on this disease.

Maine's natural resource industries are essential to our prosperity. Last October, along with other Delegation members, I testified at an International Trade Commission hearing that resulted in a ruling that Chinese and Indonesian paper companies had been engaging in illegal trade that is unfair to our domestic industry. During the debate on the Food Safety Modernization Act, I successfully advocated for an amendment, backed by Maine's small and organic farmers, to protect our small farms from excessive regulation.

In my ongoing efforts to save jobs in Maine, I succeeded in convincing the EPA to rework regulations known as "boiler MACT" in a manner that protects the environment and public health without jeopardizing jobs in the forest products industry. I also authored successful legislation to provide small contractors more time to comply with EPA lead-based paint regulations. The high fines for non-compliance would have put many small contractors in Maine out of business.

Working with the University of Maine, I helped advance the development of deep water, off-shore wind energy. Last summer, Energy Secretary Steven Chu visited UMaine at my request, which resulted in an announcement that the Department would dedicate \$20 million to develop and test deepwater offshore wind technologies. UMaine remains on the cutting edge of this work, which has the potential to create 15,000 jobs.

I secured funding for a number of important transportation projects in 2010. For example, following my request, U.S. Transportation Secretary Ray LaHood announced that the Department would award \$10.5 million for Maine's effort to save freight railroad service in Northern Maine, and \$20 million for the rehabilitation of the Memorial Bridge between Kittery and Portsmouth.

As a member of the Senate Armed Services Committee, I worked to ensure that our men and women in uniform have the resources and support they need to protect our freedom. In 2010, I supported efforts to improve health care and other services for our military personnel and veterans, and authored key provisions to strengthen our national defense by supporting the vital work at Bath Iron Works, the Portsmouth Naval Shipyard, Pratt & Whitney, the Maine Military Authority, and other Maine industries. Following my letter last year to the President's top budget official urging him to include increased funding for the DDG-51 program in next year's budget, Defense Secretary Gates recently announced that the Pentagon would seek an additional DDG-51 in its five-year budget.

The 112th Congress will bring extraordinary challenges as we work to improve the economy, lower the unemployment rate, seek ways to reduce federal spending to bring the federal debt under control, and debate a host of other important issues. I am grateful for the opportunity to serve South Berwick and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Biddeford Office at (207) 283-1101, or visit my website at <http://collins.senate.gov>. May 2011 be a good year for your family, your community, our state and our nation.

Sincerely,



Susan M. Collins
United States Senator

125th Legislature
Senate of
Maine
Senate District 1

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

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

Dear Friends,

Thank you for this opportunity to serve as *your* State Senator. I appreciate the support and pledge to work hard for our district.

This legislative session is truly special for me. I have been assigned to serve on the committee that deals with the budget and all of the state's finances, the Appropriations Committee. It is an honor to have the trust of my colleagues to work on this very important committee.

Our state still faces many difficult decisions and I stand ready to address those challenges one-by-one as part of our economic recovery efforts. I am optimistic for our future and look forward to creating a stronger economy for the small businesses and working families of Maine.

I had the opportunity to work with many of you over the past few years. It is a privilege to meet the many business owners, community leaders, families, and individuals in Senate District 1. I truly value this kind of relationship and want to extend an invitation to contact me anytime – whether I am up at the State House, at work, or home. I welcome your opinion and feedback as *your* Maine Legislature does its work. This session will be challenging and I understand that we may not always agree on the specifics of an issue, but I respect and welcome any well-mannered conversation.

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 SenDawn.Hill@legislature.maine.gov. I also encourage you to receive my legislative updates. Go to www.mainesenate.org/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 2011!

Sincerely,



Dawn Hill
Senator – District 1



CONGRESS OF THE UNITED STATES
HOUSE OF REPRESENTATIVES

CONGRESSWOMAN
CHELLIE PINGREE

1ST DISTRICT
MAINE

Dear friends,

I'm proud to live in a state where individuals work so hard to sustain their communities.

We hold town meetings where neighbors can find compromise amid their disagreements, while still being able to say hello the next morning at the corner store. We help our neighbors through tough times by sending care packages to overseas troops, donating to local food pantries, and raising money for sick members of the community. And we work with each other to make the most out of bad situations.

There's no doubt that times are still hard for Maine's working families, but I'm optimistic about the future because all this hard work is starting to pay off. This year, Mainers have been able to turn bad news into good for Maine's economy. In Brunswick, Kestrel Aviation announced that it would start making airplanes with composite materials on the site of the closing naval base. In Biddeford, small businesses are thriving in the space once occupied by the now closed North Dam Mill. In Port Clyde, fishermen are starting to create jobs after forming a co-op in the wake of declining prices.

What's more, Maine communities are doing what's needed to take full advantage of these and other opportunities.

We're strengthening the infrastructure on which we do business by protecting Memorial Bridge in Kittery, bringing the Downeaster to the Midcoast, and expanding broadband Internet.

Local groups and businesses are working with me to fight for regulations that recognize the successful conservation efforts of our fishermen, don't overburden our small family farms, and protect our paper companies from Chinese trade practices meant to undercut them.

We're educating workers for new jobs, like in Kennebec Valley to train solar technicians, at SMCC for composite materials, and the University of Maine for other green jobs.

And we're taking care of our people by making sure veterans get the benefits they've earned, families aren't bankrupted by illness, and seniors don't lose their hard-earned savings to the excesses of Wall Street.

It's an honor working with your communities to move Maine forward and to represent your families in Washington. If you have comments, or need help with any federal issue, please contact me at (207) 774-5019 or www.pingree.house.gov/contact.

Hope to see you in Maine soon,

Chellie Pingree
Member of Congress

Letter from Representative Eves



MESSAGE TO THE CITIZENS OF SOUTH BERWICK

Dear Neighbors:

It is an honor to serve as your State Representative in Augusta. Continued budget constraints and reductions in federal funding have demanded further searches for efficiencies and the need for more difficult choices this year. As the Legislature finishes the first half of session, I hope to hear from many of you with comments, suggestions and opinions on the many tough decisions our state must make.

While we face many difficult decisions, we also have an opportunity to change how Maine delivers services so that we emerge from these hard times with a more cost-effective state government. As we work on the state budget, we must ensure that the quality of education does not suffer, that our families can remain safe and healthy and that all Maine citizens have access to vital services during these tough times. We must also do all that we can to boost the economy and to ensure that funds are spent wisely.

With the challenges and opportunities before us, we can continue to move Maine forward by setting priorities based on fundamental Maine values and 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 markweves@yahoo.com or by phone at 850-0516, or at the State Capital message line: 1-800-423-2900.

Once again, I am honored for the opportunity to serve you.

Sincerely,

A handwritten signature in black 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

State House E-Mail:

RepBobbi.Beavers@legislature.maine.gov

MESSAGE TO THE CITIZENS OF SOUTH BERWICK

Spring, 2011

Dear Neighbors:

It is both a pleasure and a privilege to serve as your representative. It is also a challenge given these tough times, budget constraints and the prudent choices we lawmakers must make on your behalf. So many of you have helped me make those decisions with your wisdom, observations, suggestions and encouragement.

As a member of the Joint Standing Committee on Energy, Utilities and Technology, I am working with the committee as well as with the leaders and experts in the Governor's Office of Energy Independence and Security, the Efficiency Maine Trust, the Public Utilities Commission and the Office of the Public Advocate, to find ways to reduce energy consumption, dependency on fossil fuels and costs while encouraging investment in clean, cost effective, renewable energy resources.

Hundreds of bills move through the House each day. I read, research, disseminate, discuss and debate them. South Berwick citizens and businesses have been directly affected by many of these bills. For example my foreclosure bill and gateway bridges funding bills are still being discussed in committee and will help our community if passed. I am also tracking down why South Berwick pays so much for our 911 services at the request of Chief Lajoie. I was honored to summarize bills impacting town clerks before the York County Town and City Clerks Association.

A special joy this spring has included the visits of every 4th grade class from Marshwood Great Works School.

I thank you for your trust in me and hope you will continue to contact me directly with your concerns on pending legislation. Please keep showing up. *You* are the key to good government when you "participate."

You may leave me a message at 1-800-423-2900 or email me at rbbeavers@comcast.net. I welcome your input. As I said last fall, "I hear you! I get it! I'll [try my hardest to] get it done!"

Sincerely,

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

District 148 Eliot and South Berwick (part)

2010
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 should 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.

Permit History	2010	2009	2008
Single Family Homes	15	15	15
Additions	25	39	40
Renovations	16	18	24
Out Buildings	29	36	38
Commercial	1	3	0
Swimming Pools	7	5	1
Demolitions	5	4	5

Respectfully submitted,
Joseph E. Rousselle
Code Enforcement Officer / LPI

Total Fees collected for 2010:	\$26,746
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In addition to construction permits issued, the following are the Plumbing Permits issued & fees collected in 2010.

28	Internal Plumbing	\$1,428.00
16	Subsurface Waste Water	\$1,475.00
44	Total fees collected:	\$2,903.00

Assessing

The Town of North Berwick and South Berwick share the use of a single Assessing Agent with the agent being on site at each municipal office according to the following schedule: Monday, Thursday and Friday in South Berwick and Tuesday and Wednesday in North Berwick. The two towns share the cost of this position with South Berwick contributing 3/5 and North Berwick contributing 2/5 of the annual cost.

For 2010 the total number of real estate accounts in South Berwick was 3,206. This year the tax rate was set at \$15.10 per \$1,000 of value based on a taxable valuation of: \$640,117,006. The new rate represented a 10 cent reduction from the prior tax year. The tax commitment was \$9,665,766.79 – an increase of 0.21% from the previous year.

Applications for The Maine Veteran Exemption, Homestead Exemption and Blind Exemption program are available in the Assessor's Office or on line under Departments/Assessing at <http://www.southberwickmaine.org/>

Our Assessing Office is staffed by Craig Skelton and Kimberly Perry who also serves as the assistant for the Code Enforcement Officer.

Respectfully submitted,
The South Berwick Board of Assessors

David Burke, Chair
Jean Demetracopoulos
Gerald W. MacPherson, Sr.
David H. Webster
John Kareckas

Planning

The Planning Board consists of seven dedicated volunteers appointed by the Town Council. They review and consider for approval various zoning and ordinance amendments as well as subdivision, site plan and Shoreland zoning permit applications.

We are pleased to welcome Warren Spencer as our newest Planning Board alternate and congratulate Joel Moulton and Terrence Parker on becoming regular Board members. Warren, Joel and Terrence are joined by John Stirling (Chairman), Bill Straub (Vice Chairman), and Mimi Demers (Secretary). The Planning Board is currently seeking a second alternate Board member and we encourage any resident interested to apply at Town Hall.

The members of the Planning Board would like to extend their sincere gratitude to Richard Clough and Cheryl Dionne, who both resigned in June after dedicating countless hours to the betterment of our community.

Though 2010 remained a quiet year in terms of development and permit review, the Planning Board continued to analyze and improve the zoning, subdivision and land use ordinances by recommending various ordinance amendments to the Town Council. The Board also worked collaboratively with the Town Council to amend the existing Shoreland Zoning regulations by bringing them into compliance with the Mandatory Shoreland Zoning Act. The proposed Shoreland Zoning Ordinance was forwarded to the Department of Environmental Protection who is currently reviewing the new chapter for consistency with the State Guidelines.

The Planning Board reviewed the following land use permits in 2010:

- 5 - Minor Site Plans
- 1 - Timber Harvesting Permit
- 1 - Amendment to an Approved Timber Harvesting Permit
- 3 - Subdivision Plans

The Board welcomes public participation and sets aside time at each meeting for input from the audience. Planning Board meetings are held on the first and third Wednesdays of each month at 7 P.M. at Town Hall. The public is encouraged to attend.

Respectfully submitted,
John Stirling
Chairman

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
 Justin Ripley
 Andy Clark
 Raelynn Rand

PART TIME STAFF

Patrol:

Dennis Chagnon
 Rick deRochemont
 Jeff Pelkey
 John Willey
 Bill Russell
 Andy Heal
 Peter Gagnon
 Mike Joy

Dispatch:

Lou Myers
 Nick Hamel
 Tim Niehoff
 Julie MacGregor
 Cheri Smith
 Andrew Noyes
 Travis Doiron
 Paul Galvin

Administrative

Assistant:
 Rebecca Johnson

Animal Control:

Andrew Clark

Traffic Control:

Sid Stevens
 Clint Schoff
 Karen Muscarello
 Joe Scanlon
 Anthony Kenney
 Patty Cavins-Morris
 Richard Toussaint

It is a pleasure to submit another Town Report for South Berwick. The staff at the Police and Dispatch Center continue to serve the Citizens of South Berwick with pride and due diligence. Please understand that we are here to assist you no matter how small your request or need.

As in the past several years, I want to express my concern with the continued activity increase. We again recorded an increase of service calls, with an 8.5% increase across the board. The community must address the concern of whether or not the department and community are providing public services at an appropriate level. We will continue to budget and plan for an Investigative position. Our staffing continues to be less than the State average of 1.5 officers for every 1,000 citizens.

Our staff continues to train in every aspect of operations in order to better serve the community. Officers and Dispatchers annually record forty plus hours of training per year.

We continue to partner with SAD 35 sharing the cost for the School Resource Officer working 32 hours per week in Marshwood High School, with the balance of his time spent here at the Police Department. The other shared cost is for Dispatch with the Town of Berwick, who reimburses South Berwick 40% of our Dispatch costs.

The Dispatch Center continues to serve as the backbone for Emergency Services. We recorded over 17,000 calls for service, answered over 75,000 phone calls, had hundreds of walk in requests, and issued over 1,100 tow and fire permits at the Dispatch window.

The Animal Control Officer responded to 349 complaints in 2010. Just a reminder that the Town requires all residents to properly register their dog. It is South Berwick's goal to manage compliance. Please remember we strictly enforce the State of Maine leash laws.

I again want to thank everyone for their support with special thanks to the South Berwick Town Council as tight budgets mean tough decisions.

Sincerely,
 Dana P. Lajoie
 Chief of Police

	2010	2009
Police Calls for Service	7361	6789
Animal Complaints	349	343
Burglary	39	29
Parking Tickets Issued	208	138
Motor Vehicle Stops	2316	1824
Citations Issued	187	304
Motor Vehicle Assist	127	109
Assault	14	11
Thefts	61	81
Domestic Disturbance	81	74
Motor Vehicle Accidents	141	137

Traffic Stops	2010	2009
Portland Street	571	402
Route 236	618	480
Main Street	387	332
Agamenticus Road	98	61
Witchtrot Road	57	57
York Woods Road	137	59
Route 101	69	55
Townwide	2316	1824

Fire Department

In 2010 the Fire Department upgraded fifteen air packs in order to meet the National Fire Protection Association 2007 standards. This included replacing all the electronics for the alarms, new pressure gauges, and new low pressure air regulators.

The cost to do the upgrades was \$28,425. If the air packs were replaced with new ones, the cost would have been \$52,500. These packs should last another ten years. By then the next generation of air packs currently being tested will be ready for use.

The Department has ten new probationary Firefighters who are going through the training program that requires over 100 hours.

Thank you to all the people and businesses that donated to the Firefighters Association fund drive. The money raised was used to buy new equipment and turn out gear for the Firefighters.

The Fire Department responded to the following calls in 2010					
Alarm Activations	54	Motor Vehicle Accidents	52	Mutual Aid Calls	52
Wires Down	37	Assist Rescue	30	Water Problems	23
Grass/Woods Fires	20	Investigations	20	Public Assist	14
CO Alarms	14	Structure/Chimney Fires	12	Electrical Problems	6
Haz-Mat Problems	5	Vehicle Fires	2	Lost Persons	2
Stove Fires	2	Residential Lockouts	2	Trash Fires	1
Sledding Accidents	1	Still Alarms	20	Total Calls	369
				Fire Permits Issued	1175

Respectfully submitted,
George Gorman
Fire Chief

Emergency Management

It was a fairly mild winter in 2010 until damaging winds and flooding occurred the last week in February. Spring proved to be very wet with more flooding, but summer gave us very hot and dry conditions. There were several large thunderstorms with micro bursts and a few tornadoes that just missed South Berwick. In late summer/early fall several hurricanes and tropical storms came very close to hitting New England for the 2nd straight year. If Hurricane Earl would have wobbled 1° to the west, it would have come over York Harbor as a Category 1 hurricane. The New England region is overdue for a hurricane and meteorologists are still predicting an active year, so we need to prepare for the coming hurricane season.

An Emergency Help Survey form is available for anyone who needs assistance getting out of their residence or who needs specialized equipment during an emergency. The form can be found on the Town's website under Departments, select Emergency Management. Please fill one out and send it to South Berwick EMA, 180 Main Street and mark the envelope "CONFIDENTIAL". The form will only be used in an emergency. If you don't have access to a computer, please call the Town offices (384-3300 ext. 101) to request one.

The EOC (Emergency Operation Center) at the Community Center is near completion; the internet lines have been run and we will be using a cell phone booster instead of phone lines that would cost the Town additional money. Signs are hung that set the structure as to who, how and where the staff will work together. The EMA Director, Fire Chief, Police Chief, Rescue Chief, Town Manager, Highway Director and qualified Town Government representative(s) and other key employees and officials will make decisions as a unified staff through York County EMA EOC in Alfred.

In order to keep South Berwick compliant and eligible for all State & Federal grants, the National Incident Management Systems (NIMS) must be completed each year. One of the requirements is to have an exercise to test our emergency operation plan. South Berwick hosted a hurricane scenario (which almost turned into a real case scenario) in October and several key employees and the surrounding towns of Eliot, Alfred and Kennebunk benefited from the valuable training.

The need for Emergency Management continues to increase with all the weather events, natural disasters and the constant threat of terrorism. Every time a severe storm is coming towards Maine, I spend countless hours on conference calls with YCEMA, MEMA and the NWS – Gray getting updates and planning for the event and reviewing emergency response plans. I am still looking for volunteers for the Community Emergency Response Team (CERT). If you're interested in volunteering and would like to be trained as a CERT member, please page me and leave a call back number at 207-580-4590.

I would like to thank Assistant Town Manager Roberta Orsini for all of her efforts as our Interim Town Manager, and welcome our new Town Manager, Perry Ellsworth. I would also like to thank the Town Council for their continued support, and Adam Hollick and Mark Leach, my Deputy Directors, for all their help and dedication.

Respectfully Submitted,
Blain Cote
Director of Emergency Management

Rescue

In 2010, Rescue responded to a total of 807 calls with 652 in Maine. 530 calls were for South Berwick alone and 122 for Mutual Aid. The call disposition for those calls was:

Basic Life Support Calls	71	Treated, Patient Refused Transport	31
Advanced Life Support Calls	190	Treated, Transferred Care	18
Cancelled	36	Treated, Transport by Police	1
No Treatment Required	58	Treated, Transport by Private Vehicle	8
Patient Refused Treatment	71	Deceased on scene	5
Standby – No Patient Contact	41	Mutual Aid	122
		Total	652

We currently have 3 Full Time employees, 8 Per-Diem employees, and 15 Volunteer members working at Rescue. This was an increase of 4 Volunteer members over the last year. We held several public events such as CPR classes at the Community Center and Marshwood High School, blood pressure clinics, and helped with several flu shot vaccination clinics.

The Rescue squad was able to purchase new and updated equipment at no cost to the taxpayers. We were able to purchase 2 new cardiac monitors, thermometers, and a stretcher. Additionally, we would like to sincerely thank everyone for their support throughout the year.

Respectfully submitted,
William Reichert
Rescue Chief

Public Works

After keeping busy during January and February responding to numerous snow/ice events, weather became very interesting in late February. February 25-27th brought flooding rains and hurricane winds resulting in numerous closed roads and widespread power outages, along with a few inches of snow. Public works staff along with Fire Department and Police Department staff placed barricades to warn the traveling public of flooded roads.

March brought three more heavy rain events, two of which caused significant flooding. Much effort was spent cleaning ditches and repairing washouts. Ultimately FEMA declared two separate disasters, one for the late February event, and one for the March events.

All the rain caused many potholes which crews worked diligently to patch. Brush clean-up from the February winds continued well into March.

Work continued into April repairing and mitigating storm related damage, which included the process of FEMA site inspections and preparation of forms for reimbursement of damages. Repair solutions for an embankment collapse on Vine Street related to the storm events are in the process of being developed, after which they will be evaluated by FEMA.

Four portions of roads were surface paved. The roads were Willow Drive, Alder Drive from Tamarack to Beech, Vine Street from Route 236 west 1500', and Emery's Bridge Road from west of the intersection with Hooper Sands Road 3000' east. Large cross-culverts were replaced on Boyd's Corner Road (24" X 46') east of the intersection with Thurrell Road, Roe Fields Drive (24" X 92'), and Quamphegan Road (60" X 100'). 1400' of Emery's Bridge Road along the corner north of the intersection with Old Emery's Bridge Road was reclaimed and base-paved, with 400' of this portion receiving a more extensive rehabilitation. Portions of Boyd's Corner Road, Old Fields Road, and Witchtrot Road were ditched.

Underdrain was installed around the basement of the Town owned building at 29 Young Street (former St. Michael's Church) to drain the basement. This required lowering 450' of the existing stormwater system on Young Street to provide for gravity drainage.

Town staff assisted with an expansion of the Woodlawn Cemetery on Agamenticus Road.

Respectfully submitted,
Jon St. Pierre
Public Works Director

Transfer Station

The Town of South Berwick operates a clean, cost effective and environmentally friendly Municipal Transfer Station for its residents to properly dispose of household trash. We also offer an excellent recycling opportunity in which residents can exercise environmental stewardship of resources, while helping to reduce the amount of waste the Town sends to the MERC incinerator.

The Town's "Pay-As-You-Throw" (PAYT) trash program is popular with many residents and our trash volumes have remained below 2008 levels. To help offset the disposal costs for residents, sorted recyclables are accepted without charge, which in turn reduces the amount of PAYT bags you may use.

Recycling volumes remain steady, however we would like to see an increase. Some residents continue to place recyclables in their blue bags. I would ask these residents to re-double their recycling efforts because it will save them money while reducing fees paid by the Town.

The commodity market did quite well during the year and there were many recycling companies willing to help us take advantage of higher rates of return. It's a win-win situation that prompts us to find creative ways to increase our recycling!

Berwick and North Berwick joined our annual "Household Hazardous Waste Day" (HHWD) at the South Berwick Maintenance Facility on Route 4. Combining these activities reduced fees paid to waste handlers allowing more money to be spent on waste disposal and less on administrative costs. The next HHWD is tentatively scheduled for the 2nd Saturday of October. Check the Town's web site in September for the next scheduled date and time.

The Transfer Station sold backyard compost bins and rain barrels at our very popular annual "Earth Day Sale" held in February and March. The sale provides a way for residents to further reduce trash disposal costs and the rain barrels offer a great way for residents to conserve water resources.

I would like everyone to be aware of the following safety concerns:

- Please be considerate of our neighbors on and off Agamenticus Road, and cover any open loads when traveling to the Transfer Station.
- Young children should not be wandering around the Transfer Station unsupervised. Please be aware that the Transfer Station is a very busy and potentially dangerous place. We ask that parents take extra care to ensure their child's safety should they choose to bring them to the station.
- Outside activities by civic groups that want to do fund-raising, petition signing and residents campaigning for local, county or state office, must receive prior approval in writing by the Town Manager.

Finally, I can't thank our dedicated attendants enough for the great job they do for us day-in and day-out. If you ever have a question on where to put something or need help off-loading waste, they are always happy to assist you. Show your appreciation by placing all recyclables in their respective areas.

Respectfully submitted,
Gary Boucher
Transfer Station Manager

Social Services

Many of our residents felt the effects of the recession in 2010. Unemployment increased fuel prices and lack of adequate funding of Social Service agencies brought many residents to the office searching for assistance. While some folks qualified for the General Assistance program, many more did not. General Assistance is a State mandated and supervised program, which provides assistance for basic necessities for households who meet the State's income guidelines. The program is administered according to guidelines, which are adopted and updated annually by the Town Council. Half of the funds expended for General Assistance are reimbursed by the State. All households receiving General Assistance must comply with eligibility requirements, including a work search, workfare and application for any other program for which they may be eligible. The total expenditure for General Assistance in 2010 was \$20,046.00. For those households that do not meet the criteria for General Assistance, but are in need, we are fortunate to have several other privately funded resources.

Keeping South Berwick Warm has made the difference for a number of households, who would have gone without heating fuel due to ineligibility for other programs and/or lack of resources to purchase fuel. In the third year of operation, this organization provides funds for heating fuel through the donations of concerned members of the community. An annual soup and bread night kicks off the fundraising each season, followed by private donations from individuals and businesses. A challenge was issued at the beginning of the 2010 season by a local resident who offered to donate 100 gallons of oil for every \$1000 of donations received. Thank you to everyone who makes this program so successful...the event organizers, the businesses who donate the soup and bread, as well as the raffle prizes, and the many businesses and individuals who give so generously to this program.

The South Berwick Community Food Pantry has done a great job of meeting the increased food needs of our residents. This all-volunteer group has worked hard to provide food and personal care products for everyone who needs a little help. Again, there has been great community support in the way of donations and, unlike many of the pantries in the area, our pantry has never run out of food. Thank you to all the dedicated volunteers who put in many hours to make our food pantry one of the best in the area.

The South Berwick Volunteer Network, which is also an all-volunteer program, continues to provide free transportation to medical appointments to any South Berwick resident. Despite raising gas prices, these volunteers provided transportation at their own expense and we are grateful to each and every one of them. Any resident in need of a ride for a medical appointment is encouraged to call this service at 384-3311. Volunteer drivers are always needed, so if you can provide rides even just one day a month, please call and leave your name and telephone number.

The annual project to provide food baskets and toys to local families during the holidays was a huge success. The South Berwick Community Food Pantry provided over 65 food baskets, which contained all the essentials for a holiday meal. The "Pick a Star" tree, which contained the gift wishes of the Town's youth was fortunate to have had every star taken and every wished-for gift provided! With toys that were donated by private individuals, schools and businesses, we were able to provide gifts to all children who were in need, including those who we became aware of just three days before Christmas! Thank you to all who made it possible to distribute over 100 gifts to local children...a wonderful response given the difficult economy.

I am available to talk with any resident who may need help locating a resource, finding a service or applying for assistance. I will do my best to find you the information for the help you need. Just give me a call at 384-3310 or stop by my office located at the Community Center.

Sincerely,
Vicki Desilets
Social Services Director

Senior Center

The South Berwick Senior Center welcomed many new members and several new activities during 2010. The Senior Center continues to strive to provide a safe and friendly place where local Seniors (age 50+) can enjoy friendship, fun, great food, exercise and have the opportunity to learn about health issues and services of interest to mature adults. Folks can come to the Center and exercise, dance, enjoy lunch, make a basket, play Bingo or just share a cup of coffee and some conversation with friends.

In appreciation for the wonderful facility we enjoy, the participants of the Center strive to give back to the Community in a variety of ways. Half of the fees paid by the Seniors for the line dancing classes go to the Town's recreation program to provide programs for young people. Fundraisers conducted in 2010 benefited the following: Susan G. Komen for the Cure Fund, the South Berwick Community Food Pantry, ornaments for the troops, holiday toys for local children, the Great Works Regional Land Trust and the Special Fuel Fund. In May, our Red Hat group sponsored a wonderful Red Hat luncheon for residents of 5 local nursing/boarding homes. These special guests were given red hats and treated to a wonderful luncheon and show.

Our Center could not operate without a team of dedicated volunteers and staff. Our volunteers are too numerous to thank individually, but please know that we are grateful for the services provided by each of you. Special thanks to the members of the Senior Center Advisory Council for their countless hours of service. Our hard-working staff (Mona, Kera and Emmy) is invaluable and we appreciate the extra effort each of them makes.

We invite everyone to visit our Center and meet some of our "Super Seniors". Anyone aged 50 and over can become a member for only \$12 a year; however, membership is not required to participate in the activities. If you would like to receive our monthly newsletter at home, we would be happy to mail it to you for \$6.00 a year to cover the cost of postage.

Thank you to the Town of South Berwick for providing us with a great facility and for the support of our efforts to enrich the lives of local Seniors.

Sincerely,
Vicki Desilets, Director

Recreation

Staff and Volunteers

*Kera Ashline
Catalina Bakas
Beth & Ben Bennett
Doug Bennington
John Branagan
Meghan Cavanaugh
Louise Cole Anderson
Elizabeth Coleman
Andrew Elwell
Rachel Folger
Nick Forsyth
Todd Goldenberg
Scott Graunke
Sue Godel
Lindsey Gori
Rebecca Hodgdon
Julie Hundley
Michelle James
Ariel Kaplan
Tracy LaPointe
Mitchell Leman
Jim Leslie
Cathy Locke
Ashleigh Locke
Kathy MacDonald
Tom McCullom
Mike McGinness
Tracey Martin
Bruce Martin
Sam Morrison
Eric & Barb Mundell
Pat Olsen
Craig Pollock
Roxanne Poulin
Jim, Sarah & Tim
Protzmann
Justin Roy
Rachel Schumacher
Ryder Schumacher
Steve Shea
David Stansfield
Parker Towle
Jillian Tremblay
Kristine Trulock
Beth Werker
Vernon Whittier
MHS Interact Club
The Loyal Road Race
Volunteers
Powder House Hill
Crew Chiefs & Volun-
teers
Recreation Committee*

The South Berwick Recreation Department makes a positive community impact by providing a variety of recreation opportunities for people of all ages and interests. In 2010 Recreation highlights included: Take It Outside, MMS & MHS Friday night ski programs and a chance to connect kids with nature in the snowshoe, winter walks and cross country ski afterschool programs at the MGWS. The joint organization and participation in the Vaughan Woods State Park Winter Family Day attracted 700 people. The shared purchase and use of snowshoes to loan out primarily at Vaughan Woods State Park was made possible by a grant from the Elizabeth Vaughan Fund.

Other popular Recreation programs included the Fall & Spring Pee Wee Soccer programs, Adventure Camp, Indoor Fun & Fitness, Mad Science, Pumpkin Patch Vaughan Woods Walk, Indoor Spring Tennis Tune Up, Summer Tennis Lessons, Happy Feet Walking Club, Children's Easter Egg Hunt, Summer Choose to be Healthy Festival, Summer Art at Shoe Town Playground, the Annual Father's/Special Dates & Daughters Valentine Dance and new in 2010 was a TreeTops Chorus program directed by award winning children's musician Sammie Haynes for children in K-3 grades. Also new this year was a grant from the Pumpkinman Triathlon for active, afterschool activities at MGWS at no charge to students and a very much appreciated grant for Granite State Zoo from the Strawberry Festival Committee at no charge to participants.

Participation in the Kids Day Festival was also an opportunity for our Summer Camp staff to meet and greet campers early on. Summer Day Camp was co-directed by Kristine Trulock and Andrew Elwell and our very dedicated and energetic staff. An average of 50 campers per week, ages 6-12, participated in a variety of fun, physical and educational activities.

The snow conditions for Powderhouse Hill started off great; however it declined early in the season. A high percentage of skiers and boarders were young beginners either using the rope tow for the first time or sharing a ride up with a family member. The Powderhouse Hill Club and the Recreation Department combined efforts as Recreation Committee Chairman, Bill Page, led a creative, student initiated, cardboard box sled derby and also the re-creation of an "Al Bailey's Christmas" in our parade float delighted many residents.

Thank you to Village Motors for another year as lead sponsor for the 5 Mile Strawberry Run and 2.5 Mile Fun Walk. Co-lead sponsors for 2010 included Paul T. Berry, M.D., Dick Brown York County Mgr., Mick Construction, P. Gagnon & Sons, South Berwick Pharmacy, Southern NH Hydroelectric, Photographs by Katherine and South Berwick/Eliot Rotary's Kids Day. Thank you to the many local runners, loyal business sponsors, road race volunteers as well as Katherine MacDonald, Race Director, Announcer Andy Schachat and timer Granite State Race Services.

The future is brighter today because of the support of the So. Berwick Recreation Committee and their efforts to enhance the Recreation Department's ability to do its best work. It is the goal of the South Berwick Recreation Department to help provide the framework for a lifetime of learning, healthy choices, recreation opportunities and commitment to our community. Join the South Berwick Recreation Department and participate, instruct, volunteer, sponsor and give back through one of our many programs and special events.

Respectfully submitted,
Sharon Brassard
Recreation Director

Public Library

The Library continues to grow in numerous ways. We continue look for ways to improve our service to the community. In 2009 we joined the State's online audio book consortium. This year that service was expanded to include e-books, supplementing our collection to make the Library available 24/7. This is also a very efficient use of our resources. There are more than 2000 audio books and about the same number of e-books available. If we purchased that number of items the cost would approximate \$50,000. Instead we pay \$500 per year for this service.

The Library received grants from the Davis Family Foundation, the New Hampshire Charitable Trust and the Friends of the South Berwick Library to purchase a new circulation software system. Not only has this given us a better internal management tool for our collection, but, and most importantly, it has allowed our patrons to see our catalog online and to manage their accounts from home. This has been a joint effort with the Berwick Public Library and North Berwick's Hurd Library. With reciprocal borrowing agreements among the three libraries, the online catalogs are more efficient and convenient for the staff and patrons and an excellent way of sharing resources.

Collaboration has been the theme for 2010. The Marshwood Middle School provided the Library with its copies of books on the school's summer reading lists. This gave us the opportunity to help more students at very little cost to us. The fact that these books did not sit on the school's libraries shelves for the summer or reside with just one student resulted in more than 100 checkouts of these books.

Programming continues to be an important part of our services. We offer storytimes, a very popular summer reading program, and special programs, such as the annual making of gingerbread houses, for children. This year we also participated in Kids Day by hosting a cake decorating contest and Home for the Holidays with stories and crafts. We continue to host two book groups for adults.

Most exciting of all is the progress that has been made toward a new library. With the passage of the bond in November and the Friends beginning their capital campaign, we look forward to a new building. It will give us the room we need to fulfill our mission to be a multi-generational town information center. Thank you citizens of South Berwick for your support.

We also appreciate the support of the Library Advisory Board members: Elaine Pridham, Chair; Sandy Agrafiotis; Tim Benoit; Peter Howell, and Albert Whitaker. Lori Medige retired from the board and her dedication to the Library was much appreciated. The service provided by our volunteers, Leslie DeVaney, Susanne Dunn, Sally Hunter, Susan Thorner and Audrey Fortier is invaluable. We said good-bye this year to Ellie Strawbridge, a dedicated volunteer for more than a decade.

Respectfully submitted,
Mamie Anthoine Ney
Library Director

Elaine Pridham
Chairman, Library Advisory Board

Staff

*Mamie Anthoine Ney
Anne Marie Townsend
Jane Cowen Fletcher*

Library Advisory Board

*Sandy Agrafiotis
Tim Benoit
Peter Howell
Elaine Pridham, Chair
Albert Whitaker*

Front Desk Volunteers

*Leslie DeVaney
Susanne Dunn
Audrey Fortier
Sally Hunter
Bethany Johnson
Susan Thorner
3 Open Positions*

As-Needed/Community

Service Volunteers

*Katie Clarke
Mary MColley
Betsy Niece
Nathan Rector
Ruth White
4 Open Positions*

Community Service/

Summer Volunteers

5 Open Postions

Old Berwick Historical Society

The opening of *Village Voices: Tales of Enterprise and Endurance*, a permanent exhibit at the Counting House Museum, was a high point of 2010. The lives of six local individuals trace four centuries of our local economic story. The Counting House was busy with visitors throughout the season, and will welcome everyone in the year ahead on weekend afternoons from June through October, and year round by appointment. The *Village Voices* project was led by Nina Mauer, consulting curator, and is presented in custom wood display cases made by Brad Christo and Hope Murphy of Salmon Falls Woodworks on a design by architect Philip Kendrick. All are South Berwick residents. The many project donors included the Strawberry Festival Committee, P. Gagnon & Son, the Maine Humanities Council, Maine State Museum's New Century Project, NH Charitable Foundation, and the Davis Family Foundation.

In spring 2010 the Historical Society sponsored a visit by the gundalow *Capt. Edward Adams*. It was docked on the Salmon Falls River for almost two weeks of Gundalow Company public programming and school visits centered on river history. The program coincided with Central School's Hike through History.

The Counting House also enjoyed a special relationship with a Central School third grade class, who helped publicize the museum in 2010. Teacher Katherine Bousquet's students wrote and performed a Counting House song with parent and musician Mary Kaye, created a skit for Kids Day, and designed publicity materials for the museum.

Throughout the year hundreds attended our lectures and other local history events, including a tour of the Freewill Baptist Cemetery. Our speakers welcome audiences monthly on Thursday evenings at Berwick Academy. Please check www.oldberwick.org for upcoming programs.

New members and volunteers are welcome and always needed to care for thousands of documents, photographs, and objects at the Counting House. If you enjoy history and community fun, please call 384-0000 or email info@oldberwick.org.

Respectfully submitted,
Old Berwick Historical Society Board of Directors

Rick Coughlin, President
Pat Laska, Vice President
Sally Hunter, Secretary
Gretchen Straub, Treasurer

Linda Becker	Dick Lowe
Diane Bessette	Wendy Pirsig
Gillian Cusack	Rick Stevens
Cynthia Gagnon	Puff Uhlman
Harland Goodwin	Mary Vaughn
Dana Hughes	Vicky Whitney
Norma Keim	Ernie Wood
	Carol Zamarchi

Conservation Commission

The South Berwick Conservation Commission works with the citizens of South Berwick under guidance from South Berwick's Comprehensive Plan to preserve community and regional natural resources and recreational opportunities that define the rural character of the Town of South Berwick.

In 2010 The Conservation Commission:

- Sponsored Earth Day road clean-up;
- Led a Town forest hike with David Parker; Forester, to learn the effects of a harvest on a forest;
- Sponsored well water testing with discounted pricing from Nelson Analytical, LLC;
- Attended the Maine Association of Conservation Commissions annual meeting;
- Consulted with Kelly Boland, New England Cottontail Restoration Coordinator (Maine) about possible cottontail habitat on Town owned land

In 2010 we also continued our work in the following areas:

- Serving as a resource for the planning board by reviewing natural resource values for subdivision plans and timber harvests;
- Worked with the South Berwick Garden Club by planting more native and garden friendly shrubs in the garden at the municipal parking lot by the post office;
- Advising, Sharon Brassard and John Branagan, Town representatives on the Mt. Agamenticus Steering Committee, which is working to improve and enhance recreational access to the Mt. Agamenticus Wildlife Management Area.

We regret the resignations of Dolores Leonard, Maya Bogh and John Stirling and thank them for their work as members of the Board.

Respectfully submitted,
Pat Robinson, Chariman

JEM Committee

The JEM Committee, made up of local residents, is a nonprofit corporation that owns the Jewett Eastman House, home of South Berwick Public Library since 1971. Members this past year include Rick Coughlin, president, Puff Uhlman, treasurer, Wendy Pirsig, secretary, and Rick Stevens, Susan Moseman, Joyce Borkowski, Tim Benoit and Phil Kendrick. We meet at the library several times a year and welcome residents to join us. Just contact the librarian for our meeting times.

Minor routine maintenance occupied our committee this year. Painting projects included the interior windows in the children's room, porches and the handicapped ramp. We also worked with the library director and the Friends of the Library to install equipment for increasing internet bandwidth. We paid for small repairs to the reading room flooring, roof, plumbing, porch runner, chimney, windows and basement steps. We are grateful to Ed Hopkins and Urban Tree Service for evaluating and pruning the large maple tree in the back yard, to Marshwood High School students for spring yard work and window washing, and to the Town Public Works crew for hauling brush. Thanks are also due to John Stuart for carpentry work, and to Susan Thorner for her beautiful library gardens.

Respectfully submitted,
JEM Committee
Wendy Pirsig, Secretary

Great Works Regional Land Trust

The mission of the Great Works Regional Land Trust is to conserve the value of our natural, historic, agricultural, forestry, scenic and recreational resources. We pursue this mission by holding property and conservation easements where these values are present and by promoting the need and value of conservation through education and other related activities.

Great Works Regional Land Trust has added four properties to bring our South Berwick holding to 39 parcels. Highlighted projects for 2010 include:

Kenyon Hill: As part of our forestry management plan and in compliance with Maine's Tree Growth Law, we continue to harvest cordwood off our Kenyon Hill property off Ogunquit Road. In addition to increasing our knowledge of low-impact, sustainable forestry, the haul roads transition to trails where visitors can enjoy the cliffs and other landscape features on this interesting site. Wood is available for purchase by contacting Board Member Bob Eger (207-450-6730).

Orris Falls/Balancing Rock: The six original parcels were joined as one to simplify our management plans and for tax purposes. This site offers a trail network for four season enjoyment for visitors as they take in the cliffs of Spring Hill, Orris Falls and the beaver pond upstream. Recently Eagle Scout candidate Robby Hundley installed Wood Duck boxes near the beaver pond to create more nesting opportunities for this area.

Raymond and Simone Savage Wildlife Preserve: Bordering Shorey's Brook and the Salmon Falls River this property provides some of the best and most diverse habitat in our area. This is a special place where salt water and freshwater meet. We are actively involved in a campaign which would reconfigure the breached dam at the head of tide in Shorey's Brook restoring the stream corridor for migratory fish and increasing spawning potential for Rainbow Smelt, Blueback Herring, American Eel and Lamprey Eel.

Richardson (new): This is a significant property fronting on the Salmon Falls River which shall conserve forever approximately 1,200 feet of waterfront and provides upland buffer to enhance water quality.

Fortenbough (new): 12.5 acres along the Ogunquit River in South Berwick, abuts our Kenyon Hill parcel. The bargain sale purchase was made possible by a grant from the Maine Natural Resources Conservation Program.

Littlefield parcel (new): 15 back acres between Bennett Lot Road and Emery's Bridge Road in South Berwick. Purchased with funds raised by the Mt. Agamenticus to the Sea Conservation Initiative, this parcel, also in the Ogunquit River watershed, gets us further toward making the connection between the conserved properties on the slopes of Mt. Agamenticus and Orris Falls/Balancing Rock Conservation Area.

Stevens (new): Owen and Margaret Stevens donated approx. 11 acres along the Great Works River which provides protection for the river and attendant floodplain.

For more information about conservation and your local Land Trust visit www.GWRLT.org

Respectfully submitted,
Great Works Regional Land Trust
Jack Kareckas

Cemetery Association

Although we are not a town department or organization and receive no town funds we wanted to share with you who we are and what we do.

The Cemetery Association was initially formed in 1880. We are a non-profit corporation filed with the Maine Secretary of State, and a non-profit 501©(13) organization under the provisions of the Internal Revenue Code.

The trustees of the cemetery are all volunteers and we are actively engaged in helping care for the cemeteries. Our superintendent is Scott Brown and we share with you our great respect for the fine job he is doing.

Our job is to care for Woodlawn Cemetery, Portland Street Cemetery (located on Agamenticus Road) and Pleasant Hill Cemetery (located on Wadleigh Lane). For many decades the superintendent of the Association was Cliff Ham.

We have liquid assets of approximately \$138,119. The cost of mowing the three cemeteries and the fee for our Superintendent totaled \$24,172. in 2010. For at least the past five years we have faced an annual operating deficit, ranging up to \$15,000.

If you have an interest in volunteering, we need your help. Our jobs include clearing brush, keeping financial records, fund raising and putting cemetery records on the computer. Contact anyone of us if you are interested at

Respectfully submitted,
Maynard Hanson, Chairman
Ken Warren, Vice Chairman
Gerald MacPherson
Robin Hilton
Sue Roberge
Bruce Whitney, Secretary-Interim Treasurer

SoBo Central

SoBo Central, a non profit entity based in South Berwick, brings together volunteers who are working to make South Berwick the kind of town we all want to live in. This organization provides an umbrella for groups putting on concerts, running the ski hill, nurturing our downtown, providing fuel and food for those in need and working to keep our town healthy - environmentally, socially and economically. The energy from people in town working together strengthens us all. We invite participation from any and all residents who want to play a role in building our community.

In 2010, SoBo Central filed with the State of Maine and became a legally incorporated organization. Its six programs had a full year of activities.

Hot Summer Nights Concerts, now in its second decade, continued to delight audiences of all ages and musical tastes on the lawn of Central School every Thursday evening throughout the summer. We couldn't do it without our sponsors: P. Gagnon & Sons, Village Motors, Berwick Academy, Lenk Orthodontics, Links at Outlook, and RPI.

Powderhouse Hill managed to fit in 12 great days in 2010, despite weather that wasn't up to the snowy bliss of 2008 and 2009. The hill continues to provide affordable winter recreation opportunities for the children of our community with volunteers' labor, and town support.

The South Berwick Community Food Pantry moves into its seventh year of operation and its second year under the SoBo Central umbrella. The pantry received many generous donations of food, services, and money that allowed us to meet the growing demand from needy residents of South Berwick. Pantry usage increased again in 2010 by about 10 percent. Pantry volunteers come from throughout the community and most are affiliated with one or more of these organizations: First Baptist Church, Free Baptist Church, Our Lady of the Angels Parish, First Parish Federated Church, Seventh Day Adventist Church, Rye Bethany Church, the Bible Speaks and the South Berwick Rotary. The Food Pantry is open every Thursday from 6 to 7:30 pm and on the first and third Friday of the month from 10 to 11:30 am.

The South Berwick Fuel Fund helped town residents who found themselves short on funds and had an empty fuel tank. Recipients must meet the criteria set by the Social Services Department of the town to receive 100 gallons of fuel oil, or the equivalent in another type of fuel.

SmartGrowth South Berwick's annual Home for the Holidays celebration drew hundreds of people downtown the first Friday in December. The Women's Holiday Art Sale, a part of Home for the Holidays, officially joined the SoBo Central family and brought some of its vendors into the downtown shops, where carolling, crafts, food and shopping have become a highlight during the year's darkest days.

In 2011, SoBo Central will hold it's first South Berwick Lantern Walk, scheduled for the last Thursday in August at Spring Hill. Residents and businesses will be invited to an evening of community, fireworks and music as we stroll through the grounds of Spring Hill with our lanterns and launch them into Knights Pond. Stay tuned for more on this wonderful new event.

Respectfully submitted,
Nicole St. Pierre, President
Amy Miller, Secretary

Youth Center

The Youth Center has been in operation for 13 years. It has offered many young people a safe and inviting place to go after school. Numerous programs have been offered throughout the year. The quilting program has taught both boys and girls a skill and has turned into a wonderful service program. The kids give back to the community by donating quilts and blankets to the local Fire and Rescue Departments.

Both parents and grandparents have volunteered their time to the youth of South Berwick. The Center has been kept open with grants and fundraisers, one being our Annual Penny Sale. We also had yard sales and rented the Barn for birthday parties.

Renovations have been slow and are made as funds are available. We still need copper to run the heat into our newly renovated back rooms so they can be utilized during the winter months.

Thanks to grant money from the South Berwick Rotary new basketball hoops will be erected in the spring as well as a new fence provided by grant money from the Strawberry Festival Committee.

Several youths that have attended our programs have received their community service hours through fundraising and helping with activities and renovations at the Center. This also gives them a sense of pride and community.

Multiple organizations such as the Boys Scouts, Girl Scouts, baseball, soccer, football, hockey and basketball groups have also used the Center. We have also attracted the attention of families with autistic children who have benefited from our resources.

We hope to keep these worthwhile programs and potential future programs available to the young people in our community. We will continue with our efforts of raising money for existing costs and programs as we feel it is a much needed and worthwhile cause.

Respectfully submitted,
Louise Cole-Anderson
Director

Strawberry Festival

To showcase our town, citizens of South Berwick came up with an idea to have a Festival to celebrate the bicentennial of our country, and since strawberries were in season, the Strawberry Festival was born. With that idea, and a lot of energy of our citizens, we started a new tradition and the first Strawberry Festival came alive in 1976. The Strawberry Festival is still going strong, and, believe it or not, into its 35th very berry year. Always the last Saturday in June, come rain or shine, the Festival draws thousands and thousands to our small town with a big heart. The specialty was, and still is, mouth-watering strawberry shortcakes with lots of strawberries and whipped cream. There were also many strawberry cheesecakes sold. There were over 100 juried artisans, three stages chock full of musicians, singers and dancers to entertain kids 3 to 93. To feed the hungry festival goers, there was also a food court where our own local non-profit groups sold quite a variety of delicacies.

All of the festivities would not have been possible without the unbounded energy of the citizens of South Berwick. Over 700 volunteer hours were spent preparing the area for the Festival, hulling berries, setting up tents, serving shortcakes and strawberries, and don't forget cleaning up afterwards. The Strawberry Committee would like to thank the many volunteers and non-profit groups that unselfishly donated their time to ensure a successful Festival. The Strawberry Festival Committee started their planning right after the Festival and members attend meetings throughout the year to plan the festival activities.

Where does the money go that the festival makes you may ask? Right back into the community! This past year we have awarded \$13,044 to various organizations. Grants were awarded to:

- Marshwood High School Music Boosters for educational software and music scanning.
- South Berwick Rod and Gun Club for camper scholarship.
- Town of South Berwick recreation department for wildlife encounters at Central School, Great Works School and Senior Center as well as camper scholarships.
- The Great Works Regional Land Trust for creating an interactive display at the Savage Wildlife Preserve in South Berwick.
- Town of South Berwick Senior Center for 6 picnic tables for the Community Center.
- Town of South Berwick Youth Center to fence in the basketball court.
- South Berwick/Rollinsford Christmas Parade for Christmas parade expenses.
- Friends of South Berwick Library for 2 computers for public use at the library.
- Old Berwick Historical Museum for village voices permanent exhibition.
- Marshwood High School Basketball boosters for practice jerseys.
- Ethel's Tree of Life for purchase of 1 laptop.

Special thanks must also go out to those community members on the Strawberry Festival Committee without whose energy and time the Festival would not have been possible. Those committee members include: Catalina Bakas, Marcia Flinkstrom, Judy Gordon, Jean Graunke, Patti Leach, Andy Parker, Regina Parker, Terry Poulin, Jim Protzman and Scarlett Hanson. 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, which for this year is the 25th of June, 2011.

You can also visit our website for information regarding the Festival.
www.southberwickstrawberryfestival.com

Respectfully submitted,
Khayyam Mohammed
Publicity Coordinator

Tax Collector

2009/2010 Unpaid Real Estate Taxes

A & R General Contracting LLC	2,175.12	**	Gould, Bonnie S	2,911.10	*
A & R General Contracting LLC	2,175.12	*	Goulet, Patricia A	3,385.04	
A & R General Contracting LLC	2,175.12	*	Gove, Manley C & Linda J	1,554.20	*
A & R General Contracting LLC	2,175.12		Gove, Manley C	193.04	
Adair, Marcia M & Gano	3,027.84	**	Gove, Manley C & Linda J	583.68	
Anderson, Eric & Ryan	121.30		Gove, Manley C Sr	889.20	
Bain, Bruce	1,922.80		Gray, Allison B & Charles M	63.39	*
Baker, Shaun P & Colleen	3,740.40	**	Gray, Tobin & Theresa E	4,353.28	*
Barr, Harvey J	628.20	*	Gray, Tobin	4,610.16	*
Bickford, Monica	3,085.60	**	Holbrook, Elizabeth R	4.76	*
Blaisdell, Eleanor & James	364.61	*	Holton, Mary E & Carl J	2,842.40	*
Blake, Kristin M & Robert A	1,768.20	*	Johnson, Donald S & Sylvia C	5,437.04	*
Blanchard, Donald L	316.44	*	Kamark Trust	1,010.80	
Blanchard, Donald L & Ann Marie	1,255.73	*	Kingsley, Edwin R III & Kathleen A	3,480.80	**
Blanchard, Donald L & Ann Marie	1,101.37	*	Knowlton, Frank T Jr & Deborah E	2,487.93	*
Blanchard, Donald L & Ann Marie	2,377.94	*	Knox, Margaret J Family Realty	2,402.68	**
Blankenship, PeggyAnne	1,960.80		Leach, Mark T	3,904.88	**
Bowie, Ralph & Paula D	57.23	*	Legere Kristen, Trustee Cormier Realty Trust	2,597.68	
Breed, Allan T & Aborn	1,592.96		Lindgren, Bryan	3,760.48	
Brookes, Susan V	989.52		Manville, Elliott H & Susan B	3,988.48	
Brookes, Susan V	355.68		Mauger, Robin B & John Andrew	3,416.96	
Campbell, Deborah A	1,336.08	*	Mayo, Fred A III	2,085.44	*
Cheney, Hartley I	537.82	*	McCarthy, James D	1,614.24	*
Clark, Kathleen C	2,574.88	**	McCarthy, Margaret R	2,045.92	**
Clews, Christiana E	4,000.64	*	Michaud & Bickford	798.00	
Connors, Jennifer J	1,894.49	*	Michaud, Rebecca	1,647.68	
Cook-Collins, Yvonne	4,189.12	*	Milliard, Dennis R & Lisa	1,621.46	*
Cossette, Albert	525.16	*	Moore, Pauline A	1,126.59	*
Desbouvrie, Ryan S & Hoffese, Paige L	8.58		Mushorn, Marjorie	1,716.08	
Donahue, Marie A Revocable Trust	1,730.52		Myers, Kevin	1,105.04	
Downing, Charles & Bonnie	5,531.81	**	Newsy, Sharon	3,304.48	*
Duke, Shari	199.12		Northern New England Telephone	4,468.80	
Dwellely, Neal S	1,641.60	**	Owner Unknown	334.40	
Eastbrook Timber Company Inc	1,190.16		Owner Unknown	290.32	
Eastbrook Timber Company Inc	311.60		Owner Unknown	164.16	
Eastbrook Timber Company Inc	191.52		Owner Unknown	305.52	
Eastbrook Timber Company Inc	256.88		O'Loughlin, James F & Joanne T	3.56	*
Eastman, Gary E	1,518.48		Perham, Kenneth G & Heidi B	1,398.47	*
Elwell, Jeffrey W & Robin L	2,450.52		Perschy, Gary J & Joyce L	2,452.05	
Emerson, Ernest J & Mary I	1,715.58	**	Petzack, Barbara & Royer, Dan R	1,876.36	*
Emery, George E Heirs	1,026.39	**	Pinckert, Sandra A	34.96	*
Estes, Kirk D	1,470.60	**	Pinierio, Mario J & Montello, Anna Marie	213.77	*
Evans, Raymond J Sr & Teresa M	311.60	**	Pinkham, Richard E & Diane C	4,021.92	
Flood, Martin J & Cheryl A	2,732.96	*	Ramsdell Sand & Gravel Inc	4,263.60	
Fowler, Ralph C Jr & Marilyn A	29.86	*	Ramsdell Sand & Gravel Inc	541.12	
Friebely, Rowland Hartley	2.85		Roberge, Roxanne M	3,635.66	*
Goldman, Jacoba J	8.21	*	Robie Enterprises LLC	571.31	*
Goodwin, Jeannie M	1,637.04	**	Sanborn, James E	3,163.12	

Tax Collector (continued)

2009/2010 Unpaid Real Estate Taxes

Shadallah, Peter J & Alice J & Lori J	3,354.64
Soule-Hinds, Susan P	2,038.32
Springfield, Robert A & Shirley J	2.63 *
Sterling, Allen Jr & Shirley J	1,614.24
Stevens, Hazel L	1,843.76 *
Stevens, Richard D & Catherine A	1,694.80
Stevens, Richard D & Catherine A	908.96
Stevens, Richard D & Catherine A	1,699.36
Stevens, Richard D & Catherine A	1,561.21
Turner, James R	399.76
Van Etten, Michael A & Stacy A	3,559.84
Varieur, Pauline	1,298.08
Volger, Paul & Susan	9.25 *
Whicker, Vernon L & Maria I	3,866.88 *
White, Harold W Jr	1,227.65 *
Whitney, Henry G	665.08 *
Wile, Michael & Lori	1,773.84 **
Will, Debbie L	2,197.92
Wittner, Roger K & Marlene L	647.70
Wittner, Roger K & Marlene L	3,228.48 **

Total 204,665.58

2009/2010 Unpaid Personal Property Taxes

C.E. Holmes Construction	3.02 *
Cummings Mill LLC	3.85 *
Dover Internal Medicine	26.60
Fogartys Real Estate	.54 *
The Catered Event	53.20 *

Total 87.21

2008/2009 Unpaid Real Estate Taxes

Bain, Bruce	1,884.85 *
Bickford, Monica	1,334.37 *
Breed, Allan T & Aborn	1,561.52 *
Brookes, Susan V	969.99 *
Brookes, Susan V	348.66 *
Campbell, Deborah	1,097.39 *
Clark, Kathleen C	1,194.42 *
Cook-Collins, Yvonne	3,918.17 *
Dwellely, Neal S	1,609.20 *
Eastbrook Timber Company Inc	1,166.67 *
Eastbrook Timber Company Inc	305.45 *
Eastbrook Timber Company Inc	187.74 *
Eastbrook Timber Company Inc	251.81 *
Evans, Raymond J Sr & Teresa M	217.43 *
Goodwin, Jeannie M	254.99 *

Goulet, Patricia A	3,318.23 *
Gove, Manley C & Linda	571.82 *
Gove, Manley C Sr	871.65 *
Kamark Trust	990.85 *
Kingsley, Edwin F III & Kathleen A	1,927.53 *
Leach, Mark T	1,604.06 *
Legere Kristen, Trustee Cormier Realty Trust	2,015.62 *
Lindgren, Bryan	3,686.26 *
Manville, Elliott H & Susan B	3,909.76 *
McCarthy, Margaret R	1,831.21 *
Michaud, Rebecca	807.58 *
Mushorn, Marjorie	1,682.21 *
Myers, Kevin	1,083.23 *
Owner Unknown	327.80
Owner Unknown	284.59
Owner Unknown	160.92
Owner Unknown	299.49
Pinkham, Richard E & Diane C	1,937.47
Ramsdell Sand & Gravel Inc	4,179.45 *
Ramsdell Sand & Gravel Inc	9.12 *
Sanborn, James E	3,130.49 *
Shadallah, Peter J & Alice J & Lori J	3,462.76 *
Stevens, Hazel L	209.56 *
Stevens, Richard D & Catherine A	1,661.35 *
Stevens, Richard D & Catherine A	891.02 *
Stevens, Richard D & Catherine A	1,665.82 *
Stevens, Richard D & Catherine A	1,517.19 *
Turner, James R	391.87 *
Van Etten, Michael A & Stacy A	3,489.58 *
Varieur, Pauline	1,264.42 *
Wile, Michael & Lori	1,738.83 *
Will, Debbie L	2,154.54 *
Wittner, Roger K & Marlene L	3,164.76 *

Total 72,543.70

2008/2009 Unpaid Personal Property Taxes

SoBo Books and Coffee	43.21
T Gray Builders	55.13

Total 98.34

2007/2008 Unpaid Real Estate Taxes

Owner Unknown	293.70
Owner Unknown	254.99
Owner Unknown	144.18
Owner Unknown	268.34

Total 961.21

Tax Collector (continued)

2007/2008 Unpaid Personal Property Taxes

SoBo Books & Coffee	41.39
Total	41.39

2006/2007 Unpaid Real Estate Taxes

Owner Unknown	231.11
Owner Unknown	243.21
Total	474.32

All taxes were outstanding as of June 30, 2010
* Paid in full after June 30, 2010
** Partial Payment made after June 30, 2010
Payments posted through March 30, 2011

2009/2010 Abatements

<u>NAME</u>	<u>MAP/LOT</u>	<u>AMOUNT</u>	<u>REASON</u>
Town of South Berwick	25/5/1	304.00	Exempt
Vine Street Cemetery	22/15	115.52	Exempt
Sunset Meadows LLC	5/31	3,192.00	Incorrect Owner
Total		3,611.52	

Audit

Financial Audit Report
Year Ended
June 30, 2010

Smith and Associates
Certified Public Accountants
Yarmouth, Maine

Smith & Associates, CPAs

A Professional Association

50 Forest Falls Drive, Suite 3 • 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 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, 2010, 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 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 budgetary comparison information is not a required part of the financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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, CPAs
A Professional Association

Yarmouth, Maine
November 9, 2010

**TOWN OF SOUTH BERWICK
SOUTH BERWICK, MAINE
JUNE 30, 2010**

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EXHIBIT I

**TOWN OF SOUTH BERWICK
STATEMENT OF NET ASSETS
JUNE 30, 2010**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash	\$ 2,475,077
Investments	223,716
Accounts Receivable	157,862
Taxes Receivable	3,843
Tax Liens Receivable	306,021
Capital Assets, Net of Accumulated Depreciation	<u>6,089,893</u>
Total Assets	\$ <u>9,256,412</u>
Liabilities	
Accounts Payable	\$ 144,319
Accrued Expenses	327,053
Escrow Accounts	23,654
Bonds Payable:	
Payable Within One Year	168,476
Payable in More Than One Year	<u>906,511</u>
Total Liabilities	\$ <u>1,570,013</u>
Net Assets	
Invested in Capital Assets, Net of Related Debt	\$ 5,014,906
Restricted for:	
Permanent Funds, Non-Expendable	5,500
Special Revenues	87,873
Capital Projects	360,066
Permanent Funds, Expendable	387,842
Unrestricted	<u>1,830,212</u>
Total Net Assets	\$ <u>7,686,399</u>

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

EXHIBIT II

**TOWN OF SOUTH BERWICK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010**

<u>Functions/Programs</u>	<u>Expenses</u>	Net (Expense) Revenue & Changes in Net Assets			
		<u>Program Revenues</u>		<u>Primary Government</u>	
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants Contributions</u>	<u>Governmental Activities</u>
Primary Government					
Governmental Activities					
General Government	\$ 1,669,279	225,987	\$ 0	\$ 0	\$ (1,443,292)
Public Safety	1,556,462	231,705	14,152	0	(1,310,605)
Public Works & Sanitation	1,606,900	667,968	0	76,020	(862,912)
Public Health & Welfare	138,124	25,872	11,572	0	(100,680)
Culture & Recreation	441,323	201,399	5,876	0	(234,048)
Education	6,165,839	0	0	0	(6,165,839)
Fixed Charges	367,165	0	0	0	(367,165)
Interest on Long-Term Debt	62,399	0	0	0	(62,399)
Depreciation - Unallocated	<u>354,999</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(354,999)</u>
Total Primary Government	\$ 12,362,490	\$ 1,352,931	\$ 31,600	\$ 76,020	\$(10,901,939)
General Revenues					
Property Taxes					\$ 10,705,858
Grants & Contributions Not Restricted to Special Programs					631,274
Unrestricted Investment Earnings					<u>18,532</u>
Total General Revenues					\$ 11,355,664
Changes in Net Assets					\$ 453,725
Net Assets – July 1, 2009					<u>7,232,674</u>
Net Assets – June 30, 2010					\$ 7,686,399

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, 2010**

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 2,150,980	\$ 324,097	\$ 2,475,077
Investments	0	223,716	223,716
Taxes Receivable	3,843	0	3,843
Tax Liens Receivable	306,021	0	306,021
Accounts Receivable	157,862	0	157,862
Due From Other Funds	<u>255,779</u>	<u>549,247</u>	<u>805,026</u>
Total Assets	<u>\$ 2,874,485</u>	<u>\$ 1,097,060</u>	<u>\$ 3,971,545</u>
Liabilities & Fund Balance			
Liabilities			
Accounts Payable	\$ 144,319	\$ 0	\$ 144,319
Accrued Expenses	99,383	0	99,383
Deferred Revenues	301,050	0	301,050
Due to Other Funds	<u>549,247</u>	<u>255,779</u>	<u>805,026</u>
Total Liabilities	<u>\$ 1,093,999</u>	<u>\$ 255,779</u>	<u>\$ 1,349,778</u>
Fund Balance			
Reserved, Reported In			
Permanent Funds, Non-Expendable	\$ 0	\$ 5,500	\$ 5,500
Unreserved, Reported in:			
General Fund	1,780,486	0	1,780,486
Special Revenue Funds	0	87,873	87,873
Capital Project Funds	0	360,066	360,066
Permanent Funds, Expendable	<u>0</u>	<u>387,842</u>	<u>387,842</u>
Total Fund Balance	<u>\$ 1,780,486</u>	<u>\$ 841,281</u>	<u>\$ 2,621,767</u>
Total Liabilities & Fund Balance	<u>\$ 2,874,485</u>	<u>\$ 1,097,060</u>	<u>\$ 3,971,545</u>

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

EXHIBIT IV

**TOWN OF SOUTH BERWICK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET ASSETS
JUNE 30, 2010**

Total Fund Balance – Total Governmental Funds \$ 2,621,767

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. 6,089,893

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. (11,772)

Property tax revenues are reported in the governmental funds balance sheet under NCGA interpretation-3, *revenue recognition-property taxes* and intergovernmental revenues were deferred. 301,050

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	\$ 168,476	
Due in More Than One Year	906,511	
Accrued Compensated Absence Pay	<u>239,552</u>	<u>(1,314,539)</u>

Net Assets of Governmental Activities \$ 7,686,399

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

EXHIBIT V

**TOWN OF SOUTH BERWICK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010**

	General <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues			
Taxes	\$ 10,702,828	\$ 0	\$ 10,702,828
Intergovernmental	786,530	18,629	805,159
Licenses, Permits & Fees	64,339	0	64,339
Charges for Services	544,204	682,686	1,226,890
Investment Income	13,656	4,876	18,532
Miscellaneous	<u>52,020</u>	<u>9,682</u>	<u>61,702</u>
Total Revenues	<u>\$ 12,163,577</u>	<u>\$ 715,873</u>	<u>\$ 12,879,450</u>
Expenditures			
Current			
General Government	\$ 1,667,566	\$ 25,732	\$ 1,693,298
Public Safety	1,611,413	145,919	1,757,332
Public Works & Sanitation	991,916	733,544	1,725,460
Public Health & Welfare	84,626	54,031	138,657
Culture & Recreation	172,945	267,704	440,649
Education	6,165,839	0	6,165,839
Debt Service	213,352	0	213,352
Fixed Charges	367,165	0	367,165
Capital Outlay	<u>5,250</u>	<u>0</u>	<u>5,250</u>
Total Expenditures	<u>\$ 11,280,072</u>	<u>\$ 1,226,930</u>	<u>\$ 12,507,002</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 883,505	\$ (511,057)	\$ 372,448
Other Financing Sources (Uses)			
Transfers In (Out)	<u>(411,200)</u>	<u>411,200</u>	<u>0</u>
Net Change in Fund Balance	\$ 472,305	\$ (99,857)	\$ 372,448
Fund Balance – July 1, 2009	<u>1,308,181</u>	<u>941,138</u>	<u>2,249,319</u>
Fund Balance – June 30, 2010	<u>\$ 1,780,486</u>	<u>\$ 841,281</u>	<u>\$ 2,621,767</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, 2010**

Net Change In Fund Balance – Total Governmental Funds \$ 372,448

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. 337,490

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. (354,999)

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. 160,698

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. (63,235)

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. 1,323

Change In Net Assets of Governmental Activities \$ 453,725

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

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, 2010**

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, 2010**

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).

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 & Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures & 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 \$239,552 at June 30, 2010.

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
- 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. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

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).

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

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, 2010, cash and cash equivalents were entirely secured. At June 30, 2010 investments comprised of the following:

<u>Investments</u>	<u>Market</u> <u>Value</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
Stocks	\$ 220,766	\$ 0	\$ 220,766	\$ 0
Bonds	<u>2,950</u>	<u>0</u>	<u>2,950</u>	<u>0</u>
Total	<u>\$ 223,716</u>	<u>\$ 0</u>	<u>\$ 223,716</u>	<u>\$ 0</u>

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of South Berwick's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2009 upon which the levy for the year ended June 30, 2010, was based amounted to \$644,915,661. This assessed value was 87.3% of the 2009 State valuation of \$739,150,000.

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 \$388,074 for the year ended June 30, 2010.

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.

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 3 – PROPERTY TAXES (CONTINUED)

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 2009-2010 levy:

Assessed Value	\$ 644,915,661
Less: Homestead Exemption	<u>(10,354,500)</u>
Net Assessed Value	\$ 634,561,161
Tax Rate (Per \$1,000)	<u>15.20</u>
Commitment	\$ 9,645,330
Supplemental Taxes Assessed	<u>4,767</u>
	\$ 9,650,097
Less: Abatements	(3,612)
Collections	(9,441,733)
Transferred to Lien	<u>(203,557)</u>
	\$ <u>1,195</u>
Receivable at Year End	<u>97.8%</u>
Collection Rate	

Property taxes were due on September 30, 2009, and March 31, 2010, with interest charged at a rate of 9% on delinquent accounts.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010, was as follows:

	Beginning Balance <u>7/01/09</u>	Additions/ Completions	Ending Retirements/ Adjustments	Balance <u>6/30/10</u>
Governmental Activities				
Capital Assets not being Depreciated:				
Land	\$ 1,530,686	\$ 20,000	\$ 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>\$ 1,535,686</u>	<u>\$ 20,000</u>	<u>\$ 0</u>	<u>\$ 1,555,686</u>
Capital Assets, Being Depreciated:				
Buildings & Improvements	\$ 3,926,895	\$ 0	\$ 0	\$ 3,926,895
Land Improvements	148,026	0	0	148,026
Vehicles	2,181,131	189,292	179,365	2,191,058
Furniture, Fixtures & Equipment	<u>1,427,002</u>	<u>128,198</u>	<u>0</u>	<u>1,555,200</u>
Total Capital Assets, Being Depreciated	<u>\$ 7,683,054</u>	<u>\$ 317,490</u>	<u>\$ 179,365</u>	<u>\$ 7,821,179</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Less Accumulated Depreciation for:				
Buildings & Improvements	\$ 1,134,068	\$ 107,325	\$ 0	\$ 1,241,393
Land Improvements	78,839	5,921	0	84,760
Vehicles	1,144,105	137,664	179,365	1,102,404
Furniture, Fixtures & Equipment	<u>754,326</u>	<u>104,089</u>	<u>0</u>	<u>858,415</u>
Total Accumulated Depreciation	<u>\$ 3,111,338</u>	<u>\$ 354,999</u>	<u>\$ 179,365</u>	<u>\$ 3,286,972</u>
 Total Capital Assets, being depreciated, Net	 <u>\$ 4,576,716</u>	 <u>\$ (37,509)</u>	 <u>\$ 0</u>	 <u>\$ 4,539,207</u>
 Governmental Activities Capital Assets, Net	 <u>\$ 6,107,402</u>	 <u>\$ (17,509)</u>	 <u>\$ 0</u>	 <u>\$ 6,089,893</u>

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2010, notes and bonds payable consisted of the following individual issues.

Maine Municipal Bond Bank	<u>Governmental Activities</u>
Library Bond of 2008C, Interest Rates 2.075% to 5.575%, Annual Principal Payments of \$31,579, Maturity in 2028.	\$568,422
Capital Improvement Bond of 1995B, Interest Rates 5.508% to 6.208%, Annual Principal Payments of \$70,000, Maturity in 2015.	420,000
 Fleet Bank	
Capital Improvement Bond of 1990, Interest Rates 7.05% to 7.35%, Annual Payments of \$50,000 - \$56,000, Maturity in 2010.	50,000
 Kennebunk Savings Bank	
Promissory Note of 2007, Interest Rate of 4.5%, Annual Principal Payments of \$17,500, Maturity in 2011.	<u>36,565</u>
 Total	 <u>\$1,074,987</u>

Transactions for the year ended June 30, 2010 are summarized as follows:

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

	<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>
Governmental Activities					
General Obligation Bonds & Notes	\$1,243,660	\$ 0	\$ 168,673	\$1,074,987	\$ 168,476
Compensated Absences	<u>231,577</u>	<u>7,975</u>	<u>0</u>	<u>239,552</u>	<u>0</u>
Total Governmental Activities	<u>\$1,475,237</u>	<u>\$ 7,975</u>	<u>\$ 168,673</u>	<u>\$1,314,539</u>	<u>\$ 168,476</u>

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2010, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010/11	\$ 169,476	\$ 53,387	\$ 222,863
2011/12	120,246	45,062	165,308
2012/13	101,579	38,718	140,297
2013/14	101,579	33,718	135,297
2014/15	101,579	28,194	129,773
2015/20	227,895	86,425	314,320
2020/25	157,895	48,415	206,310
2025/30	<u>94,738</u>	<u>7,923</u>	<u>102,661</u>
Total	<u>\$ 1,074,987</u>	<u>\$ 341,842</u>	<u>\$ 1,416,829</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, 2010, the amount of outstanding long-term debt was equal to 0.17% of property valuation for the year then ended.

NOTE 6 – FUND BALANCE OTHER GOVERNMENTAL FUNDS

Appropriations for continuing projects not fully expended at the fiscal year end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year. At June 30, 2010, they are comprised of the following:

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 6 – FUND BALANCE OTHER GOVERNMENTAL FUNDS (CONTINUED)

Other Governmental Funds

Special Revenue Funds

Health Reimbursement	\$	32,589	
Recreation		25,310	
Tax Incremental Financing		23,907	
Powderhouse Ski Hill		16,773	
Benches		13,414	
Senior Center		7,661	
Library		4,362	
Strawberry Festival Race		3,683	
Congregate Meals		3,311	
Gateway Grant		2,805	
Kitchen Fund		1,932	
Plastic Bags		998	
Homeland Security-Generator		84	
Vaughan Fund		44	
Coastal Management-Salmon Falls		7	
Community Garden		(81)	
Drinking Grant		(1,903)	
Choose to be Healthy Grant		(2,000)	
Repair/Maintenance Facility		(45,023)	
		<u> </u>	<u>\$ 87,873</u>

Capital Project Funds

Roads	\$	110,031	
Recreation Fields/Facilities		66,107	
Fire Equipment		52,674	
Municipal Reserve		43,286	
Public Safety Equipment		37,659	
Highway Equipment		17,761	
Sidewalks		14,295	
Boat Ramp		7,298	
Library Building Reserve		3,730	
Professional Services		3,623	
Recycling		3,602	
		<u> </u>	<u>\$ 360,066</u>

	Non-		
	Expendable	Expendable	Total
Permanent Funds			
Elizabeth Vaughan Fund	\$ 0	\$ 341,041	\$ 341,041
Florence Wentworth Trust	2,500	31,218	33,718
Library Trust Funds	3,000	6,318	9,318
Charitable Contributions	0	9,265	9,265
Total	<u>\$ 5,500</u>	<u>\$ 387,842</u>	<u>\$ 393,342</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

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 7.9% per month less a pooled UAL credit of 5.1% plus a monthly IUUAL payment of \$669 for the fiscal year ended June 30, 2010. The Town's contribution rate for the Special (#1C) plan is based upon an actuarial valuation and has been established at 16.8% per month less a pooled UAL credit if 10.3% plus a monthly IUUAL payment of \$992 for the fiscal year ended June 30, 2010.

Total wages paid for the year ended June 30, 2010 were \$2,130,901; total eligible pension plan wages were \$1,303,310 for the year ended June 30, 2010. Total pension expense for the Town was:

<u>Year</u>	<u>Contributions</u>
2010	\$ 35,844
2009	\$ 32,459
2008	\$ 31,929

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, 2010**

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>
2010	\$ 56,592
2009	\$ 49,467
2008	\$ 63,872

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2010, consisted of the following:

Due To	
General Fund	\$ 255,779
Non Major Governmental Funds:	
Special Revenue Funds	136,880
Capital Project Funds	360,066
Permanent Funds	<u>52,301</u>
Total	<u>\$ 805,026</u>
 Due From	
General Fund	\$ 549,247
Non Major Governmental Funds:	
Special Revenue Funds	85,957
Capital Project Funds	126,990
Permanent Funds	<u>42,832</u>
Total	<u>\$ 805,026</u>

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

Interfund transfers for the year ended June 30, 2010, consisted of the following:

Transfer To	
Non Major Governmental Funds:	
Special Revenue Funds	\$ 25,000
Capital Project Funds	<u>386,200</u>
Total	<u>\$ 411,200</u>
Transfer From	
General Fund	<u>\$ 411,200</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, 2010, the Town's share was 52.42% (or \$419,362) of the District's outstanding local debt of \$800,003.

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2010, the Town's share was 2.29% (or \$322,471) of the County's outstanding debt of \$14,027,895.

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, 2010**

NOTE 11 – FUND BALANCE APPROPRIATIONS (CONTINUED)

These appropriations were for the following purposes:

Per Town Meeting		
Police Department	\$ 17,000	
Dispatch	11,000	
Administration	<u>20,000</u>	\$ 48,000
Per Council Meeting		
Fire Department	\$ 6,000	
Administration	8,000	
Social Services	9,900	
Recreation	<u>500</u>	<u>\$ 24,400</u>
Total		<u>\$ 72,400</u>

NOTE 12 – COMMITMENTS AND CONTINGENCIES

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

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

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010**

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

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 term of the lease began on July 1, 2006, and will terminate on June 30, 2011, with annual rent payable in two installments of \$15,000 on July 1 and January 1 of each rental year. The lease may be extended for a term of five years and may be terminated by the Town during the lease term by providing written notice to the landlord one hundred and eighty days prior to vacating the premises. 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.

At a referendum vote in November 2010, bond funding for a new library in the amount of 1.5 million was approved, with a term not to exceed 25 years and a rate not to exceed 4%. These funds, coupled with bonding approved at the June 2010 Town meeting and a Brownfield's grant, are to be used for renovations or additions to the Young Street property.

The Town has designated a TIF (Tax Increment Financing) District on Pumpkin 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. In addition, the Town will be creating a Downtown TIF under similar guidelines.

EXHIBIT VII

**TOWN OF SOUTH BERWICK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 10,676,030	\$ 10,676,030	\$ 10,702,828	\$ 26,798
Intergovernmental	802,307	802,307	786,530	(15,777)
Licenses, Permits & Fees	57,555	57,555	64,339	6,784
Charges for Services	425,462	425,462	544,204	118,742
Investment Income	40,000	40,000	13,656	(26,344)
Other	<u>47,000</u>	<u>47,000</u>	<u>52,020</u>	<u>5,020</u>
Total Revenues	\$ 12,048,354	\$ 12,048,354	\$ 12,163,577	\$ 115,223
Expenditures				
Current				
General Government	\$ 1,626,682	\$ 1,654,682	\$ 1,667,566	\$ (12,884)
Public Safety	1,564,610	1,598,610	1,611,413	(12,803)
Public Works & Sanitation	1,023,265	1,023,265	991,916	31,349
Public Health & Welfare	64,256	74,156	84,626	(10,470)
Culture & Recreation	174,871	175,371	172,945	2,426
Education	6,165,839	6,165,839	6,165,839	0
Debt Service	213,353	213,353	213,352	1
Fixed Charges	751,628	751,628	367,165	384,463
Capital Outlay	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>0</u>
Total Expenditures	\$ 11,589,754	\$ 11,662,154	\$ 11,280,072	\$ 382,082
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ 458,600	\$ 386,200	\$ 883,505	\$ 497,305
Other Financing Sources (Uses)				
Transfers Out	<u>(411,200)</u>	<u>(411,200)</u>	<u>(411,200)</u>	<u>0</u>
Net Change in Fund Balance	\$ 47,400	\$ (25,000)	\$ 472,305	\$ 497,305
Fund Balance – July 1, 2009	<u>1,308,181</u>	<u>1,308,181</u>	<u>1,308,181</u>	<u>0</u>
Fund Balance – June 30, 2010	<u>\$ 1,355,581</u>	<u>\$ 1,283,181</u>	<u>\$ 1,780,486</u>	<u>\$ 497,305</u>

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

Smith & Associates, CPAs
A Professional Association

Yarmouth, Maine 04096

Municipal Budget Overview

Fiscal Year 2012

- REVENUE

Projected Revenues for Fiscal Year 2012 are down 6.45%. There are several variances over the Fiscal Year 2011 projections but the two significant differences are as follows:

There is no transfer from the undesignated fund in this budget.
Last year Town Meeting approved a \$146,000 transfer to revenue.

There is no State Revenue Sharing Residual.
This accounts for a revenue loss of \$66,650.

Revenue losses represent an additional 0.33 on the tax rate.

- EXPENDITURES

Proposed expenditures for Fiscal Year 2012 increase by 10.26%. The significant increases are outlined below.

Library Construction Bond

This budget sees the first payment of an 15 year bond approved by the voters during a referendum in November of 2010. The first year payment is \$167,834, this amount represents the most significant increase to this budget at 0.26 on the tax rate.

Highway

The highway budget increases \$71,786. The majority of this increase is found with an increased budget for repairs, winter contracts, fuel and salt. The amounts budgeted more accurately reflect realistic cost expectations for repairs. Fuel and salt prices fluctuate rapidly. We have done our best to estimate conservatively with the information we had available in March. This increase represents 0.11 on the tax rate.

Transfer Station

The Town's contract with Maine Energy Recovery Corporation (MERC) has been static for several years. In 2010 the rate per ton for trash disposal increased by \$14.46/ton. Our anticipated increase in disposal costs makes up the primary increase to this budget. The increase of \$29,505 represents 0.05 on the tax rate.

- MUNICIPAL TAX RATE

The projected Municipal Tax Rate is \$5.73 (excludes County and SAD).
The total projected increase to the municipal tax rate is 0.70.

Warrant

Fiscal Year 2012
Town Warrant

Town Meeting
Tuesday June 7, 2011
6:00 PM

Richard P. Gagnon Auditorium Hall
Town Hall

TOWN OF SOUTH BERWICK
WARRANT
2011/2012

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 7th day of June 2011, 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, 2011 and one-half due on March 31, 2012.

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 what sum the Town will vote to raise and appropriate for Police Services.

pages	Police Department	\$ 778,684
W-19	Animal Control	9,865
to	Dispatch Center	337,372
W-20	Total	\$1,125,921

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$1,125,921
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ARTICLE 9. To see what sum the Town will vote to raise and appropriate for Emergency Services.

pages	Fire Department	\$ 174,305
W-17	Emergency Management Services	5,905
to	Emergency/Rescue Services	84,000
W-18	Water Assessment/Fire Protection	299,735
	Total	\$ 563,945

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 563,945
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ARTICLE 10. To see what sum the Town will vote to raise and appropriate for Public Works Department.

pages	Town Hall	\$ 77,852
W-15	Community Center	76,261
to	Highway	708,920
W-16	Public Facilities	34,550
and	Town Garage	14,650
W-21	Transfer Station	296,954
through	Solid Waste Transportation	80,550
W-24	Total	\$ 1,289,737

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,289,737
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ARTICLE 11. To see what sum the Town will vote to appropriate from Department of Transportation Highway Block Grant funds and raise and appropriate from general taxation and other revenue sources for Capital Improvements – Roads.

page	Roads	\$ 250,000
W-29	Total	\$ 250,000

TOWN COUNCIL RECOMMENDS:

Appropriate from DOT Highway Block Grant and	\$ 74,436
Raise and appropriate from general taxation and other revenue sources	\$ 175,564

ARTICLE 12. To see what sum the Town will vote to raise and appropriate for General Government.

pages	Town Council	\$ 3,300
W-11	Town Manager	151,047
through	Control/Collection	197,471
W-13	Computer	38,470
and	Administration	161,493
W-16	Tax Assessment	97,941
and	Employee Benefits	758,175
W-21	Street Lights	43,000
and	Compensated Absence Reserve	30,000
W-29	Total	\$ 1,480,897

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,480,897
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ARTICLE 13. To see what sum the Town will vote to appropriate from Bond Refund and raise and appropriate from general taxation and other revenue sources for Debt Service.

page	Community Center Debt	\$ 89,556
W-27	Young Street Debt	56,180
and	2010 CIP Debt	45,588
W-28	Library Construction Debt	167,834
	Total	\$ 359,158

TOWN COUNCIL RECOMMENDS:

Appropriate from Bond Refund and Raise and appropriate from general taxation and other revenue sources	\$ 8,100 \$ 351,058
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ARTICLE 14. To see what sum the Town will vote to raise and appropriate for the Records Department.

page	Town Clerk	\$ 65,316
W-11	Total	\$ 65,316

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 65,316
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ARTICLE 15. To see what sum the Town will vote to raise and appropriate for Code Enforcement and Health Departments.

page	Code Enforcement	\$ 65,632
W-14	Planning	44,783
to	Historic District Commission	250
W-15	Zoning Board of Appeals	160
	Total	\$ 110,825

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 110,825
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ARTICLE 16. To see what sum the Town will vote to raise and appropriate for Public Welfare Department.

page	Social Services	\$ 78,071
W-26	Social/Civic Contributions	3,795
	Total	\$ 81,866

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$ 81,866

ARTICLE 17. To see what sum the Town will vote to raise and appropriate for Recreation/Parks and Conservation Departments.

page	Recreation	\$ 65,647
W-24	Conservation Commission	5,100
to	Total	\$ 70,747
W-25		

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$ 70,747

ARTICLE 18. To see what sum the Town will vote to raise and appropriate for the Library.

page	Library	\$ 119,620
W-25	Total	\$ 119,620

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$ 119,620

ARTICLE 19. To see what sums the Town will vote to raise and appropriate for Capital Improvements - Reserves.

page	Highway Equipment	\$ 100,000
W-29	Office Equipment	16,000
and	Fire Equipment	22,000
W-30	Transfer Station	10,000
	Municipal Facilities	12,000
	Total	\$ 160,000

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$ 160,000

ARTICLE 20. To see what sum the Town will vote to appropriate from the Wentworth Fund for Capital Improvements – Fire Equipment Reserve.

page	Fire Equipment	\$ 16,000
W-29	Total	\$ 16,000
and		
W-30		

TOWN COUNCIL RECOMMENDS:
Appropriate from Wentworth Fund \$ 16,000

ARTICLE 21. To see what sum the Town will vote to apply from Excise Taxes, Non-Tax General Fund Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2011/2012 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

pages	Excise Taxes	\$ 1,000,000
W- 7	Non-Tax General Fund Revenues	662,042
to	State Revenue Sharing	375,000
W-8	Homestead Exemption Reimbursement	125,000
	BETE Reimbursement	12,000
	Total	\$ 2,174,042

TOWN COUNCIL RECOMMENDS: Adoption

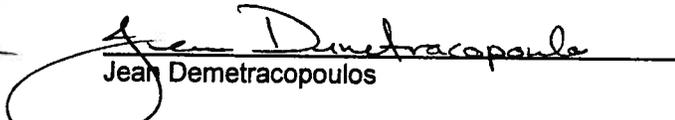
ARTICLE 22. To see if the Town will vote to increase the property tax levy limit of \$ 3,000,599 established for the Town of South Berwick by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

TOWN COUNCIL RECOMMENDS: Adoption

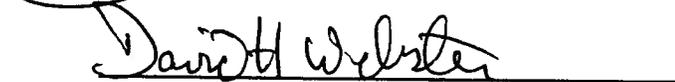
ARTICLE 23. To see if the Town will vote to adjourn the Town Meeting.

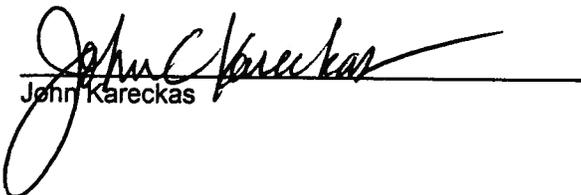
Given under our hands in the Town of South Berwick, this 26th day of April 2011 A.D.


David Burke


Jean Demetracopoulos


Gerald W. MacPherson Sr.


David H. Webster


John Kareckas

Projected Revenues
Fiscal Year 2012

ACCT #	ACCOUNT NAME	PROJECTED 2010		COLLECTED 2010		PROJECTED 2011		COLLECTED YTD 4/30/11		PROJECTED 2012	
		PROJ	ACTUAL	ACTUAL	PROJ	ACTUAL	PROJ	ACTUAL	PROJ	ACTUAL	
R0002	VEHICLE EXCISE TAX	995,000	995,000	1,019,233	995,000	995,000	812,291	995,000	812,291	995,000	
R0003	BOAT EXCISE TAX	4,700	4,700	5,729	4,900	4,900	2,372	5,000	2,372	5,000	
R0009	INTEREST ON TAXES	25,000	25,000	33,213	25,000	25,000	25,391	32,000	25,391	32,000	
R1120	TOWN CLERK LICENSES	7,000	7,000	6,507	7,000	7,000	6,562	7,000	6,562	7,000	
R1130	SPECIAL AMUSEMENT PERMITS	105	105	105	105	105	0	105	0	105	
R1160	BUILDING PERMITS	25,000	25,000	30,655	25,000	25,000	21,914	25,000	21,914	25,000	
R1161	PLUMBING PERMITS	2,500	2,500	2,504	2,500	2,500	2,402	3,000	2,402	3,000	
R1170	PLANNING REVIEW FEES	1,500	1,500	1,300	1,500	1,500	370	1,000	370	1,000	
R1171	SUBDIVISION FEES	0	0	0	0	0	2,100	0	2,100	0	
R1175	ZBA VARIANCE FEE	0	0	420	0	0	70	0	70	0	
R1180	ROAD OPENING PERMITS	0	0	0	0	0	0	0	0	0	
R1185	SPECIAL USE PERMITS	600	600	525	600	600	560	525	560	525	
R1190	ROAD SIGNS	0	0	300	0	0	183	0	183	0	
R1195	INSPECTION FEES	0	0	0	0	0	0	0	0	0	
R1230	WEAPONS PERMITS	150	150	410	200	200	175	250	175	250	
R1240	ALARM PERMIT	0	0	20	0	0	0	0	0	0	
R1340	SOLID WASTE LICENSE	500	500	1,050	300	300	750	500	750	500	
R1350	JUNK YARD PERMITS	200	200	0	200	200	0	0	0	0	
R1500	ORDINANCE FINES	0	0	50	0	0	700	0	700	0	
R1525	RESTITUTIONS	0	0	519	0	0	0	0	0	0	
R1530	FRANCHISE FEES	30,000	30,000	34,330	33,000	33,000	19,042	35,000	19,042	35,000	
R1750	BOOK FINES	1,500	1,500	1,894	1,700	1,700	1,400	1,700	1,400	1,700	
R2309	HWY BLOCK RESIDUAL	1,585	1,585	1,584	0	0	0	0	0	0	
R2310	STATE HIGHWAY BLOCK GRANT	74,600	74,600	74,436	74,400	74,400	55,827	74,436	55,827	74,436	
R2410	STATE PARK FEE SHARE	250	250	294	250	250	306	250	306	250	
R2450	SNOWMOBILE REIMBURSEMENT	1,000	1,000	1,106	1,000	1,000	914	1,000	914	1,000	
R2480	VETERANS REIMBURSE	2,500	2,500	5,231	3,500	3,500	0	4,000	0	4,000	
R2500	HOMESTEAD REIMBURSE	115,000	115,000	157,388	135,000	135,000	96,495	125,000	96,495	125,000	
R2505	BETE REIMBURSEMENT	0	0	9,241	7,000	7,000	15,186	12,000	15,186	12,000	
R2510	GEN'L ASSIS.REIMBURSE	6,500	6,500	11,572	6,500	6,500	4,546	10,000	4,546	10,000	
R2669	STATE REV RESIDUAL	66,265	66,265	66,265	66,650	66,650	66,650	0	66,650	0	
R2670	STATE REV. SHARING	475,000	475,000	452,233	375,000	375,000	406,675	375,000	406,675	375,000	

Projected Revenues
Fiscal Year 2012

ACCT #	ACCOUNT NAME	PROJECTED 2010		COLLECTED 2010		PROJECTED 2011		COLLECTED YTD 4/30/11		PROJECTED 2012	
		PROJECTED	COLLECTED	PROJECTED	COLLECTED	PROJECTED	COLLECTED	PROJECTED	COLLECTED	PROJECTED	COLLECTED
R2671	TREE GROWTH REIMBURSE	8,000	7,181	8,000	7,181	8,000	8,000	0	0	7,000	7,000
R3120	VEHICLE REGISTRATIONS	20,000	20,143	20,000	20,143	20,000	20,000	15,867	15,867	20,000	20,000
R3230	ACCIDENT REPORTS	700	735	700	735	700	700	565	565	700	700
R3231	POLICE DETAIL	30,000	36,207	30,000	36,207	31,000	31,000	2,514	2,514	34,000	34,000
R3232	COURT/WITNESS FEES	750	739	750	739	750	750	461	461	750	750
R3233	DOG CONTROL	2,500	1,884	2,500	1,884	2,500	2,500	1,970	1,970	1,500	1,500
R3240	DISPATCH SERVICES	155,412	155,412	155,412	155,412	170,940	170,940	142,450	142,450	175,212	175,212
R3315	MERC TRANSPORTATION	31,000	29,920	31,000	29,920	31,000	31,000	25,203	25,203	31,000	31,000
R3320	MERC PRIVATE HAULERS	600	529	600	529	600	600	403	403	550	550
R3330	ASSESSING SERVICES	37,000	41,249	37,000	41,249	40,000	40,000	30,767	30,767	41,000	41,000
R4120	TAX LIEN COSTS	6,000	5,557	6,000	5,557	6,200	6,200	4,821	4,821	6,000	6,000
R4220	PARKING PERMITS	0	350	0	350	150	150	250	250	0	0
R4230	PARKING TICKETS	2,000	1,795	2,000	1,795	1,500	1,500	2,640	2,640	1,800	1,800
R5010	ROOM RENTAL	9,000	11,276	9,000	11,276	9,500	9,500	8,219	8,219	9,500	9,500
R6000	UNDESIGNATED FUND TRANSFER	0	0	0	0	146,000	146,000	146,000	146,000	0	0
R6050	WENTWORTH FUND TRANSFER	0	0	0	0	0	0	0	0	16,000	16,000
R6330	RECYCLING SALES	65,000	48,854	65,000	48,854	35,000	35,000	47,765	47,765	45,000	45,000
R6332	DISPOSAL FEES	35,000	32,495	35,000	32,495	32,000	32,000	24,295	24,295	32,000	32,000
R6340	PAY PER BAG DISPOSAL	60,000	118,036	60,000	118,036	110,000	110,000	100,970	100,970	118,000	118,000
R6350	TOWN FOREST HARVEST	0	77,480	0	77,480	0	0	2,236	2,236	0	0
R7000	INVESTMENT INTEREST	40,000	13,656	40,000	13,656	15,000	15,000	10,246	10,246	15,000	15,000
R7230	GAS TAX REIMBURSE	2,500	397	2,500	397	0	0	0	0	0	0
R7500	FEMA REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0
R7550	BOND REFUND	0	0	0	0	0	0	0	0	8,100	8,100
R9120	ADMIN - MISC.	2,000	1,758	2,000	1,758	2,000	2,000	1,310	1,310	1,700	1,700
R9130	PROPERTY SALE	7,500	664	7,500	664	0	0	327	327	0	0
R9160	ORDINANCE SALES	0	50	0	50	0	0	10	10	0	0
R9510	GEN'L ASSIST. - MISC	0	0	0	0	0	0	327	327	0	0
R9999	MISC	0	0	0	0	0	0	0	0	0	0
	TOTALS	2,351,417	2,524,479	2,351,417	2,524,479	2,429,145	2,429,145	2,112,497	2,112,497	2,272,578	2,272,578
	% Change										-6.45%

Expenditure Overview by Account
Fiscal Year 2012

#	Appropriations by Department	Expended		Appropriated		Exp. Thru		Dept. Req.		Man. Req.		TC Req.	
		F/Y 09	F/Y 10	F/Y 11	4/30/11	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12
4110	Town Council	2,875	2,628	3,000	2,147	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
4115	Town Manager	103,586	148,835	150,880	94,380	153,377	153,377	153,377	153,377	153,377	153,377	151,047	151,047
4118	Town Clerk	58,235	61,249	62,743	49,717	67,200	67,200	67,200	67,200	67,200	67,200	65,316	65,316
4120	Control/Collection	180,226	184,373	186,456	147,311	203,057	203,057	203,057	203,057	203,057	203,057	197,471	197,471
4125	Computer	34,871	34,705	38,409	26,042	38,470	38,470	38,470	38,470	38,470	38,470	38,470	38,470
4130	Administration	165,190	181,846	156,230	134,067	161,493	161,493	161,493	161,493	161,493	161,493	161,493	161,493
4150	Tax Assessment	90,800	93,347	96,196	75,464	100,991	100,991	100,991	100,991	100,991	100,991	97,941	97,941
4160	Code Enforcement	60,904	62,570	62,483	51,625	67,713	67,713	67,713	67,713	67,713	67,713	65,632	65,632
4170	Planning	91,461	80,683	48,477	14,885	45,511	45,511	45,511	45,511	45,511	45,511	44,783	44,783
4171	Economic Development Cmte.	391	0	0	0	0	0	0	0	0	0	0	0
4172	Historic District Commission	250	97	250	0	250	250	250	250	250	250	250	250
4175	Zoning Board of Appeals	124	-5	160	0	160	160	160	160	160	160	160	160
4180	Town Hall	69,327	69,060	73,449	55,732	77,989	77,989	77,989	77,989	77,989	77,989	77,852	77,852
4185	Community Center	61,087	67,008	69,047	53,476	76,945	76,945	76,945	76,945	76,945	76,945	76,261	76,261
4190	Employee Benefits	678,919	648,209	735,695	593,249	773,025	773,025	773,025	773,025	773,025	773,025	758,175	758,175
4220	Fire Department	173,035	168,610	169,707	139,299	175,871	175,871	175,871	175,871	175,871	175,871	174,305	174,305
4227	Emergency Management Svs.	5,040	5,211	5,513	3,764	9,000	9,000	9,000	9,000	9,000	9,000	5,905	5,905
4228	Emergency/Rescue Services	80,000	80,000	86,972	72,477	84,271	84,271	84,271	84,271	84,271	84,271	84,000	84,000
4229	Water Assessment/Fire Prot.	299,734	299,734	299,735	224,801	299,735	299,735	299,735	299,735	299,735	299,735	299,735	299,735
4230	Police Department	693,433	719,085	744,150	614,671	820,011	820,011	820,011	820,011	820,011	820,011	778,684	778,684
4231	Animal Control	12,013	7,715	9,748	5,082	10,068	10,068	10,068	10,068	10,068	10,068	9,865	9,865
4240	Dispatch Center	269,379	288,665	321,289	233,673	337,494	337,494	337,494	337,494	337,494	337,494	337,372	337,372
4250	Street Lights	41,753	42,361	43,000	32,363	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
4310	Highway Department	688,933	634,148	637,134	634,724	714,033	714,033	714,033	714,033	714,033	714,033	708,920	708,920
4315	Public Facilities	35,576	23,083	30,550	22,217	34,550	34,550	34,550	34,550	34,550	34,550	34,550	34,550
4325	Town Garage	12,602	12,059	13,490	9,783	14,650	14,650	14,650	14,650	14,650	14,650	14,650	14,650
4330	Transfer Station	290,327	248,034	267,450	207,437	301,589	301,589	301,589	301,589	301,589	301,589	296,954	296,954
4335	Solid Waste Transportation	73,618	72,983	74,727	58,835	82,316	82,316	82,316	82,316	82,316	82,316	80,550	80,550
4410	Recreation Department	67,417	64,656	64,388	54,011	67,474	67,474	67,474	67,474	67,474	67,474	65,647	65,647
4450	Conservation Commission	4,849	4,849	4,850	4,424	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100
4470	Library	105,634	106,629	111,320	91,283	121,897	121,897	121,897	121,897	121,897	121,897	119,620	119,620

Expenditure Overview by Account
Fiscal Year 2012

#	Appropriations by Department	Expended		Appropriated		Exp. Thru		Dept. Req.		Man. Req.		TC Req.	
		F/Y 09	F/Y 10	F/Y 11	4/30/11	F/Y 12							
4510	Social Services	73,928	79,657	69,913	62,912	78,349	78,349	78,349	78,349	78,349	78,349	78,071	78,071
4530	Social/Civic Service Contrib.	4,450	4,285	3,885	2,225	12,795	12,795	12,795	12,795	12,795	12,795	3,795	3,795
4720	Town Hall Debt/Matured 2004			-	-	-	-	-	-	-	-	-	-
4727	1988 CIP Debt												
4728	1989 CIP Debt	10,370	-	-	-	-	-	-	-	-	-	-	-
4730	1991 CIP Debt	59,650	56,000	52,338	51,838	-	-	-	-	-	-	-	-
4733	Community Center Debt	102,452	98,246	93,901	93,900	89,556	89,556	89,556	89,556	89,556	89,556	89,556	89,556
4734	Young Street Property Debt	-	59,105	57,585	57,585	56,180	56,180	56,180	56,180	56,180	56,180	56,180	56,180
4735	2010 CIP	-	-	13,500	9,826	45,588	45,588	45,588	45,588	45,588	45,588	45,588	45,588
4736	Library	-	-	-	-	167,834	167,834	167,834	167,834	167,834	167,834	167,834	167,834
4850	Contingency Funding	20,000	10,000	20,000	18,591	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
4855	Capital Improvements	330,000	388,250	285,500	268,326	900,000	900,000	900,000	900,000	900,000	900,000	426,000	426,000
	Municipal Total	5,052,439	5,107,970	5,164,120	4,272,139	6,270,842	6,270,842	6,270,842	6,270,842	6,270,842	6,270,842	5,694,032	5,694,032
4610	SAD 35	6,034,213	6,165,839	6,080,974	5,067,478								
4620	York County	348,606	353,553	366,719	366,719								
4650	Overlay	6,324	32,381	-	146,000								
	Grand Total	11,441,582	11,659,743	11,611,813	9,852,336	6,270,842	6,270,842	6,270,842	6,270,842	6,270,842	6,270,842	5,694,032	5,694,032
	LD1 Calculation as approved for 2012												
	Appropriations		5,694,032										
	Less Revenues		2,272,578										
	Net Municipal Funding		3,421,454										
	2012 LD1 Limit		3,000,599										
	Balance over or (under) 2012 LD1 Tax Cap		420,855										
	2012 Expenditures increase:		10.26%										
	2012 Revenues decrease:		-6.45%										

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4110	TOWN COUNCIL								
1010	SALARY	1,000	933	1,000	755	1,000	1,000	1,000	0
2240	ADVERTISING	739	614	750	559	750	750	750	0
2410	TRAVEL ALLOWANCE	40	230	250	0	250	250	250	0
2450	COMMUNITY EXPENSES	1,024	582	700	787	1,000	1,000	1,000	300
2460	TRAINING	72	269	300	45	300	300	300	0
	GRAND TOTAL	2,875	2,628	3,000	2,147	3,300	3,300	3,300	300
	% Change					10.0%	10.0%	10.0%	10.0%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4115	TOWN MANAGER								
1000	SALARY-CONTRACT	0	87,460	88,952	30,456	88,346	88,346	88,000	-952
1010	SALARY	94,294	57,357	57,138	57,921	60,266	60,266	58,282	1,144
1040	WAGES:PART TIME	5,680	0	0	0	0	0	0	0
2240	ADVERTISING	0	0	0	3,700	0	0	0	0
2410	TRAVEL ALLOWANCE	2,312	1,176	1,500	799	1,500	1,500	1,500	0
2450	EMPLOYEE EXPENSES	532	1,318	1,400	382	1,400	1,400	1,400	0
2460	TRAINING	425	1,100	1,000	635	1,000	1,000	1,000	0
2510	DUES	220	424	740	487	715	715	715	-25
2520	PUBLICATIONS/SUBSCRIPTIONS	123	0	150	0	150	150	150	0
	GRAND TOTAL	103,586	148,835	150,880	94,380	153,377	153,377	151,047	167
	% Change					1.66%	1.66%	0.11%	0.11%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4118	TOWN CLERK								
1010	SALARY	50,819	53,682	53,477	43,604	56,409	56,409	54,538	1,061
1040	WAGES:PART TIME	1,641	1,381	2,760	971	3,048	3,048	3,035	275
2075	RECORDS PRESERVATION	1,020	910	875	875	1,040	1,040	1,040	165
2150	REP/MAINT:EQUIPMENT	350	249	350	352	350	350	350	0
2222	ELECTION PRINTING/PRGM	3,136	3,485	2,882	2,422	4,054	4,054	4,054	1,172
2410	TRAVEL ALLOWANCE	223	410	464	376	474	474	474	10
2450	EMPLOYEE EXPENSES	35	81	200	79	175	175	175	-25
2460	TRAINING	170	225	300	170	320	320	320	20
2510	DUES	26	52	70	52	80	80	80	10
2520	PUBLICATIONS/SUBSCRIPTIONS	533	554	750	610	700	700	700	-50
3020	OFFICE SUPPLIES	153	111	365	119	300	300	300	-65
3410	FOOD	129	109	250	88	250	250	250	0
	GRAND TOTAL	58,235	61,249	62,743	49,717	67,200	67,200	65,316	2,573
	% Change					7.1%	7.1%	4.1%	4.1%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4120	CONTROL/COLLECTION								
1010	SALARY	121,316	125,426	124,946	101,879	131,779	131,779	127,462	2,516
1040	WAGES:PART TIME	41,749	42,125	42,890	30,573	51,253	51,253	49,983	7,093
2020	PROFESSIONAL SERVICES	7,600	7,550	8,000	8,450	8,800	8,800	8,800	800
2220	PRINTING	4,106	3,814	4,200	3,156	4,150	4,150	4,150	-50
2240	ADVERTISING	80	83	100	0	100	100	100	0
2410	TRAVEL ALLOWANCE	1,380	1,428	1,500	775	1,500	1,500	1,500	0
2450	EMPLOYEE EXPENSES	9	114	200	0	200	200	200	0
2460	TRAINING	135	225	400	110	400	400	400	0
2510	DUES	70	30	50	50	50	50	50	0
2520	PUBLICATIONS/SUBSCRIPTIONS	349	432	450	468	500	500	500	50
2610	REGISTRY OF DEEDS	2,769	2,665	2,600	1,157	3,000	3,000	3,000	400
3010	POSTAGE	740	499	1,000	537	1,100	1,100	1,100	100
3020	OFFICE SUPPLIES	1	1	50	127	125	125	125	75
4030	FURNITURE/FIXTURES	0	0	50	0	100	100	100	50
4970	CASH VARIANCE	-107	-19	0	0	0	0	0	0
4980	BANK FEES	10	0	0	20	0	0	0	0
4985	INTEREST:TAX OVERPAYMENT	19	0	20	10	0	0	0	-20
	GRAND TOTAL	180,226	184,373	186,456	147,311	203,057	203,057	197,471	11,015
	% Change					8.9%	8.9%	5.9%	5.9%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4125	COMPUTER								
2130	REP/MAINT:COMPUTER	31,748	31,601	35,309	23,757	34,930	34,930	34,930	-379
3020	OFFICE SUPPLIES	29	106	100	0	0	0	0	-100
4050	EQUIPMENT	3,094	2,998	3,000	2,285	3,540	3,540	3,540	540
	GRAND TOTAL	34,871	34,705	38,409	26,042	38,470	38,470	38,470	61
	% Change					0.2%	0.2%	0.2%	0.2%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4130	ADMINISTRATION								
1010	SALARY	14,660	0	0	0	0	0	0	0
1040	WAGES:PART TIME	4,466	4,178	0	0	0	0	0	0
2020	PROFESSIONAL SERVICES	28,806	57,192	35,000	24,075	35,000	35,000	35,000	0
2210	TELEPHONE	4,676	4,157	4,500	3,145	4,500	4,500	4,500	0
2220	PRINTING	3,691	3,443	3,600	143	2,600	2,600	2,600	-1,000
2280	CONTRACTS	10,885	14,482	10,400	9,645	13,550	13,550	13,550	3,150
2285	WEBSITE/INTERNET	6,635	7,019	7,550	7,187	8,050	8,050	8,050	500
2310	PUBLIC OFFICIALS LIABILITY	7,746	8,597	8,600	7,470	7,500	7,500	7,500	-1,100
2350	MULTI PERIL INSURANCE	51,804	52,418	54,000	54,740	56,000	56,000	56,000	2,000
2450	EMPLOYEE EXPENSES	1,876	1,299	2,000	1,287	2,000	2,000	2,000	0
2460	TRAINING	0	0	200	0	200	200	200	0
2510	DUES	8,433	10,540	12,780	12,849	13,593	13,593	13,593	813
3010	POSTAGE	8,013	8,242	8,600	6,356	9,000	9,000	9,000	400
3020	OFFICE SUPPLIES	9,385	10,279	9,000	7,170	9,500	9,500	9,500	500
4050	EQUIPMENT	4,114	0	0	0	0	0	0	0
Σ	GRAND TOTAL	165,190	181,846	156,230	134,067	161,493	161,493	161,493	5,263
%	% Change					3.4%	3.4%	3.4%	3.4%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4150	TAX ASSESSMENT								
1010	SALARY	43,176	45,521	45,002	36,348	47,471	47,471	45,901	899
1015	SALARY: NO. BERWICK	28,784	29,770	30,002	24,809	31,648	31,648	30,601	599
1040	WAGES:PART TIME	12,112	12,048	12,442	8,995	13,122	13,122	12,689	247
2030	PROFESSIONAL SERVICES:TAX MAPS	3,869	3,995	4,000	3,995	4,000	4,000	4,000	0
2220	PRINTING	0	0	100	0	100	100	100	0
2230	COMPUTER	151	55	500	0	500	500	500	0
2240	ADVERTISING	0	0	0	0	0	0	0	0
2410	TRAVEL ALLOWANCE	1,003	597	1,200	114	1,200	1,200	1,200	0
2450	EMPLOYEE EXPENSES	408	221	800	0	800	800	800	0
2460	TRAINING	505	265	750	407	750	750	750	0
2510	DUES	235	205	300	235	300	300	300	0
2520	PUBLICATIONS/SUBSCRIPTIONS	92	185	300	185	300	300	300	0
2610	REGISTRY OF DEEDS	465	485	800	376	800	800	800	0
	GRAND TOTAL	90,800	93,347	96,196	75,464	100,991	100,991	97,941	1,745
	% Change					5.0%	5.0%	1.8%	1.8%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4160	CODE ENFORCEMENT								
1010	SALARY	50,766	52,074	51,875	42,298	54,717	54,717	52,915	1,040
1040	WAGES:PART TIME	7,757	7,716	7,998	5,667	8,436	8,436	8,157	159
2140	REP/MAINT:VEHICLES	1,055	942	1,000	2,404	2,850	2,850	2,850	1,850
2410	TRAVEL ALLOWANCE	0	0	50	0	50	50	50	0
2450	EMPLOYEE EXPENSES	0	23	50	0	50	50	50	0
2460	TRAINING	0	100	50	0	50	50	50	0
2510	DUES	135	135	135	135	135	135	135	0
2520	PUBLICATIONS/SUBSCRIPTIONS	152	351	50	54	50	50	50	0
3020	OFFICE SUPPLIES	0	0	75	36	75	75	75	0
3210	FUEL	1,039	1,229	1,200	1,030	1,300	1,300	1,300	100
	GRAND TOTAL	60,904	62,570	62,483	51,625	67,713	67,713	65,632	3,149
	% Change					8.4%	8.4%	5.0%	5.0%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4170	PLANNING								
1010	SALARY	62928	58249	0	0	0	0	0	0
1040	WAGES:PART TIME	17,549	16,862	23,467	10,696	22,011	22,011	21,283	-2,184
2060	PROFESSIONAL SERVICES	8,688	3,357	22,000	3,592	20,000	20,000	20,000	-2,000
2240	ADVERTISING	524	310	250	76	250	250	250	0
2410	TRAVEL ALLOWANCE	343	571	500	0	650	650	650	150
2450	EMPLOYEE EXPENSES	0	0	200	0	300	300	300	100
2460	TRAINING	425	472	1,000	500	800	800	800	-200
2510	DUES	100	0	60	0	250	250	250	190
2520	PUBLICATIONS/SUBSCRIPTIONS	525	543	500	0	750	750	750	250
3020	OFFICE SUPPLIES	379	319	400	20	400	400	400	0
4030	FURNITURE/FIXTURES	0	0	0	0	0	0	0	0
4050	EQUIPMENT	0	0	100	0	100	100	100	0
	GRAND TOTAL	91,461	80,683	48,477	14,885	45,511	45,511	44,783	-3,694
	% Change					-6.1%	-6.1%	-7.6%	-7.6%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4172	HISTORIC DISTRICT COMM.								
2060	PROFESSIONAL SERVICES	250	97	250	0	250	250	250	0
	GRAND TOTAL	250	97	250	0	250	250	250	0
	% Change					0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4175	ZONING BOARD OF APPEALS								
2240	ADVERTISING	3	-5	125	0	125	125	125	0
2520	PUBLICATIONS/SUBSCRIPTIONS	121	0	35	0	35	35	35	0
	GRAND TOTAL	124	-5	160	0	160	160	160	0
	% Change					0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4180	TOWN HALL								
1040	WAGES:PART TIME	1,138	1,482	3,949	467	4,164	4,164	4,027	78
2130	REP/MAINT:BUILDING	11,364	7,017	10,000	7,702	10,000	10,000	10,000	0
2280	CONTRACTS	18,747	18,389	21,250	14,644	21,250	21,250	21,250	0
3060	JANITORIAL SUPPLIES	2,135	1,779	2,500	1,362	2,500	2,500	2,500	0
3310	HEATING OIL	9,011	11,689	10,000	13,635	14,400	14,400	14,400	4,400
3320	ELECTRICITY	21,257	23,137	20,000	14,393	20,000	20,000	20,000	0
3340	WATER	4,279	4,338	4,300	3,254	4,300	4,300	4,300	0
3350	SEWER	1,396	1,229	1,450	276	1,375	1,375	1,375	-75
	GRAND TOTAL	69,327	69,060	73,449	55,732	77,989	77,989	77,852	4,403
	% Change					6.2%	6.2%	6.0%	6.0%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4220	FIRE DEPARTMENT								
1010	SALARY	33,353	34,182	34,411	28,058	36,300	36,300	35,100	689
1040	WAGES: PART TIME	80,944	78,901	91,676	71,623	93,876	93,876	93,510	1,834
1070	EMPLOYER STIPEND	2,415	1,680	3,000	1,290	2,000	2,000	2,000	-1,000
2045	INOCULATION/MEDICAL	272	795	800	1,319	700	700	700	-100
2140	REP/MAINT:VEHICLES	23,076	26,504	10,000	13,609	11,000	11,000	11,000	1,000
2145	REP/MAINT:FIXTURES	1,248	1,603	1,600	1,513	1,600	1,600	1,600	0
2150	REP/MAINT:EQUIPMENT	3,768	5,708	4,000	4,677	5,900	5,900	5,900	1,900
2155	REP/MAINT:STATION	399	119	300	406	500	500	500	200
2210	TELEPHONE	916	659	450	396	450	450	450	0
2230	COMPUTER	0	0	0	0	800	800	800	800
2285	INTERNET	0	288	450	317	450	450	450	0
2460	TRAINING	2,601	2,378	2,300	1,145	2,300	2,300	2,300	0
2480	COMMUNITY PROGRAMS	1,189	1,238	1,300	1,080	1,400	1,400	1,400	100
2510	DUES	1,876	1,847	1,800	1,974	1,800	1,800	1,800	0
2520	PUBLICATIONS/SUBSCRIPTIONS	151	49	300	111	350	350	350	50
3020	OFFICE SUPPLIES	674	242	500	389	500	500	500	0
3090	OPERATING SUPPLIES	1,515	1,497	1,500	1,042	1,500	1,500	1,500	0
3210	FUEL	2,207	2,369	3,500	678	3,500	3,500	3,500	0
3410	FOOD	417	455	600	197	600	600	600	0
4030	FURNITURE/FIXTURES	639	0	0	0	0	0	0	0
4050	EQUIPMENT	8,579	3,114	6,000	5,296	5,670	5,670	5,670	-330
4060	UNIFORMS/WORK GEAR	6,796	4,982	5,220	4,181	4,675	4,675	4,675	-545
	GRAND TOTAL	173,035	168,610	169,707	139,299	175,871	175,871	174,305	4,598
	% Change					3.6%	3.6%	2.7%	2.7%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4227	EMERGENCY MANAGEMENT								
1010	SALARY	4500	4,612	4,613	3,450	7,500	7,500	4,705	92
2410	TRAVEL ALLOWANCE	-	-	300	0	300	300	300	0
2510	DUES	-	-	0	75	0	0	0	0
3090	OPERATING SUPPLIES	540	599	600	239	1,200	1,200	900	300
	GRAND TOTAL	5040	5,211	5513	3,764	9000	9000	5,905	392
	% CHANGE					63.3%	63.3%	7.1%	7.1%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Agency Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4228	EMERGENCY RESCUE SERVICES								
2740	SO BERWICK RESCUE CONTRIBUTION	80,000	80000	86,962	72,477	84,271	84,000	84,000	-2,962
	GRAND TOTAL	80,000	80,000	86,972	72,477	84,271	84,000	84,000	-2,962
	% Change					-3.1%	-3.4%	-3.4%	-3.4%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Agency Rec. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4229	WATER ASSESSMENT								
2750	ASSESSMENT	299,734	299,734	299,735	224,801	299,735	299,735	299,735	0
	GRAND TOTAL	299,734	299,734	299,735	224,801	299,735	299,735	299,735	0
	% Change					0%	0%	0.0%	0.0%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4230	POLICE DEPARTMENT								
1010	SALARY	66,463	74,833	74,547	60,785	76,336	76,336	76,045	1,498
1020	WAGES:FULL TIME *	367,679	390,822	406,680	330,910	471,427	421,427	421,169	14,489
1040	WAGES:PART TIME	63,358	54,558	48,081	49,138	50,719	50,719	49,761	1,680
1050	SHIFT DIFFERENTIAL	4,085	5,875	8,400	6,166	10,500	10,500	10,500	2,100
1055	TRAFFIC CONTROL	27,958	31,377	27,818	28,580	27,032	27,032	33,000	5,182
1110	OVERTIME	43,094	40,773	52,024	35,133	53,882	53,882	53,844	1,820
1150	CONSUMER PAID DETAIL	0	0	0	0	0	0	0	0
2040	PROFESSIONAL SVS-PSYCH/MED.	0	0	650	0	650	650	650	0
2140	REP/MAINT:VEHICLES	19,989	18,122	18,000	13,002	17,000	17,000	17,000	-1,000
2150	REP/MAINT:EQUIPMENT	9,234	7,840	9,800	10,866	11,000	11,000	11,000	1,200
2160	REP/MAINT:UNIFORMS	1,546	1,906	2,500	871	2,500	2,500	2,500	0
2210	TELEPHONE	8,491	8,627	7,915	6,184	7,915	7,915	7,915	0
2220	PRINTING	264	358	600	129	600	600	600	0
2240	ADVERTISING	581	0	500	0	500	500	500	0
2250	POLICE TESTING	0	0	300	0	300	300	300	0
2285	INTERNET	0	285	285	437	600	600	600	315
2410	TRAVEL ALLOWANCE	199	89	500	175	500	500	500	0
2450	EMPLOYEE EXPENSES	689	560	250	90	250	250	250	0
2460	TRAINING	6,262	5,607	6,000	4,740	6,000	6,000	6,000	0
2480	COMMUNITY PROGRAMS	651	1,265	1,000	0	1,000	1,000	1,000	0
2510	DUES	340	750	900	810	900	900	900	0
2520	PUBLICATIONS/SUBSCRIPTIONS	786	1,074	1,150	720	1,150	1,150	1,150	0
3010	POSTAGE	63	61	250	133	250	250	250	0
3020	OFFICE SUPPLIES	1,442	623	600	824	600	600	600	0
3030	INVESTIGATION SUPPLIES	1,049	1,462	1,500	645	1,500	1,500	1,500	0
3210	FUEL	19,445	22,534	22,000	17,742	25,000	25,000	29,250	7,250
4040	VEHICLES	29,929	33,436	31,000	29,219	31,000	31,000	31,000	0
4050	EQUIPMENT	11,947	8,117	12,400	10,005	12,400	12,400	12,400	0
4060	UNIFORMS/WORK GEAR	7,889	8,131	8,500	7,366	8,500	8,500	8,500	0
	GRAND TOTAL	693,433	719,085	744,150	614,671	820,011	770,011	778,684	34,534
	% Change					10.2%	3.5%	4.6%	4.6%

Proposed Appropriations

#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 12
4250	STREETLIGHTS								
3320	ELECTRICITY	41,753	42,361	43,000	32,363	43,000	43,000	43,000	0
	GRAND TOTAL	41,753	42,361	43,000	32,363	43,000	43,000	43,000	0
	% Change					0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	\$ Change FY 11
4310	HIGHWAY DEPARTMENT								
1010	SALARY	71,980	74,616	74,547	4,860	0	0	0	-74,547
1020	WAGES:FULL TIME	220,145	195,381	201,926	164,648	210,011	210,011	205,961	4,035
1040	WAGES:PART TIME	2,192	10,671	15,632	8,154	16,161	16,161	15,777	145
1045	WAGES:PART TIME WINTER	7,352	5,369	7,658	12,260	7,842	7,842	7,811	153
1110	OVERTIME	6,091	8,949	7,871	3,444	8,027	8,027	7,871	0
1120	OVERTIME:WINTER	23,726	16,188	24,800	23,022	25,292	25,292	24,800	0
2140	REP/MAINT:VEHICLES/MACH SUM	73,415	61,580	46,000	83,249	77,000	77,000	77,000	31,000
2142	REP/MAINT:VEHICLES/MACH WINT	35,795	33,803	20,000	19,499	33,000	33,000	33,000	13,000
2270	RENTALS	1,830	4,234	2,000	0	2,000	2,000	2,000	0
2275	CONTRACTS: PROFESSIONAL SVS.	0	0	0	28,802	58,000	58,000	58,000	
2280	CONTRACTS	15,725	17,987	20,000	18,799	18,500	18,500	18,500	-1,500
2281	CONTRACTS:WINTER	15,410	13,299	22,000	24,477	33,000	33,000	33,000	11,000
2282	TREE REMOVAL	3,495	6,650	5,000	3,340	6,000	6,000	6,000	1,000
2286	BROWNFIELDS	0	0	0	23,276	0	0	0	
2287	STORMWATER MANAGEMENT	28,294	25,411	20,000	9,359	20,000	20,000	20,000	0
2460	TRAINING	444	150	700	85	700	700	700	0
3080	BUILDING/CONSTRUCTION MAT	2,671	4,851	5,500	1,801	5,500	5,500	5,500	0
3210	FUEL	24,684	24,588	40,000	38,144	47,000	47,000	47,000	7,000
3820	GRAVEL	2,876	3,978	5,000	1,270	5,000	5,000	5,000	0
3830	ASPHALT/CONCRETE	16,404	14,028	12,000	7,281	12,000	12,000	12,000	0
3840	SALT/DEICER	120,476	87,547	90,000	143,564	112,000	112,000	112,000	22,000
3880	SIGNS	5,841	2,861	5,000	770	5,000	5,000	5,000	0
3890	CULVERTS	1,761	11,558	3,000	3,822	3,000	3,000	3,000	0
4055	TOOLS	1,365	2,056	2,000	3,250	2,000	2,000	2,000	0
4060	UNIFORMS/WORK GEAR	6,961	8,393	6,500	7,550	7,000	7,000	7,000	500
	GRAND TOTAL	688,933	634,148	637,134	634,724	714,033	714,033	708,920	71,786
	% Change					12.07%	12.1%	11.3%	11.3%

Proposed Appropriations

#	Sub-Account	Exp.		Appr.		Exp.		Dept. Req.		Man. Req.		TC Req.		\$ Change		
		FY 09	FY 10	FY 11	YTD 11	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12
4330	TRANSFER STATION															
1020	WAGES:FULL TIME	36,342	37,784	37,586	30,683	39,634	39,634	39,634	39,634	39,634	39,634	38,334	38,334	748		
1040	WAGES:PART TIME	71,453	74,256	69,714	59,303	70,225	70,225	70,225	70,225	70,225	70,225	67,891	67,891	-1,823		
1110	OVERTIME	1,147	1,490	1,500	136	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0		
2045	INOCULATION	0	150	300	250	300	300	300	300	300	300	300	300	0		
2130	REP/MAINT:BUILDING	0	0	2,000	1,030	4,000	4,000	4,000	4,000	4,000	4,000	2,000	2,000	0		
2140	REP/MAINT	9,266	15,406	0	0	0	0	0	0	0	0	0	0	0		
2150	REP/MAINT:EQUIPMENT	0	0	8,000	9,221	8,000	8,000	8,000	8,000	8,000	8,000	10,000	10,000	2,000		
2210	TELEPHONE	475	560	450	361	450	450	450	450	450	450	450	450	0		
2220	PRINTING	1,135	670	800	0	800	800	800	800	800	800	800	800	0		
2280	CONTRACTS	6,468	6,003	10,000	9,347	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	1,200		
2283	CONTRACTS:TIPPING FEES	147,249	95,470	120,000	86,353	146,120	146,120	146,120	146,120	146,120	146,120	146,120	146,120	26,120		
2284	CONTRACTS:WELL TEST	5,010	5,050	4,500	5,050	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	1,500		
2286	FEES/PERMITS	601	613	600	445	600	600	600	600	600	600	600	600	0		
2460	TRAINING	291	555	600	25	600	600	600	600	600	600	600	600	0		
3090	OPERATING SUPPLIES	6,251	5,766	6,000	2,435	7,000	7,000	7,000	7,000	7,000	7,000	6,000	6,000	0		
3320	ELECTRICITY	3,322	2,716	2,500	2,225	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0		
3330	LP GAS	0	0	1,000	0	0	0	0	0	0	0	0	0	-1,000		
3340	WATER	208	208	210	121	210	210	210	210	210	210	208	208	-2		
3350	SEWER	303	339	340	201	350	350	350	350	350	350	350	350	10		
3880	SIGNS	0	315	750	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	250		
4060	UNIFORMS/WORK GEAR	806	683	600	252	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	500		
	GRAND TOTAL	290,327	248,034	267,450	207,437	301,589	301,589	301,589	301,589	301,589	301,589	296,954	296,954	29,504		
	% Change					12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	11.0%	11.0%	11.0%		

Proposed Appropriations

#	Sub-Account	Exp.			Appr.		Exp.		Dept. Req.		Man. Req.		TC Req.		\$ Change	
		FY 09	FY 10	FY 11	FY 11	YTD 11	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12
4335	SOLID WASTE TRANSP.															
1020	WAGES:FULL TIME/SB	27,977	29,157	29,196	23,586	29,893	29,893	29,893	29,893	29,893	29,893	29,893	29,893	29,893	29,893	585
1025	WAGES:NO. BERWICK	13,740	14,576	14,381	11,842	14,723	14,723	14,723	14,723	14,723	14,723	14,723	14,723	14,723	14,669	288
1040	WAGES:PART TIME	0	0	1,600	0	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	0	-1,600
1110	OVERTIME	2,483	2,058	3,000	2,373	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
2045	INOCULATION	0	0	200	0	200	200	200	200	200	200	200	200	200	200	0
2140	REP/MAINT:VEHICLES	15,064	13,403	10,000	12,892	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	4,000
2420	TOLLS:TURNPIKE	1,650	1,975	1,400	1,965	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	600
3210	FUEL	11,733	10,785	14,000	5,264	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	2,000
4060	UNIFORMS/WORK GEAR	971	1,029	950	914	900	900	900	900	900	900	900	900	900	900	-50
	GRAND TOTAL	73,618	72,983	74,727	58,835	82,316	82,316	82,316	82,316	82,316	82,316	82,316	82,316	82,316	80,550	5,823
	% Change					10.2%	10.2%	10.2%	10.2%	10.2%	10.2%	10.2%	10.2%	7.8%	7.8%	7.8%
#	Sub-Account	Exp.			Appr.		Exp.		Dept. Req.		Man. Req.		TC Req.		\$ Change	
4410	RECREATION	FY 09	FY 10	FY 11	YTD 11	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12
1010	SALARY	49,993	51,615	51,418	41,925	54,224	54,224	54,224	54,224	54,224	54,224	54,224	54,224	54,224	52,437	1,019
1030	WAGES:SUMMER STAFF	11,932	10,035	10,000	10,812	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,200	200
1035	WAGES:PROGRAM STAFF	2,703	0	0	-57	0	0	0	0	0	0	0	0	0	0	0
2210	TELEPHONE	528	549	525	409	525	525	525	525	525	525	525	525	525	525	0
2220	PRINTING	524	424	500	35	500	500	500	500	500	500	500	500	500	500	0
2240	ADVERTISING	61	138	100	0	100	100	100	100	100	100	100	100	100	100	0
2285	INTERNET	194	190	200	158	240	240	240	240	240	240	240	240	240	240	40
2410	TRAVEL ALLOWANCE	149	220	150	92	150	150	150	150	150	150	150	150	150	150	0
2460	TRAINING	275	227	200	0	200	200	200	200	200	200	200	200	200	200	0
2465	TRAINING:SUMMER STAFF	130	235	330	0	330	330	330	330	330	330	330	330	330	330	0
2510	DUES	170	35	65	35	65	65	65	65	65	65	65	65	65	65	0
3730	PARTICIPANT SUBSIDY	239	988	900	602	900	900	900	900	900	900	900	900	900	900	0
4050	EQUIPMENT	519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	GRAND TOTAL	67,417	64,656	64,388	54,011	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	65,647	1,259	
	% Change					4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	2.0%	2.0%	2.0%

Proposed Appropriations

#	Sub-Account	Exp.			Appr.			Exp.			Dept. Req.			Man. Req.			TC Req.			\$ Change			
		FY 09	FY 10	FY 11	FY 09	FY 10	FY 11	YTD 11	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	
4450	CONSERVATION COMMISSION																						
2480	COMMUNITY PROGRAMS	574	574	600	574	600	149	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600	0
2510	DUES	275	275	250	275	250	275	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	0
3735	COORDINATOR SUBSIDY	4,000	4,000	4,000	4,000	4,000	4,000	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	250	250
	GRAND TOTAL	4,849	4,849	4,850	4,849	4,850	4,424	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	250	250
	% Change							5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
4470	LIBRARY																						
1010	SALARY	67,386	38,974	40,000	38,974	40,000	31,515	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	42,190	806	806
1040	WAGES:PART TIME	12,802	43,246	43,245	43,246	43,245	35,101	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	44,679	861	861
2120	REP/MAINT	1,875	2,170	2,200	2,170	2,200	1,727	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	600	600
2210	TELEPHONE	536	561	450	561	450	414	525	525	525	525	525	525	525	525	525	525	525	525	525	525	75	75
2240	ADVERTISING	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2280	CONTRACTS	586	613	780	613	780	572	832	832	832	832	832	832	832	832	832	832	832	832	832	832	52	52
2410	TRAVEL ALLOWANCE	601	662	750	662	750	310	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	325	325
2460	TRAINING	289	245	250	245	250	285	570	570	570	570	570	570	570	570	570	570	570	570	570	570	0	0
2480	COMMUNITY PROGRAMS	474	395	500	395	500	422	500	500	500	500	500	500	500	500	500	500	500	500	500	500	0	0
2520	PUBLICATIONS/SUBSCRIPTIONS	9,041	9,934	12,047	9,934	12,047	7,013	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	12,890	843	843
3010	POSTAGE	72	72	80	72	80	72	80	80	80	80	80	80	80	80	80	80	80	80	80	80	0	0
3020	OFFICE SUPPLIES	1,112	1,203	1,100	1,203	1,100	1,104	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	200	200
3310	HEATING OIL	3,194	2,831	3,500	2,831	3,500	5,365	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	500	500
3320	ELECTRICITY	1,203	1,311	1,500	1,311	1,500	701	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0
3325	RENT/UTILITIES	2,868	2,868	2,868	2,868	2,868	2,390	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	288	288
3330	LP GAS	0	0	0	0	0	2,888	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	4,000	4,000
3340	WATER	176	0	0	0	0	52	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
3350	SEWER	343	424	450	424	450	224	450	450	450	450	450	450	450	450	450	450	450	450	450	450	0	0
4030	FURNITURE/FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	EQUIPMENT	3,043	1,120	1,600	1,120	1,600	1,127	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	-450	-450
	GRAND TOTAL	105,634	106,629	111,320	106,629	111,320	91,283	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	121,897	8,300	8,300
	% Change							9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	7.5%	7.5%

Proposed Appropriations

#	Sub-Account	Exp.		Appr.		Exp.		Dept. Req.		Man. Req.		TC Req.		\$ Change		
		FY 09	FY 10	FY 10	FY 11	YTD 11	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12
4510	SOCIAL SERVICES															
1010	SALARY	51,845	53,139	53,139	52,936	43,163	54,205	54,205	54,205	54,205	54,205	53,997	53,997	1,061		
1040	WAGES:PART TIME	1,945	1,814	1,814	2,412	1,713	2,579	2,579	2,579	2,579	2,579	2,509	2,509	97		
2150	REP/MAINT:EQUIPMENT	0	64	64	100	0	100	100	100	100	100	100	100	0		
2210	TELEPHONE	519	538	538	450	389	450	450	450	450	450	450	450	0		
2285	INTERNET	194	190	190	200	158	200	200	200	200	200	200	200	0		
2410	TRAVEL ALLOWANCE	294	243	243	235	0	235	235	235	235	235	235	235	0		
2450	EMPLOYEE EXPENSES	126	219	219	200	0	200	200	200	200	200	200	200	0		
2460	TRAINING	80	80	80	150	0	150	150	150	150	150	150	150	0		
2510	DUES	30	30	30	30	30	30	30	30	30	30	30	30	0		
2710	ASSISTANCE GRANTS	18,548	23,143	23,143	13,000	17,456	20,000	20,000	20,000	20,000	20,000	20,000	20,000	7,000		
3020	OFFICE SUPPLIES	347	197	197	200	2	200	200	200	200	200	200	200	0		
	GRAND TOTAL	73,928	79,657	79,657	69,913	62,912	78,349	78,349	78,349	78,349	78,349	78,071	78,071	8,158		
	% Change						12.1%	12.1%	12.1%	12.1%	12.1%	11.7%	11.7%	11.7%		
#	Sub-Account	Exp.		Appr.		Exp.		Agency		Dept. Req		Man Req		TC Req.		
4530	SOCIAL/CIVIC SRV. CONTRIBUTION	FY 09	FY 10	FY 10	FY 11	YTD 11	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12	FY 12
2711	CARING UNLIMITED	500	0	0	0	0	1,789	0	0	0	0	0	0	0	0	0
2712	AGENCY ON AGING	320	300	300	200	200	500	200	200	200	200	200	200	200	200	200
2713	HOME HEALTH	1,500	1,200	1,200	1,000	0	1,200	800	800	800	800	800	800	800	800	800
2714	YOUTH CENTER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2716	COUNSELING SERVICES INC	440	375	375	375	375	500	375	375	375	375	375	375	375	375	375
2717	YORK COUNTY COMMUNITY ACTION	640	500	500	400	400	1,900	400	400	400	400	400	400	400	400	400
2720	YORK COUNTY CHILD ABUSE	0	200	200	150	150	150	100	100	100	100	100	100	100	100	100
2721	SOUTHERN ME PARENT AWARENESS	-	-	-	0	-	250	0	0	0	0	0	0	0	0	0
2722	HOSPICE OF YORK	120	60	60	60	0	150	120	120	120	120	120	120	120	120	120
2724	SEXUAL ASSAULT SUPPORT	280	100	100	100	0	280	100	100	100	100	100	100	100	100	100
2728	SHIPYARD ASSOCIATION	500	400	400	500	0	500	400	400	400	400	400	400	400	400	400
2731	AMERICAN RED CROSS	0	0	0	0	0	250	0	0	0	0	0	0	0	0	0
2742	CEMETERY ASSOCIATION	0	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2743	OLD BERWICK HISTORICAL SOCIETY	0	0	0	0	0	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
2746	YORK COUNTY SHELTERS	150	150	150	100	100	1,000	100	100	100	100	100	100	100	100	100
2748	SO BERWICK VOLUNTEER NETWORK	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	GRAND TOTAL	4,450	4,285	4,285	3,885	2,225	18,669	12,795	12,795	12,795	12,795	12,795	12,795	3,795		
	% Change						380.5%	229.3%	229.3%	229.3%	229.3%	229.3%	229.3%	-2.3%		

Proposed Appropriations

#	Sub-Account CIP DEBT	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	Change FY 12
4728	1989 CIP								
2960	PRINCIPAL	10,000		-	-	-	-	-	
2970	INTEREST	370		-	-	-	-	-	
	TOTAL	10,370		-	-	-	-	-	
4730	1991 CIP								
2960	PRINCIPAL	50,000	50,000	50000	50,000	-	-	-	
2970	INTEREST	9,150	5,500	1838	1,838	-	-	-	
4980	BANK FEES	500	500	500	0	-	-	-	
	TOTAL	59,650	56,000	52338	51,838	-	-	-	-52,338
4733	COMMUNITY CTR								
2960	PRINCIPAL	70,000	70,000	70000	70,000	70000	70000	70000	
2970	INTEREST	32,452	28,246	23901	23,900	19556	19556	19556	
	TOTAL	102,452	98,246	93901	93,900	89556	89556	89556	-4,345
4734	YOUNG ST. PROPERTY								
2960	PRINCIPAL	-	31578	31,579	31,579	31,579	31,579	31,579	
2970	INTEREST	-	27527	26,006	26,006	24,601	24,601	24,601	
	TOTAL	-	59,105	57,585	57,585	56,180	56,180	56,180	-1,405
4735	2010 CIP								
2960	PRINCIPAL	-	-	-	-	27,000	27,000	27,000	
2970	INTEREST	-	-	13,500	9,826	18,588	18,588	18,588	
	TOTAL			13,500	9,826	45,588	45,588	45,588	32,088

Proposed Appropriations

#	Sub-Account CIP DEBT	Exp. FY 09	Exp. FY 10	Appr. FY 11	Exp. YTD 11	Dept. Req. FY 12	Man. Req. FY 12	TC Req. FY 12	Change FY 12
4736	LIBRARY CONST.								
2960	PRINCIPAL	-	-	-	-	100,000	100,000	100,000	
2970	INTEREST	-	-	-	-	67,834	67,834	67,834	
	TOTAL					167,834	167,834	167,834	167,834
	TOTAL PRINCIPAL	130,000	151,578	151,579	151,579	228,579	228,579	228,579	
	TOTAL INTEREST	41,972	61,273	65,245	61,569	130,579	130,579	130,579	
	TOTAL FEES	500	500	500	0	-	-	-	
	GRAND TOTALS	172,472	213,351	217,324	213,148	359,158	359,158	359,158	141,834
	* Balances as of 6/30/10								

#	Sub-Account	Exp.		Appr.		Exp. YTD 11	Dept. Req.		Man. Req.		TC Req.		\$ Change	
		F/Y 09	F/Y 10	F/Y 11	F/Y 10		F/Y 11	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12	F/Y 12
4850	CONTINGENCY FUNDING													
2810	RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0
2820	COMPENSATED ABSENCE RESERVE	20,000	10,000	20,000	10,000	18,591	30,000	30,000	30,000	30,000	30,000	30,000	30,000	10,000
	Grand Total	20,000	10,000	20,000	10,000	18,591	30,000	30,000	30,000	30,000	30,000	30,000	30,000	10,000
	% Change						50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
#	Sub-Account													
4855	CAPITAL IMPROVEMENTS													
2910	EQUIPMENT:HIGHWAY	45000	55,000	55,000	55,000	1,841	110,000	110,000	110,000	110,000	100,000	100,000	100,000	45,000
2920	EQUIPMENT:OFFICE	0	5,250	8,000	8,000	15,097	16,000	16,000	16,000	16,000	16,000	16,000	16,000	8,000
2940	EQUIPMENT:FIRE DEPT	0	0	22,500	28,465	28,465	42,000	42,000	42,000	42,000	38,000	38,000	38,000	15,500
2980	EQUIPMENT:POLICE DEPT	10000	0	0	0	0	15,000	15,000	15,000	15,000	0	0	0	0
2990	EQUIPMENT:TRANSFER STA.	0	0	0	0	0	30,000	30,000	30,000	30,000	10,000	10,000	10,000	10,000
4210	MUNICIPAL FACILITIES RESERVE	25000	10,000	0	0	0	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
4240	LIBRARY BUILDING RESERVE	50000	0	0	0	0	0	0	0	0	0	0	0	0
4250	ROADS (see notes)	200000	318,000	200,000	222,922	222,922	600,000	600,000	250,000	250,000	250,000	250,000	250,000	50,000
4260	SIDEWALKS	0	0	0	0	0	50,000	50,000	0	0	0	0	0	0
4270	REC FIELDS/FACILITIES	0	0	0	0	0	25,000	25,000	0	0	0	0	0	0
	GRAND TOTAL	330,000	388,250	285,500	268,326	268,326	900,000	900,000	475,000	475,000	426,000	426,000	426,000	140,500
	% Change						131.81%	131.81%	22.34%	22.34%	9.72%	9.72%	9.72%	36.19%
notes: 2009 road appropriation was reduced to \$200,000 for planned bonding program which failed at Special Town Meeting.														
2011 road appropriation was reduced to \$200,000 for planned bonding which passed at Town Meeting.														
2012 ROAD PLAN														
<i>RECLAIM/REBUILD, AS FUNDING ALLOWS (ALPHABETICAL)</i>														
	Boyd's Corner, limited stations TBD					400,000								
	Emery's Bridge, limited stations TBD													
	Great Hill, limited stations on Rodier end													
	Harvey, limited stations on Knights Pond end													
	Witchtrot, limited stations on Emery's Bridge end													
	<i>SHIM/OVERLAY, AS FUNDING ALLOWS (ALPHABETICAL)</i>					250,000								
	Agamenticus, surface as required													
	Boyd's Corner, limited stations TBD													
	Brattle													
	Emery's Bridge, limited stations TBD													
	Great Hill													
	Old Fields, limited stations TBD													

CAPITAL PROJECT PLAN

CAPITAL RESERVE	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	
PUBLIC WORKS	100,000	115,000	120,000	125,000	125,000	130,000	135,000	140,000	100,000	100,000	
<i>Current Bal: \$70,000</i>	Replace F550 (110K); Radio Changerover 1st part(\$7K)	91 Dump (125K);Radio Part 2(7K), Pickup(15K)	Replace Trackless (100K)	Replace 89 Dump (125K)	Replace 2000 Sterling Dump (130K)	Replace 2001 Sterling Dump (135K)	Replace 2002 Sterling Dump (125K)	Replace Cat Loader (180K)	Replace F350 (35K)		
Equipment and Facilities	53,000	21,000	41,000	41,000	36,000	31,000	41,000	1,000	66,000	166,000	
OFFICE EQUIPMENT	16,000	16,000	16,000	16,000	16,000	16,000	16,000	15,000	15,000	15,000	
<i>Current Bal: \$7,000</i>	Voting Machine (\$7K); PD Copier (\$5K)	Replace 3 workstations (\$3,600) Repair Voting Booths (\$2K)	Replace 3 workstations (\$3,600) Voting Machine (\$7K)	Assessing Server (\$12K), Replace 3 workstations (\$3600)	Network server (\$20K) TM copier (\$10K)	CC copier (\$5K), 3 workstations (\$3600), Voting Machine (\$7,500)	Fin. Server & Software (\$20K) Fin. Copier (\$5K) 3 workstations (\$3600)	Replace 3 workstations (\$3600) Voting Machine (\$7,500)	3 workstations (\$3,600) PD Copier (\$5K) Rep/Repl. Voting Booths (2K)	Replace 3 workstations (\$4,000) Voting Machine (\$7,500)	
Equipment	11,000	21,400	26,800	27,200	13,200	13,100	500	4,400	8,800	12,300	
APPROX. CARRYFWD	38,000	35,000	144,000	250,500	80,000	80,000	100,000	100,000	70,000	70,000	
FIRE DEPARTMENT											
<i>Current Bal: \$53,500</i>	\$29,100 (see note 1)	Replace Air Bottles (25K); 6TurnoutGear (\$9300)	Air Compressor System (\$43K)	Replace Eng 2 (400K)							
Equipment	59,000	59,700	160,700	11,200	91,200	171,200	271,200	371,200	441,200	511,200	
APPROX. CARRYFWD	0	30,000	30,000	30,000	30,000	30,000	30,000	30,000	35,000	30,000	
PUBLIC SAFETY	\$50,000 (See note 3)										
Equipment and Facilities	6,500	36,500	66,500	96,500	126,500	6,500	36,500	66,500	1,500	31,500	
APPROX. CARRYFWD	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	
TRANSFER STATION	\$10,000 (see note 2)										
Equipment	0	10,000	20,000	30,000	40,000	50,000	60,000	70,000	85,000	100,000	
APPROX. CARRYFWD	12,000	12,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000	15,000	
MUNICIPAL FACILITIES	\$27,000 (see note 4)										
Equipment	110,000	122,000	134,000	146,000	161,000	176,000	191,000	206,000	221,000	236,000	
APPROX. CARRYFWD	250,000	600,000	600,000	650,000	650,000	650,000	650,000	650,000	700,000	700,000	
ROADS	0	50,000	55,000	55,000	55,000	60,000	60,000	60,000	60,000	60,000	
SIDEWALKS	0	25,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
RECREATION FIELDS AND FACILITIES	\$21,000 (see note 5)	34,717	84,717	114,717	144,717	174,717	204,717	234,717	264,717	294,717	
APPROX. CARRYFWD	426,000	893,000	1,012,000	1,178,500	1,011,000	1,021,000	1,046,000	1,050,000	1,040,000	1,035,000	
TOTAL TO RAISE											
Notes:	1. 4 AirBottles (\$3400), 6 TurnoutGear (\$9K), HurstTool Cutters/couplings (\$11,300), Washer/Dryer (\$7K), Forestry Equip \$5,800-\$1,800)	2. Replace Rolloff (5K), Backhoe Forks(\$5K), Paper-Compactor (\$29K)	3. Emergency Communications Recorder (\$15K), Repeater (\$35K)	4. Transfer Station: Repair Wall (\$6,500), Town Hall: Front Walk (\$3K), Front Stair (\$1,500), Flashing (\$5K), Repointing (\$6K), Refinish Flooring (\$5K)	5. Irrigation and signage at fields (\$21K)						

Members of the 124th Legislature

State Representatives:

Terms Expire: 12/1/12

District #146

Mark Eves
78 Madison Street
No. Berwick, ME 03906
676-1001
850-0516
markweves@yahoo.com
RepMark.Eves@legislature.maine.gov

District #148

Roberta B. Beavers
72 Woodland Hills
South Berwick, ME 03908
(603)781-9529
rbbeavers@comcast.net
RepBobbi.Beavers@legislature.maine.gov

Legislative Address:

House of Representatives
2 State House Station
Augusta, ME 04333

Website: www.state.me.us.legis

Capitol Telephone:

1-800-423-2900 Year Round Toll Free House of Representatives Message Center
287-1400-voice
287-4469-TTY
287-1449-fax

State Senator:

Term Expires: 2012

District #1

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

Website: www.mainesenate.org

Capitol Telephone:

1-800-423-6900 Year round toll free Senate Message Center
287-1515-voice
287-1583-TTY
287-1585 -fax

Maine Congressional Delegation

US Congress:

Representative Chellie Pingree (D-1st District)
1037 Longworth House Office Building
Washington, DC 20515
202-225-6116
202-225-5590-fax
www.pingree.house.gov

Term Expires: November, 2012
County Office: 209 Main St. Suite 103
Saco, ME 04072
283-8054
888-862-6500-toll free
283-1725-fax

US Senators:

Senator Susan M. Collins -R
461 Dirksen Senate Office Building
Washington, DC 20510
202-224-2523
202-224-2693-fax
www.collins.senate.gov

Term Expires: January, 2014
County Office: 160 Main Street
Biddeford, ME 04005
283-1101
283-4054-fax

Senator Olympia J. Snowe -R
154 Russell Senate Office Building
Washington, DC 20510-1903
202-224-5344
202-224-1946-fax
www.snowe.senate.gov

Term Expires: January, 2012
County Office: 231 Main Street
Biddeford, ME 04005
282-4144
800-432-1599-toll free
955-3323-TDD
282-2358-fax

TOWN MEETING

Tuesday, June 7, 2011 at 6:00 pm

Richard P. Gagnon Auditorium

Town Hall—180 Main Street

Community Telephone Numbers

Emergency

All Exchanges
384, 748, & 676

Police	911
Fire	911
Ambulance	911

Reference

Town Office	384-3300
Town Office Fax	384-3303
Police Department (Business line)	384-2254
Fire Department (Business line)	384-2731
Rescue (Business line)	384-2300
Transfer Station	384-3309
Sewer Treatment Plant	384-0091
Sewer District	384-2760
Water District	384-2257
Public Library	384-3308
Recreation Department	384-3306
Senior Center	384-3310
Post Office	384-2780

Local Websites

Municipal

www.southberwickmaine.org

Rescue

www.southberwickrescue.org

Public Library

www.south-berwick.lib.me.us

Berwick Academy

www.berwickacademy.org

SAD #35 (All schools)

www.msad35.net

State of Maine

www.maine.gov

Printed by: Xpress Copy, Portland

Town Operating Hours

Town Hall

(Town Manager & Finance)

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

Town Clerk's Office

(Licensing and Registrations)

Monday from 9:00 am to 4:00 pm

Tuesday from 12:00 pm to 5:00 pm

Thursday from 9:00 am to 6:00 pm

Friday from 9:00 am to 3:00 pm

Closed on Wednesday

Assessing Office

(located at Town Hall)

Monday, Thursday & Friday

8:00 am to 4:00 pm

Code Enforcement Office

(located at Town Hall)

Mon., Tues., Thurs., & Fri. - 8:30 am to 4:00 pm

Closed Wednesday

Planning Office

(located at Town Hall)

Monday, Tuesday, Wednesday 1:00 pm to 4:00 pm

Friday 11:00 am to 1:00 pm

Public Library

(located at 37 Portland Street)

Monday & Wednesday - 1:00 pm to 8:00 pm

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

Friday - 1:00 pm to 5:00 pm

Saturday - 9:00 am to 12:45 pm

Recreation Department

(located at the Community Center)

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

Senior Center

(located at the Community Center)

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

Transfer Station

(located on Agamenticus Road)

Sunday and Friday from 7:00 am to 12:00 pm

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