

South Berwick, Maine

Thank you. We made it happen!



2013 Annual Report

2013 Town Report: Focus On Your Library

This year we are celebrating the library building and the building of a library. In 1972, the Town of South Berwick accepted the donated books and a volunteer staff, located in the Jewett-Eastman house on Portland Street, as the Town's library. Forty one years later we have a new facility, located in the beautifully preserved and renovated St. Michael's Church on Young Street. Every person who volunteered and every donation made in those forty one years have gotten us to where we are today. Crucial to our success has been a Town Council who supported the idea, voters who were willing to pay on a bond, citizens who have taken leadership roles on committees to secure funds, grants, and donations, volunteers who organized events to raise money, people and businesses who donated money, a Town Manager who got the work done, volunteers who work in the library to provide service, volunteers who work behind the scenes to keep it going and plan for the future, and a fine library staff that help you use your library. It has taken all of you, all these years, to build our splendid new public library.

We are deeply grateful for the unwavering vision and persistence of Patti Mitchem. No single person has been more instrumental in bringing this long project to fruition. Patti stood up in public and said that volunteers would raise \$1,000,000 dollars and furnish a new facility when many thought it was impossible. Patti organized the Steering Committee and accomplished this feat through the Great Recession of 2008 in the most ambitious fundraising goal ever undertaken by the South Berwick community. She has stimulated our community's generosity, and helped guide the aesthetics of the renovation resulting in a magnificent public space. We would not have a new library today were it not for her enormous contribution to this project. ***Thank you Patti!***

Library Campaign Committee

Patti Mitchem, *Chair*
Sandy Agrafiotis
Linda Becker
Maya Bogh
Molly Colman
Deb DeColfmacker
Harland Goodwin
Rebecca Gowdy
Cheryl Harmon
Jim Howell
Liana Sellon Kelley
Marilyn Ladner
Mark Lawrence
Wendy Pirsig
Cari Quater
David Stansfield
Bruce Whitney

Honorary Chairs

Cynthia Gagnon
Wes Kennedy

Library Advisory Board

Tim Benoit
David Gagnon
Peter Howell
Elaine Pridham
Albert Whitaker
Sandy Agrafiotis

Friends of South Berwick Library Board of Directors

John Belliveau, *President*
Bridget Pote, *Vice President*
Karen Benoit, *Secretary*
Kathleen Landers, *Treasurer*
Cynthia Gagnon
Nora Irvine
Marilyn Ladner
Patti Mitchem
Julie Parker
Mark Pechenik
Cari Quater
Lorraine Robida

Library Directors

Mamie Anthoine Ney
Karen McCarthy Eger

Library Staff

Annmarie Townsend
Jane Cowen Fletcher

Building Committee

Tom Harmon, *Chair*
David Stansfield
Brad Christo
Mark Gagnon
Fred Wildnauer

Town Councilors 2008-Present

David Burke
Jean Demetracopoulos
Robert Gagne
Jack Kareckas
Michelle Kareckas
Gerald MacPherson
Sue Roberge
David H. Webster

Town Managers 2008-Present

Jeffrey Grossman
Roberta Orsini
John Schempf
Perry Ellsworth

Public Works Directors

Terry Oliver
Jon St. Pierre



A South Berwick family enjoys the new Children's Section of the Library

Table of Contents

ELECTED & APPOINTED OFFICIALS

Elected & Appointed Officials	3
Boards & Committees	4
Town Manager	5
Town Council	6
Town Clerk.....	7
School Board.....	8
Message from Congresswoman Pingree	9
Message from Senator Collins	10
Message from Senator King.....	11
Message from State Senator Hill.....	12
Message from State Representative Eves.....	13
Message from State Representative Beavers.....	14

COMMUNITY DEVELOPMENT

Code Enforcement/ Plumbing Inspector	16
Assessing.....	16

PUBLIC SAFETY & PUBLIC WORKS

Police, Dispatch & Animal Control	17
Fire Department.....	18
Emergency Management.....	19
Rescue	20
Public Works.....	21

COMMUNITY SERVICES

Library.....	22
Recreation.....	24
General Assistance	25
Old Berwick Historical Society.....	26
Conservation Commission	27
Cemetery Association	28
SoBo Central	29
Great Works Regional Land Trust	30

FINANCE

Tax Collector.....	31
Abatements.....	33
Town Audit	34
Town Warrant	W1
2015 Budget	W8
Road Plan	W26
10 Year Capital Project Plan	W27

CONTACT INFORMATION

Federal & State Representatives.....	Inside Back Cover
Telephone Numbers, Web Addresses & Operating Hours.....	Back Cover

Cover photo: South Berwick Library (Sandy Agrafiotis)

In Memory

Joseph P. Scanlon
"The Man in the square"
Reserve Police Officer
Traffic Officer

Susanne Langdon Dunn
Library Volunteer

Jeffrey A. Pino
Fire Fighter

Jacqueline Heffren
School Teacher



Residents enjoying the patio and taking advantage of the Library's wireless Internet

Officials

Elected Town Officials

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

Gerald W. MacPherson, Sr., Chairman 2014

Jean Demetracopoulos, 2015

David H. Webster, 2014

John C. Kareckas, 2016

Russell H. Abell, 2016

Appointed Town Officials

Town Manager, Tax Collector,
Treasurer & Road Commissioner

Perry A. Ellsworth

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

Town Attorney

Bernstein, Shur

Town Manager Emeritus

Richard B. Brown

Boards & Committees

BOARD OF ASSESSMENT REVIEW

Richard Currier, Chairman, 2015
Nora Irvine, 2015
David Stansfield, 2016
John Stirling, 2016
Smilie G. Rogers, Esq., 2014
Brian Kunkel, Alternate, 2016
Vacant, Alternate, 2016
Meets as needed at Town Hall

BOARD OF DIRECTORS, SAD #35

Dr. Mary Nash, Superintendent
Martha Leathe, Chair, 2015
Tom Flanigan, Vice Chair, 2014
Laura Leber, 2014
Fred Wildnauer, 2015
Keri Tice, 2016
Joe Long, 2016
*Meets 1st & 3rd Wednesday of the month
at Marshwood High School*

BUILDING COMMITTEE

Thomas Harmon, Chairman, 2015
Bradford Christo, 2016
Mark Gagnon, 2014
David Stansfield, 2016
Fred Wildnauer, 2015
Meets as needed at Town Hall

COMMUNITY DEVELOPMENT COMMITTEE

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

CONSERVATION COMMISSION

Patricia J. Robinson, Chairman, 2015
Stephen Bayse, 2015
John Klossner, 2014
Marilyn Ladner, 2016
Vacant, 2014
Meets 3rd Wednesday of the month at Town Hall

ENERGY EFFICIENCY COMMITTEE

Paul Arnold, 2015
George Muller, 2015
Vacant, 2014

HISTORIC DISTRICT COMMISSION

B. Dan Boyle, Chairman, 2016
Rick Coughlin, 2015
Virginia Jennings, 2016
George Muller, 2014
Mary Vaughn, 2015
Meets 3rd Monday of the month at Town Hall

LIBRARY ADVISORY BOARD

Elaine Pridham, Chairman, 2014
Tim Benoit, 2016
Peter Howell, 2016
Albert Whitaker, Jr., 2014
David Gagnon, 2015
Meets 1st Monday of the month at the Library

PLANNING BOARD

John Stirling, Chairman, 2016
William Straub, 2014
Terrence Parker, 2015
Warren Spencer, 2015
Paul Steinhauer, 2016
Joel Moulton, Alternate, 2015
Manley Gove, Sr., Alternate, 2016
Meets 1st & 3rd Wednesday of the month at Town Hall

RECREATION COMMITTEE

Jeff Hoerth, 2015
Heather Holland, 2015
Stacey Barlow, 2014
Vacant, 2014
Vacant, 2016
Meets 3rd Tuesday of the month at the Community Center

TOWN COUNCIL

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

ZONING BOARD OF APPEALS

Peter Grace, Chairman, 2014
Francis Jillson, 2016
Smilie G. Rogers, Esq., 2016
John Klossner, 2014
Mark W. Lawrence, Esq., 2015
Vacant, Alternate, 2014
Vacant, Alternate, 2015
Meets as needed at Town Hall

Committee membership as of 3/31/14

We are grateful for the time and effort offered by the members of our boards and committees. Their efforts improve the lives of everyone who lives in our great community.

Town Manager

To the Citizens of South Berwick:

It is my pleasure to present to you the annual reports of various offices and departments of the Town of South Berwick for the calendar year 2013.

As I pass my third year here I can only thank you for your continued support at all levels of our organization. Our open communications and feedback both positive and negative are essential ingredients to the transparency that we have worked at since my coming here.

The Town of South Berwick is blessed with a staff of employees that continue to pick up the pieces no matter what obstacles they must face. A town manager is only as good as the employees that he/she has working with them and mine are exceptional. They make my day easier and are the secret to our successes.

With the exceptional fund raising activities of the “Friends of the Library” our library is nearing completion. The success of the new Library can be measured by its increased usage and the overall support from all of you. When anyone visits they are awed by what this community has created. We thank you for your continued support of this centerpiece of our community.

The road projects on RT. 236 and Portland Street were at times disruptive to those that traveled through town, the downtown businesses, and those whose properties abutted the project. In spite of an extremely rainy spring and hot summer temperatures the project was completed. The results should last us for years and have improved the appearance and safety of our down town streets.

As we look towards the 2014-2015 budgets, we are looking at reduced state funding of revenue sharing and roads assistance. It is important that you follow what is happening in Augusta as we have cut our budget and personnel to a breaking point.

My door remains open to all of you. Please stop by even if it is only to introduce yourself. Share your ideas. Ask the tough questions. We may not have the answer immediately but we will get back to you as soon as we do.

Take a minute to thank the employees for their due diligence and dedication to the community. Also, take a minute to reflect on your contributions to making South Berwick a great community to live in.

Respectfully,
Perry A. Ellsworth

Town Council

To the Citizens of South Berwick:

It is an honor to present this report to the citizens of South Berwick. The past year has presented challenges and opportunities for the residents of our Town. The reconstruction of Main Street and Portland Street during this past summer was one of those challenges. Downtown businesses and residents were hard pressed to find normalcy during that period. This Council would like to thank the Town Manager and Public Works Director for working overtime to expedite the construction and keep residents and businesses informed about its progress. Their efforts helped to mitigate the major impacts to local businesses. We hope all residents will support the local merchants who keep our downtown vibrant.

As the Library project approaches completion, we would like to thank the many volunteers, “Friends”, the Library Advisory Board, Library Director Karen McCarthy Eger, and other Town staff who have played a pivotal role in making this building be more than a home for books. During its first year of operations, the Library has become a focal point of the community and the asset which was envisioned all those many years ago.

The Council continues to support efforts to develop affordable senior housing at the St. Michael’s site. In January, we signed an extension to the Purchase and Sales agreement with Avesta Housing Corp. to assist their efforts to secure funding for the project. Last summer the Council toured an Avesta facility in Kennebunk and was very impressed with their operational management as well as their construction considerations. We feel they will be a great partner in this enterprise.

Through a tough economy, good management has placed this town on a stable financial footing. Budgeting for necessities, but always searching for efficiencies has resulted in three straight years of returns in savings to the undesignated fund. Though regional collaboration has not yet resulted in dramatic budget savings, we continue to search for partners and opportunities which will save taxpayer dollars and maintain current or improve levels of town services.

A heartfelt goodbye and best wishes to Roberta Orsini whose service to the Town as both Assistant & Interim Manager was greatly appreciated.

Lastly, we hope every resident will find some way of participating in the Town’s 200th birthday celebrations this year. Rather than a single event, volunteer organizations are cooperating to provide a year-long series of events highlighting the history and deep sense of community we all benefit from.

Respectfully submitted,
Gerald W. MacPherson, Sr., Chairman

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

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

Town Clerk

The staff in the Business Office performs a multitude of tasks and provides a variety of services to our residents; and, we are happy to do so. Not all transactions are easy or go well, and the patience shown to us by all of you is greatly appreciated.

We love to have our residents come to us to transact business, but for convenience, many of the services performed at Town Hall are also available online through the Town's website at www.southberwickmaine.org or www.maine.gov. [Maine.gov](http://www.maine.gov) is a great resource and has information and links for everything from auto registration renewals, hunting/fishing licenses, and recreational vehicle registrations to dog licensing, burn permits and new business information.

The following is a list of the major transactions processed in the Business Office for the calendar year 2013:

6849	Motor vehicle transactions	352	Resident/Nonresident hunting/fishing licenses
127	ATV registrations	6	Liquor licenses processed
264	Boat registrations	60	Marriage licenses issued
100	Snowmobile registrations	357	Certified copies of vital records issued
690	Dog licenses issued for 2013	4	Non-certified copies of vital records issued
3	Kennel licenses		

1136 motor vehicle registrations were processed online through the rapid renewal program.

The following vital statistics were recorded for the 2013 calendar year:

	<u>Births*</u>	<u>Marriages</u>	<u>Deaths*</u>
Occurred in Town	0	34	19
Total recorded	34	56	27

**Many births and deaths 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 5090 registered voters in South Berwick.

Democrat	1585
Green Independent	165
Republican	1368
**Un-enrolled	1972

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

There was one open town meeting held in 2013:

May 21st	2013/2014 Budget	All Articles passed
----------	------------------	---------------------

There were three secret ballot elections held in 2013:

June 11 th	SAD #35 Budget Validation	6% turnout
November 5th	State Referendum	15% turnout
November 5th	Municipal	15% turnout

Respectfully,
Barbara Bennett, CCM
Town Clerk

School Board

To the Citizens of South Berwick:

Greetings from MSAD 35 (rsu 35). At this writing, in early March, we are a little more than half way through the school year, and we have much good news to report. Rest assured that our facilities and buses are well maintained, our students are safe and challenged, and our superintendent is doing an excellent job. We're in this together, and we thank you for your support!

As a community, we want all of our students to excel. Research shows that one of the best ways to accomplish this is for teachers to plan and strategize together. Therefore, we have set aside time at every school, every week, for staff to work collaboratively. At MHS, where this time is harder to find, we again have a "late start" on Thursday mornings, so that our teachers can have professional time together. As a result of this work, our students continue to achieve at high levels, and our teachers continue to raise the bar.

Last year, MHS was one of only nine high schools in the state to receive an "A" rating from Maine's Department of Education, due to our consistently high student performance. We see this excellent rating as the culmination of the efforts of all our teachers, PreK through grade 12. We are very proud of our hardworking students, teachers, and administrators.

Beyond the classroom, Marshwood students are doing remarkable things. Our "We The People" team again won the Maine Title, and will soon travel to Washington, DC, to compete nationally. We put on an outstanding District Musical, "Alice," last fall, which included over 100 students and 50 parents. And our athletes performed very well, reaching the championship level in Football, Wrestling, Skiing, and Cheering. In addition, our girls' lacrosse team was awarded the MPA Sportsmanship award.

We are looking forward to welcoming new students into this mix. For several years now, we have been working with the town of Rollinsford, NH to tuition their grade 7-12 students into our district. We are finalizing that agreement now, and eagerly anticipate these students joining us in the fall of 2015.

We collaborate with other districts in Maine as well. In an effort to increase efficiencies in our staffing and organizational structure, we share 7 positions with MSAD 60, and one with Kittery. As we begin our work on the 2015 budget, we are continually looking for ways to balance the needs of our students with the needs of our taxpayers, and these partnerships have proved to be both cost effective and efficient.

For all of these reasons, we are extremely pleased with the work of our superintendent, Dr. Mary Nash. Last December, the Board was thrilled to extend Dr. Nash's contract for another 3 years. Dr. Nash is capable, smart, and creative; we are extraordinarily lucky to have her as our leader.

You can find Dr. Nash and the Board at MHS at 7:00 pm on the 1st and 3rd Wednesdays of the month, and also on our website: rsu35.org, on townhallstreams.net, on Facebook, and via email or the phone. We would be happy to talk with you!

Respectfully Yours,
Martha Leathe
Board of Directors

1318 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515

PHONE: 202-225-6116
FAX: 202-225-5590

WWW.PINGREE.HOUSE.GOV



COMMITTEE ON APPROPRIATIONS

SUBCOMMITTEES:

AGRICULTURE, RURAL DEVELOPMENT, AND
RELATED AGENCIES

INTERIOR, ENVIRONMENT, AND RELATED
AGENCIES

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

Dear Friend,

I hope this letter finds you and your family well. It is an honor to represent you in Congress and a pleasure to update you on the work I am doing in Maine and Washington.

You are probably aware that Washington is a very challenging place to get anything done these days. The partisan climate has kept many important issues from being addressed and even led to a shutdown of the federal government. Worst of all, it has created uncertainty for Maine families and the economy. It's the last thing we need. Over the next year, I will continue pressing Congressional leaders to bring the focus back to helping people rather than advancing ideologies.

As difficult as it's been, though, there are areas where I have been able to make progress on needed policy reforms. One has been support for local food producers. For decades now, federal agriculture policy has only benefited huge farms and commodity crops, not the kind of the diverse family farms we have in Maine. It's time for that to change. With small federal changes, we can capitalize on the huge economic potential of the local food movement. I've introduced the Local Farms, Food, and Jobs Act to make some of those changes, and have been pleased to see many of these reforms gain bipartisan support.

Another issue is helping veterans who were sexually assaulted during their service. I've introduced the Ruth Moore Act—named after a Maine veteran who struggled for 23 years to get disability benefits from the Department of Veterans Affairs after she was sexually assaulted while in the military. The bill would help veterans like Ruth get the assistance they need to recover from the debilitating trauma they suffered while serving the country. The bill passed the House and now awaits consideration in the Senate.

While policy in Washington is important, so is the work my staff and I do here in Maine. My office keeps close connections to Maine communities and their leaders to make sure we're doing all we can to help them succeed. This work might include providing letters of support for federal grant applications, getting answers from federal agencies, or bringing national officials to our state to raise awareness about the good things being done here.

We also work with hundreds of constituents who have issues with federal agencies and programs. Not everyone knows that you can call your Member of Congress for this kind of thing, but it's an essential part of my responsibilities and my commitment to the people I serve. Members of my staff are experts on issues ranging from veterans benefits and IRS questions to Social Security problems and passport inquiries. They can help you navigate the process, communicate with federal agencies, and, in certain circumstances, facilitate the expediting of claims. If there is an area where you need assistance, I encourage you to call my Portland office at (207) 774-5019 or go to my website, www.pingree.house.gov.

Again, it's a privilege to serve you in Congress. Please stay in touch.

A handwritten signature in blue ink, appearing to read 'Chellie Pingree'.

Chellie Pingree
Member of Congress

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



108 MAIN STREET
WATERVILLE, ME 04901
PHONE: 207-873-5713
FAX: 207-873-5717

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

Dear Friends:

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator

 PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

February 25th, 2014

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

Dear Friends,

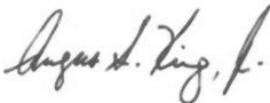
Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,



ANGUS S. KING, JR
UNITED STATES SENATOR

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

In Maine call toll-free 1-800-432-1599
Printed on Recycled Paper



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

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

Dear Friends,

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

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

For forty years, the state has shared revenue from sales tax with our towns and cities. This revenue sharing helps our towns keep property taxes down, and pay for essential services from public safety and education to snow plowing and trash removal. Last year, Governor LePage completely eliminated revenue sharing in his proposed budget. Fortunately, the Legislature was able to restore two-thirds of the funding to our towns. In February the Legislature passed a measure I sponsored to restore \$40 million in revenue sharing funding to our towns—about \$230,000 to South Berwick.

At this writing, the bill has been sent to Governor LePage and we do not know whether he will sign it or veto it. No matter his action, I am committed to keeping our funding promise to our towns and will continue to advocate for our communities, both as your Senator and as the Senate Chair of the Appropriations and Financial Affairs Committee.

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

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

Sincerely,

Dawn Hill
Senator – District 1



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

MARK WESTWOOD EVES
SPEAKER OF THE HOUSE

MESSAGE TO THE CITIZENS OF SOUTH BERWICK

Dear Neighbors:

As another Legislative Session begins in Augusta I'm reminded what an honor and a privilege it is to serve as your representative in the Maine House of Representatives. As Speaker of the House I am continuing to work hard to ensure that your voices are heard in Augusta. Over the years I have spoken with many of you personally, whether it's around town, on the phone or at your door. Thank you for your thoughts and support, your input helps shape my work in Augusta and makes me a better legislator.

This year we will work to address the current budget shortfall. Once again we are all asked to do more with less, whether it is at home, at our jobs or in Augusta. We are facing difficult decisions and there are no easy answers. Last year we were able to work across party lines with Republicans to produce a bipartisan budget solution. I am hopeful that we will be able to do this again this year.

While the budget may be a major focus of our work we will continue to focus on improving education, access to healthcare and ensuring that our families remain safe and healthy and that all Maine citizens have access to vital services. We must also continue to work on improving our economy and ensure that the money we spend is spent wisely and effectively.

While this year will bring many challenges I am excited to continue to represent you in Augusta. I want to work with you and with my colleagues in Augusta to move Maine forward based on our shared Maine values and simple common sense. Please feel free to contact me to share your thoughts on state issues or if you need assistance with state services. I can be reached by e-mail at RepMark.Eves@legislature.maine.gov or by phone at 287-1300, or at the State Capitol message line: 1-800-423-2900.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark W. Eves'.

Mark W. Eves
Speaker of the House



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Roberta B. Beavers

72 Woodland Hills
South Berwick, ME 03908
Residence: (207) 748-3432
E-Mail: rbbeavers@comcast.net
State House E-Mail:
RepBobbi.Beavers@legislature.maine.gov

MESSAGE TO THE CITIZENS OF SOUTH BERWICK

Spring, 2014

Dear Neighbors:

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

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

During the second session of the 126th Legislature, we are considering bills that will impact South Berwick citizens. The good news is that both the Senate and the House overwhelmingly supported the bill to insure that the municipal revenue sharing level from the biennial budget will remain intact in spite of the Governor's request to eliminate revenue sharing altogether. I will continue to work hard to minimize the effect of any proposed shift in state taxes to local property taxes.

As usual, I look forward to the visits of every 4th grade class from Marshwood Great Works School to the State House and joining my colleagues, Speaker Mark Eves of North Berwick, and Senator Dawn Hill of York, in answering the great questions the students ask us. I was delighted to observe two fifth grade classes from Marshwood Great Works School at the Gulf of Maine Research Institute's LabVenture! in Portland. The students were so thoroughly engaged in the learning process.

I thank you for your trust in me and hope you will continue to contact me about issues of concern. During our legislative recess, I will continue to address the many requests I have been receiving so far this year. You may call me at 207-287-1430 or email me at rbbeavers@comcast.net. I welcome your input.

Sincerely,

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

Bobbi Beavers
State Representative

District 148 Eliot and South Berwick (part)

Printed on recycled paper

2013
Town Department
&
Board Reports

Code Enforcement/Plumbing

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

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

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

Permit History	2013	2012	2011
Single Family Homes	15	18	7
Additions	22	23	23
Renovations	17	22	6
Out Buildings	29	24	41
Commercial	3	1	3
Swimming Pools	6	6	6
Demolitions	3	4	4
Total Fees collected:	\$24,860.00		

In addition to construction permits issued, the following Plumbing Permits were issued & fees collected in 2013.

30	Internal Plumbing	\$2,500.00
16	Subsurface Waste Water	\$3,900.00
46	Total fees collected:	\$6,400.00

Assessing

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

For 2013 the total number of real estate accounts in South Berwick was 3,224. This year the tax rate was set at \$17.25 per \$1,000 of value based on a taxable valuation of: \$645,882,611. The new rate represented a \$1.10 increase from the prior year to cover in large part the school department increase. The tax commitment was \$11,141,475.04 – an increase of approximately 5% 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 www.southberwickmaine.org. Additional tax related information and information on Maine current use programs such as Tree Growth, Farm and Open Space can be found under the heading "Property Tax" at www.maine.gov/revenue/homepage.html.

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

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

Police, Dispatch & Animal Control

FULL TIME STAFF

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

Patrol:

Dennis Gaffney
Jeff Upton
Philip Moore
Jerry LiBritz
Jeffrey Limbert

Dispatch:

Sandra Clark
Raelynn Moore
Wendy Morrison
Andrew Noyes

PART TIME STAFF

Patrol:

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

Dispatch:

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

Administrative

Assistant:

Rebecca Johnson

Animal Control:

Harvey Barr

Traffic Control:

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

It is an ongoing pleasure to report another year in the record book with little change at your Police Department. In the past year we saw the retirement of Sgt. E. Jack Gove. Sgt. Gove was with the Department 21 years and will be greatly missed. We all wish him the best in retirement. His replacement, David Ruger was promoted to Sergeant this past June.

South Berwick was fortunate to hire a full time certified officer from the Eliot Police Department. Patrolman Jeffrey Limbert is a great fit for the community and hit the road with both feet forward. He has several years of full time experience and will serve the community well.

In addition to the patrol staff Officer David Arsenault, a former Eliot officer was also hired to assist as a part time patrol officer. These two additions to the department save the community thousands in training costs as they are both full time state certified officers.

The Dispatch Center continues to be the heart of our operation and this past year saw no full time staff turnover. We added one additional part time dispatcher to the staff. Janet Eldridge comes with many years of experience after retiring from Strafford County as their dispatch supervisor.

In the Animal Control Department, Mr. Harvey Barr has stepped into the position. Harvey will be managing the Town's needs with domestic animals and may train in the future for wild life control.

Officer Jeffrey Upton and this department continue to work extremely close with our Marshwood/South Berwick School System. The ever growing challenges and changes within our schools keep us all vigilant and proud to work so well together. This relationship is truly an asset to all of us.

The Dispatch Center handled and dispatched slightly under 19,000 police calls for service with 7,978 in South Berwick and the remainder in Berwick. The partnership with Berwick continues to prove communities should and can share resources to realize savings. As you compare numbers for year 2013 you will notice a slight decrease in most areas. When we experience a decrease in criminal activity it truly is welcome. We continue to evaluate the need of at least one additional full time officer and plan on requesting this position.

I wish to thank the Town Council and Administration for all of the support and personally thank Manager Perry Ellsworth for his continued effort to serve this wonderful community. However, thank you Citizens for working together to keep South Berwick a community to enjoy and be proud to live in.

Sincerely,

Dana P. Lajoie
Chief of Police

Call Statistics	2013	2012
Police Calls for Service	7978	8491
Animal Complaints	351	205
Burglary	16	20
Parking Tickets Issued	104	160
Motor Vehicle Stops	2473	2597
Citations Issued	340	448
Motor Vehicle Assist	151	284
Assault	22	31
Thefts	94	66
Domestic Disturbance	53	72
Motor Vehicle Accidents	261	175

Traffic Stops	2013	2012
Portland Street	512	699
Route 236	590	644
Main Street	448	391
Agamenticus Road	101	106
Witchtrot Road	39	40
York Woods Road	192	129
Route 101	147	146
Townwide	2473	2597

Fire Department

Last year the Department replaced the tanker with a new one instead of purchasing a used tanker. The new tanker cost \$203,000 dollars. Tankers with bigger chassis' and water tanks would have cost around \$50,000 dollars more. When we respond to a building fire outside the hydrant district we will have 4,000 gallons of water on site within 5 minutes and another 1,000 gallons will be there within another 5 minutes.

There are 5 new members that are going through basic Firefighter training that requires them to attend 120 hours of classroom and practical training. At the end of their training period they must pass a written test and six practical tests on how to use all the equipment on the department trucks. When they have completed their probationary training they will be promoted to Firefighter 1 and will be assigned to one of the companies as a Firefighter.

Congratulations to Fire Captain Brian Rousseau who retired with over 35 years of service to the Fire Department and the citizens of South Berwick. Brian was our training officer for over twenty years and has trained most of the firefighters that now protect you. Thank you for your dedicated service.

Respectfully submitted,
George Gorman
Fire Chief

The Fire Department responded to the following calls in 2013					
Vehicle Accidents	72	Mutual Aid Calls	64	Alarm Activations	52
Smoke Investigations	23	Brush/Woods Fires	16	Medical Aid	13
Building Fires	9	Chimney Fires	3	Wires Down	11
Fuel Spills	7	Propane Gas Leaks	4	Public Assist	8
Vehicle Fires	4	Water Leaks	5	Appliance Fires	4
Dumpster Fires	2	Severe Weather	2	Lightning Strikes	1
Still Alarms	10			Total Calls	310
				Fire Permits Issued	875



South Berwick resident using public computers at the Library

Emergency Management

South Berwick Emergency Management Agency had a relatively quiet year with severe weather. The Blizzard that hit on February 8th and 9th, 2013 dumped about 3' of fluffy snow that didn't affect many with power outages. The amount of snow received from just that one storm allowed Maine to declare a state of disaster. This made it possible for York County to have most of the cleanup costs associated with the Blizzard reimbursed. Hurricane season came and went with no significant storms that affected the East Coast. As of February 13, 2013, I received my Maine Certified Emergency Manager (CEM-ME); now I am working on my National CEM Certificate which is another long and difficult task.

These are my goals and objectives for the upcoming 2014-2015 year. The Emergency Operations Center (EOC) is fully functional, a "Mi-Fi" wireless internet service was approved last year to be purchased but I had one at my disposal. This year I have to purchase one and it will have a monthly fee. It is important to have these devices to provide internet service so the EOC can use Web-EOC which allows all EMA EOC's to report to each other and MEMA about important updates during an event. The EOC serves as the center of operations during an emergency and will be staffed throughout the duration of an emergency.

We are planning a large exercise late spring 2014 in South Berwick to test 1st responders in a "HAZMAT" drill that will also include the County Hazmat Response Team and the IMAT (Incident Management Assistance Team) as well as the County EMA. FEMA has a requirement to have a full exercise to test the Town's ability to respond to an incident and this will satisfy that requirement.

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

I want to personally thank Roberta Orsini who has always been there for me when disaster struck, I could always count on her when I needed help. Thank you and good luck in your new career. I wish to also thank the Town Manager, Perry Ellsworth and all of the Town Council for their continued support.

Respectfully submitted,
Blain Cote
Director of Emergency Management



Meeting in the Community Room at the Library

Rescue



(photo courtesy South Berwick Rescue)

In 2013, Rescue responded to a total of 920 calls with 780 in Maine. 648 calls were for South Berwick alone and 132 for Mutual Aid. The call disposition for those calls was:

Basic Life Support Calls	96	Treated, Patient Refused Transport	67
Advanced Life Support Calls	230	Treated, Transferred Care	7
Cancelled	41	Treated, Transported by Police	1
No Treatment Required	39	Treated, Transported by Private Vehicle	1
Patient Refused Treatment	87	Deceased on Scene	5
Standby – No Patient Contact	74	Mutual Aid	132

Total: 780

We currently have 2 Full Time employees, 14 Per-Diem employees and 9 Volunteer members working at Rescue. We continue to hold several public events such as CPR and First Aid classes at the Community Center and Marshwood High School, and blood pressure clinics.

We sincerely thank all for their continued support throughout the year.

Respectfully submitted,
 William Reichert
 Rescue Chief

Public Works

The Maine Department of Transportation (MDOT) rebuilt Berwick Road complete with new drainage and a new sidewalk. The Water District and Sewer District captured the cost-saving opportunity to replace water and sewer lines while Berwick Road was under construction. MDOT utilized a Hot Mix Asphalt Mill and Fill to restore the remainder of the Route 236 and Route 4 corridors along Main Street and Portland Street. MDOT also replaced the deteriorated asphalt paved wearing surface on the Brattle Street Bridge with a new concrete wearing surface.

The Public Works Department accomplished the following road capital work:

Ogunquit Road – replace cross culverts, reclaim 1230 lf (from York line west) with additional gravel and base pave, shim an additional 1100 lf west, then overlay the entire 2330 lf. Note: the culverts under the road through the wetlands adjacent to the Ogunquit River were oversized to provide connectivity between the wetlands and the river. The Town partnered with Great Works Regional Land Trust, property owner of adjacent land, to fund the work.

Witchtrot Road – replace cross culverts and improve drainage, reclaim 1975 lf (two locations) with additional gravel, and base pave. This work is in preparation for a shim & overlay of Witchtrot Road planned for 2014.

Several years ago the Town received funding from FEMA to repair a slope failure on Vine Street along the Great Works River north of the bridge. After considering the alternatives and given the fact that the Vine Street Bridge over the Great Works River is now closed, the Town decided that the cost and environmental impact to repair the slope failure to an acceptable factor of safety was prohibitive. The Town worked with FEMA to develop a project to permanently close this short section of road to vehicle traffic. A turn-around was constructed, and provisions were made for property owners to access their land.

An extraordinary blizzard on February 8th and 9th brought South Berwick nearly three feet of snow. The Town worked with FEMA for reimbursement of most of the storm costs.

The Water District and the Town worked together to install a new water service for Powderhouse Hill, providing adequate water for volunteers to use snow making equipment.

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

Respectfully submitted,
Jon St. Pierre
Public Works Director



Lego Club at the Library



Thank you to South Berwick for our wonderful new Library, a fitting tribute to this town.

*Special thanks to these donors who have contributed
to the Capital Campaign for the New Library.*

21 Anonymous Donors	Deborah Cotter	Kathy Gunst & John Rudolph	Chris McQuade & Ken Weston	Salmon Falls Animal Hospital
Mimi & Russell Abell	Jane Cowen Fletcher	H & R Block	Lori Medige	Salmon Falls Stoneware
Philip & Jane Adams	Jane & John Craig	Janet Hagan	Mikey's Wicked Good Pizza	Salmon Falls Winery
Peter & Kate Adams	Richard Currier	Hall Bros. Roofing	Henry and Lois Miller	Salt River
Affinity Salon & Spaworks	Julie R. Cutting	James Haller	Anne Milne & Kevin Carlson	Dante A. Santora
Sandy Agrafiotis	Davis Family Foundation	Mandy Hanfelder	Patti Mitchem	Salley Sawyer
Rev. Gordon Allen	Jim & Dianne Dean	Cheryl & Tom Harmon	& Fred Wildnauer	Greg Schneider
Alexander's Restaurant	Deb DeColfacker	Marjerie Hastings	Gerard Moakler	Schumacher Design
Virginia Smith Alterio	/ Edward Jones Investments	Sammie Haynes	Khayyam Mohammed	Seacoast Energy Alternatives
& Marc J. Alterio	Ray & Mimi Demers	Karen Hiller	Bill & Raymah Morgridge	Julie Serrano
Ray Amidon & Bette Freedson	Roberta Desmarais	Marge Hoffman	Morton-Kelly Charitable Trust	Wendy & Travis Shaw
Allan Amioka	Judy Detwiler	Mylene & Adam Hollick	Susan Moseman & David Wadler	Jack Shipley
Amy Anderson	Laura Detwiler & Doug Keene	Susan Hourihan	Stan & Jean Moses	Shoals Marine
Linda & Rick Becker	Leslie DeVaney	Ruth Howarth	Mr. Electric	Canvas & Interiors
Jon H. Appleby	Diva Night	Hilda & Jim Howell	Murray Irish Dance Academy	Ann & Robert Siegel
Asia Café	Jan & Michelle Do	William Howell	Karen Muscarello	Signs by Mo
Jenifer & J. Brett Austin	Sandra Doehler	& Tanya Cattabriga	My Friend's Gynecologist	John & Maggie Skafidas
Mary Lou & Bob Bagley	Doodlebugz Studio	Sally Hunter	Natural Care Wellness Center	SOBOtique
Diane M. Bailey	Joseph & Paula DuBois	Illinois Tool Works Foundation	Nature's Way Market	South Berwick
Marilyn & Vincent Barbetta	Ronald & Martha Dumont	Nora Irvine	New Hampshire	Children's Leadership Council
Stephen & Leslie Bayse	Susanne Delano Dunn	Orton P. Jackson, Jr.	Charitable Foundation	South Berwick Donuts, Inc.
Colette Bazyllinski	Nancy Dzikowicz	Jewelers' Outlet	Robert & Mamie Ney	South Berwick Pharmacy
Paul & Norma Bazyllinski	Early Bird Café	Jewett Eastman	Elizabeth Niece	Strawberry Festival Committee
Thomas Beattie & Kelly Boland	Lorraine Eastwick	Memorial Committee	Zack & Kristin Nobel	Warren Spencer
JoAnn Beaudette / Curves	Karen & Robert Eger	Sellon Family Foundation	Edna Norton	Spray Maine, Inc.
Russell & Jane Beaumont	Perry & Susan Ellsworth	Jonathan's	Martha & Joe Novak	Spring Hill Restaurant
Floyd & Bobbi Beavers	Sally & Maury Elsasser	Julia's Fund of Maine	The Oakley Family	St. John's Masonic Lodge
Mike Beland	Hope & Lawrence Elwell	Community Foundation	Kate O'Brien & Mark Ducey	Nicole & Conrad St. Pierre
/ Rocky Hill Woodworking	Martin England & Friends	Keith & Rachel Kallberg	Olive Branch Lodge IOOF #28	Justine Stadler
John & Charlene Belliveau	Enterasys Networks	Michelle & Jack Kareckas	Patricia Olsen	David & Mary Stansfield
Karol Belliveau	Cheryl Estabrooke	Norma Keim	Roberta & Sam Orsini	Stephen & Tabitha
Harvey & Paula Bennett	Marianna Estabrooke	Kennebunk Savings	Ovation Fundraising Counsel	King Foundation
Karen & Tim Benoit	Marianne Evans-Ramsay	Wes & Patricia Kennedy	P & C Insurance	Louise P. & James Stevens
Amy Bevan	F.A. Wildnauer Woodwork	Zelda Kenney	Terrence & Julie Parker	Owen & Margaret Stevens
Noreen & Franklin Biehl	Peggy R. Faulkner	Pamela Rae Kerr	Ed & Charline Parsons	Kathryn Strand
Black Bean Café	Theodore	Kingston Family Dental	Wayne & Susan Patch	Gretchen & Bill Straub
Lisa Blinn	& Elizabeth Finnegan	John Klossner & Amy Miller	Karen Pence	Joan & Jim Symon
Deborah Blouin	First Parish Federated Church	Knights of Columbus #10259	People's United Bank	Carol Szot
Len & Maya Bogh	Sam Fitzgerald	Suzanne Kuendig	Nancy Pfaff	The Taplin Family
Joyce Borkowski, Kristen Long,	Brad Fletcher	Marilyn L. Ladner	Pike Industries	The Fabulous Find
Gary Long, Ryan Long,	Lisa Flynn	Kathleen Landers	Ann Pilgrim	Susan Thorne
& William Long	Fogarty's Restaurant & Bakery	Elizabeth Lane	Wendy Pirsig	Larry Trager & Liz Scott
Alan & Janet Bouffard	Bill & Connie Fortenbaugh	The LaPointe Family	Jamie Pisano	Colleen Tuano
Kathleen R. Brady	Audrey Fortier	Pat Laska & Ken St. Hilaire	Tim & Liz Anne Platt	G.W. Trull Painting
Allan & Ellen Breed	George Foster	Rena Schneiberg Lassel	Carol Poirier	John Tullgren
Debbie Briggs	Framing Emporium	Lassel Architects	Pauliina Pope	Mary Lou Turcotte
Lee Bryant	Friends of the	Mark Lawrence	Portland Harbor Hotel	Puff Uhlman
David D. Burke	South Berwick Library	& Tina Cunningham	Portland St. Service Center	Vacuum Village
Cabot House Furniture	Full Circle Thrift Store	Inge & Henry LeFrancois	Bridget Pote	Village Motors, Inc.
Kathleen & Thomas Campbell	G. Willikers	Lenk Orthodontics	Susan Poulin	Mark & Jacquelyn Villinski
Michael Cannon	Cynthia Gagnon	Jessica & Joe Long	Pratt & Whitney	Anna K. Vorsteg
Gordon Carlisle & Susan Poulin	James Gagnon	Terry & Holly Malloy	Price Point Eyewear	Joan Walsh
The Catered Event	& Margaret Hausman	Beth Manter	Elaine Pridham	Weatherhane Seafood
Jon R. Cavallo	Mark and Sandy Gagnon	Margaret E. Burnham	Heather & David Webster	& Family
Celebrities for Charity	Jay & Vivienne Gale	Charitable Trust	Wentworth Douglass Hospital	
Foundation	Candice Gardner	Marshwood Adult	Beth Werker	
Childlight Yoga	Janet & George Gaudette	& Community Education	Nancy & Gary Wetzel	
Brad Christo & Hope Murphy	Cynthia L. Giguere-Unrein	Bernie & Marie Marvin	Jean & Albert Whitaker, Jr.	
Civil Consultants	Jan Gochey	Cecelia F. Marvin	Susan White,	
Bill & Callie Clapp	Sean Gorham / State Farm	Frederick Mauger	Griffin & Andrew Simmons	
Jan & Donald Clark	Cheryl Goodwin	Scott Landis and Nina Maurer	Sydney & Phyllis White	
Thomas & Anne Claus	Rebecca Gowdy	Dan & Susan May	Vicky & Bruce Whitney	
Andrew Colby	Kristen Grant	David S. Mayo	Beatrice Whitney	
Valerie & Andrew Cole	Jean Graunke	Jack Mazzotti	Whitney, Mundy & Mundy	
Molly Colman & Don Markley	Rob & Kathy Gray	Denise & Henry McDermott	Robert & Barbara Wickstrom	
Community Chorus	Great Northern Builders, Inc.	Richard & Ellen McGregor	Wildnauer-Haigney Family	
at South Berwick	Great Works Chiropractic	McIntire-McCooey	Rosenberg Family Foundation	
Sandra & Gerald Cosenza	& Wellness	Funeral Home		

Kim Willoughby
Liz & Bruce Wilson
Judith & Ernest Wood
Christine Woods
Fia & David Yarian
York Hospital

Memorial Gifts

In Memory of
Greta & Maurice Benoit
Peter & Kathleen Loveland

In Memory of
Abigail Lynne Becker
Linda & Rick Becker

In Memory of Peg Colgate
Dennis & Jean Robillard

In Memory of
Kerry Anne Clarke
The Clarke Family

In Memory of
Susanne Delano Dunn
Jay B. Allen
Sally K. Atkinson
Florence Bloomberg
Diane Bonin
Sally & Donald Caudiill
Lisa & Michael Christian
Kenneth R. Cooke
Janet A. Dittmar
Kathryn Foden
Jennifer A. Fox
Martha & Arne Guesteby
Phyllis Haskell
Phyllis Gail Horsefield
Marc & Deborah Jacobs
Sarah Jacobs
Cathy King
Galen & Tod Mott
Elizabeth Niece
Cathy & Glenn Rhuda
Susan Joy Sager
Richard & Christa Vermeiren

In Memory of
Natalie & Harland Goodwin
Harland and Peary Goodwin
Sean Leary
Karyn Scharf Morin
& Roger Morin
Rosalie Scharf

In Memory of Koren Howarth
& Shane Holton
Denise Joy & Fred Flammia

In Memory of
Priscilla Perry Forte
Kay Forte

In Memory of Charles Chris Hale
Marilyn Ladner

In Memory of Faye Johnson
Patricia Barnard
Bay Corp Holdings, Ltd.
Jenny & Edward Fincher
Elaine & Melvin Hasty
Eileen Jewett
Natalie Lewis
Lydall, Inc.
Peter Moore
Angela & Arnold Tarr
Brian Thomson
York High School Class of '87

In Memory of Dorothy Kenniston
BAE Systems, Inc.
Marie & Pete Disante
Wayne & Ouida Drinkwater
Elm Street Middle School
Pennichuck Middle School
John C. & Ramona Ray
Stephen & Nancy Robertshaw
Michael & Debra Scanlon
Christie Smith

In Memory of Melissa Murphy
Robert Allen & Ann Moulton
Barta Anderson
Pauline & Warren Clement
Patricia Mountain
Eleanor Murphy
Dennis Schafer
Town of Berwick Employees
& Selectmen
Linda & Frank Underwood

In Memory of Gloria Roberge
Debbie Briggs & Daughters
Cynthia Gagnon
Sandy & Mark Gagnon
Susan & David Gagnon
Arlene & William Hodgdon
Jim & Hilda Howell
Mark & Trudy Joncas
Elizabeth Lane

In Memory of
John C. Richardson
From His Family

In Memory of Robert W. Sager
Susan Joy Sager

In Memory of
Robert J. Schremmer
Patty Lyman Schremmer

In Memory of
Lee Morrison Shipley
Jack Shipley

In Memory of
Gordon Bruce Trafton
Jean Trafton

Honorary Gifts

In Honor of Deborah Blouin
Craig Blouin

In Honor of Bill Bray, Richard
(Dick) Gagnon, Cliff Ham, Sam
& Carol Mick, Gloria Roberge,
and Dennis Smith
Mark Pendergast / Salmon Falls
Nursery & Landscaping

In Honor of Jane Cowen Fletcher
Anonymous
Carrie F. Armstrong-Ellis
Jennifer R. Brewer
Jan & Donald Clark
Laurie Clifford
Dana Clinton
Darcy & Brian Coffta
Teresa Corson
Rick Coughlin
Jean Demetracopoulos
Karen Eger

The Haas Family
Sammie Haynes
Nora Irvine
Terry L. Johnson
Kelley Martin & Ted Sherbahn
C.J. Mauger
Scott Landis and Nina Maurer
Mary Ann & Mike Minard
Patti Mitchem
Wendy Pirsig
Hap & Susan Ridgway
Vicki Stewart
Gretchen & Bill Straub
Jeannie Brett Tsairis
Puff Uhlman
Judy & Ernie Wood
Lynn Wildnauer

In Honor of Gerry Desilets
George Muller

In Honor of Audrey Fortier
Friends of the Library

In Honor of the Founders
Constance Eaton
& William Hart
Rudy Naples
Joan Stansfield

In Honor of the Grogg Family
Audra C. Grogg

In Honor of Wes Kennedy
Patricia & Gerald Daley

In Honor of Michelle Kareckas'
service on the Town Council
David Burke
Jean Demetracopoulos
David Webster

In Honor of Mike Lassel
Daniel Abramson
Stephen & Karin Barndollar
Albert, Jane & Daniel Hislop
Nora Irvine
Michelle & Jack Kareckas
Simone Masse
& Phil Kendrick
Amy Miller & John Klossner
Daniela Moebius
Eberhard
& Hannelore Moebius
Martin & Louise O'Donnell
Carl Pehrsson
Daniel & Pauliina Pope
Rachel & Paul Schumacher

In Honor of C.J. Mauger's
Appalachian Trail Hike
Linda & Rick Becker
Kathleen R. Brady
Sandra Doehler
Peggy Faulkner
Ronald S. Fitzpatrick
Joseph T. Galietto
Gregory A. Hansa
Karen & Peter Knowles
David Martinage
Kim Myers
Mamie Anthoine Ney
Diane & Richard Sperandio
Seacoast Energy Alternatives

In Honor of Patti Mitchem
Sandy Agrafiotis
Cindy Bean
Roberta & Floyd Beavers
Linda & Rick Becker
Karen & Tim Benoit
David & Jennifer Betancourt
Maya & Len Bogh
Audrey Bohanon & Jeff Lind
Susie Burke
Brad Christo & Hope Murphy
Jan & Don Clark
Margaret Cook & Alice Timmins
Jane Cowen & Brad Fletcher
Deb & Gary DeColfmacker
Mimi & Ray Demers
Jean Demetracopoulos
Kate O'Brien & Mark Ducey
Karen & Bob Eger
Marilyn Eimon
Perry & Susan Ellsworth
Trish English & Mark Pechenik
Constance & Bill Fortenbaugh
Scotty Friar & Larry Hagar
Cynthia Gagnon
David & Susan Gagnon
Sandy & Mark Gagnon
Vivienne & Jay Gale.
Anne Gamble
& George Ordonez
Janet & George Gaudette
Tom Gilmore
Rebecca & Marc Gowdy
Tom & Cheryl Harmon
Sammie Haynes
& Cormac McCarthy
Ruth Howarth
Jim & Hilda Howell
Sally Hunter
Nora Irvine
Denise Joy
Wes & Patricia Kennedy
Marilyn Ladner
Kathleen Landers
Scott Landis & Nina Maurer
Pat Laska & Ken St. Hilaire
Jessica & Joe Long
Beth Manter
Patsy Marshall
Amy Miller & John Klossner
Bill & Martha Mitchem
Susan Moseman
& David Wadler
Galen & Tod Mott
Robert & Mamie Ney
Julia & Michael Ouellette
Ovation Fundraising Counsel
Carl Pehrsson
Bonnie Peterman
Wendy Pirsig
Kara Plank
Daniel & Pauliina Pope
Elaine Pridham
Cari & Michael Quater
Ginny Reusch
Lorraine Robida
Patricia Robinson
Anita Rosencrantz
& Robert Tutwiler
Rachel & Paul Schumacher
John & Maggie Skafidas
Tin & Jane Smith
Karen Spillane
David & Mary Stansfield
Gretchen & Bill Straub
Ann Marie Townsend

Puff Uhlman
Sharon Venzke
Connie Weeks
Nancy & Gary Wetzell
Susan White
Ann R. Wildnauer
Kenneth Wildnauer
K. Lynn Wildnauer
Judith & Ernest Wood

In Honor of
Bill & Raymah Morgridge
Suzanne & Duncan Raeside

In Honor of Aline Perry
Louise & Paul Callahan
Elizabeth & Gary Cilley
Zelda Kenney
Brenda & John LaBranche
Loretta Lavac
Maria Ellen Madden

In Honor of
Tina Polichronopoulos
Noah & Ethan Crawford

In Honor of the Stevens Family
Dr. O. Robert & Janet Stevens

Gifts to the Town

In Memory of Carolyn Blouin
& Amy Schramm
Craig Blouin
Deborah Blouin
Dennis Blouin

other private donations to
Town's Library Capital Fund
Estate of Carolyn Blouin
Peter Howell
Elizabeth Lane

In Honor of Norma Tutelian
from Town Councilors

Capital Fund Donations 2004
Tony Beaumier
Richard Clough
Molly Colman
Brian Dowd
Karen Eger
Cynthia Gagnon
Rebecca Gowdy
Sally Hunter
Patti Mitchem
Charline Parsons
Wendy Pirsig
Paul Schumacher



Recreation

It takes many people with many different skills to make South Berwick Recreation a strong and effective Town department, offering a variety of recreation opportunities for all ages. South Berwick Recreation appreciates that each staff member, instructor and volunteer adds a unique contribution to the success of our programs.

The Recreation Committee followed through with our planning and opened the new South Berwick Ice Rink next to the Youth Center on January 26, 2013, and 55 skaters agreed the ice was nice. This accomplishment was physically due to the efforts of Jeff Hoerth, Chairman; Mike McGinness, Committee Member; the Public Works Department and volunteers. Thank you to the Town for help with funding. In anticipation of opening, South Berwick Recreation offered a Family Skate Night at Churchill Rink, where 60 people enjoyed skating to music and the theme, "Think Rink."

The Recreation Department was able to loan out adult and children's snow shoes purchased with funds from the Elizabeth Vaughan Fund and shared with Vaughan Woods State Park. Friday night ski trips to Gunstock and Saturday trips to Mt. Cranmore for Marshwood Middle School and Marshwood High School students, families and friends continued to be popular.

Powder House Hill got a makeover and made history as volunteers (Eric Mundell, Chad Gregory, Jeremy Drake, John Leach from the South Berwick Water District and others) made snow on the hill for the very first time. This was truly a learning process made possible with the help of Shawnee Peak.

Families always look forward to the South Berwick Senior Center "Breakfast with Santa." Our Town Manager, Perry Ellsworth, does a great and convincing job as Santa and sing-a-long music is provided by Brian Stankovich. Seniors volunteer to host this community holiday event, complete with gifts, cookie decorating and holiday crafts. Also, "Santa" volunteers, Tom McCullom and James Leslie, give children a chance to get a phone call straight from the North Pole.

The 23rd annual Father/Special Date and Daughter Valentine Dance created lasting memories for 254 girls and their dates. Thanks to Bows n' Balloons, Louise Cole-Anderson, Catalina Bakas, MHS Interact Club, the Recreation Committee, Nicole Drake, Heather Holland, Tracy LaPointe and many volunteers for coming together to present this special event.

The South Berwick Senior Center at the Community Center celebrated its 17th anniversary in 2013. The Center is dedicated to providing activities that enrich the lives of all area adults age 50+, and provides a safe and friendly place where seniors enjoy friendship, hot meals, fun and fitness. The Center helps seniors to facilitate connections, such as healthcare clinics and the AARP free tax assistance, as well as enjoy innovative programs. We offer a variety of exercise classes, a walking group, bingo, bridge, cards, line dancing, guest speakers, trips and a monthly newsletter. Thank you to the South Berwick Fire Department and Public Works, volunteers and the Town for assisting the Center's recovery from a sprinkler flood this year. The Center is a success due to the efforts of the Senior Center Advisory Council, volunteers, Mona Stankovich (Administrative Assistant), Kera Ashline and Emmy Goodwin (cooks), David Lash, maintenance and all the seniors who support our programs.

South Berwick Recreation is fortunate to have a talented and caring summer camp staff. Camp attendance ranged from 50 to 73 campers a week, with the Town, Marshwood Great Works School, Central School, Senior Center, Strawberry Run and the First Baptist Church making contributions towards 44 children going to camp that might not have had this experience otherwise. The Strawberry Run and Kennebunk Savings Bank also made contributions toward special field trips.

Village Motors continues as the lead sponsor for the 5-Mile Strawberry Run and 2.5 Fun Walk. Our thanks to them and our co-lead sponsors Paul T. Berry, MD; Dick Brown, TME; Mick Construction; P Gagnon & Son, Inc.; Photographs by Katherine; South Berwick Pharmacy; Seacoast Compounding, Inc.; Southern NH Hydroelectric and the South Berwick Water District. We also value our road race volunteers, our runners and walkers. This local race contributes towards camp scholarships and special events.

Other popular programs include spring and fall Pee Wee Soccer, Indoor Fun & Fitness, Mad Science, Children's Yoga, Tree Tops Chorus, an Easter Egg Hunt, adult open gyms, summer tennis, United Way Day of Caring at the Youth Center and the many events that we help to facilitate at the Community Center.

The Recreation Department appreciates the support of the South Berwick Recreation Committee and we want to thank our outgoing members Tracy LaPointe, Secretary, and Mike McGinness for their outstanding community service.

Sincerely,
Sharon Brassard
Recreation Director

General Assistance

2013 brought some changes to the Social Services Department. After two years of serving the families of South Berwick through General Assistance, Roberta Orsini accepted a position with the City of Portsmouth. We will miss Roberta and all that she did for South Berwick. Toward the end of the year, I joined the South Berwick team as the General Assistance Administrator. For the 31 years before that, I was the Deputy Town Clerk/General Assistance Administrator for the Town of Kittery.

General Assistance is a State mandated program. To receive assistance, applicants are required to comply with program rules and meet eligibility criteria governed by the State of Maine statute and policies and Town of South Berwick ordinance. The program supports individuals in need by providing applicants with food, housing, fuel, medications and other basic necessities.

Applicants are held accountable for how their income is spent and must show receipts at each appointment as well as supply proof of household income. Requirements are put on them to be eligible for future assistance. For example, they are required to apply for a free phone from Safe Link and they are also required to search for work and keep a job log.

General Assistance law requires that able-bodied individuals participate in Workfare as a condition of receiving assistance. This program is new to South Berwick and we are doing our best to make this program work for our residents. It is our goal to have this program offer realistic work opportunities in various town departments. We are preparing a list of work people can do such as helping at the Senior Citizen doing dishes, working at the Transfer Station, raking leaves, shoveling, painting, weeding, and sweeping Main Street. The goal of Workfare is to encourage employment and self-efficiency.

We are very lucky to have additional resources for the residents of South Berwick. The South Berwick Food Pantry served 86 families (234 people) last year. This is a great resource for our Town and it provides much needed assistance to those in need.

Thanks to the continued generosity of individuals, businesses, schools and local churches we were able to provide the following gifts and scholarships to children and their families:

- 48 Thanksgiving Food Baskets
- 52 Christmas Food Baskets
- 80 Christmas Star Children
- 44 Summer Camp Scholarships

Although, at times, general assistance can be difficult to administer, I do enjoy the job and am looking forward to trying to do my best balancing the law while at the same time using compassion.

Sincerely,
Kathryn M. Pridham
General Assistance Administrator

Old Berwick Historical Society

As keepers of South Berwick's rich history, the Old Berwick Historical Society (OBHS) maintained a busy schedule in 2013.

Our monthly lecture series, held at Berwick Academy, attracted people not only from South Berwick but surrounding towns & cities. Topics ranged from Revolutionary era firearms to the Reverend John Tompson & the founding of Berwick Academy. We are fortunate to have these programs presented by people from varied backgrounds and interests.

The Hike Through History education program, in collaboration with Central School, Marshwood Middle School and OBHS had its' 19th hike in May 2013. The focus was JOURNEYS... how people travelled before automobiles and airplanes. Hundreds of students accompanied by teachers, school administrators, parents and Town officials, traveled to designated stops to learn and understand our local history.

“King William's War Living History Event” was held in August at the riverfront park near the Counting House. This presentation was a two day event depicting a colonial encampment in the late 1600's.

The Old Fields Archeological Dig had another rewarding summer session. The Field School drew college students and others to participate in this exciting process of discovery.

The Annual Lighting Up Fall event in November brought Towns' people together to celebrate and support the year's work. The auction held at the same time was a successful fund raising event. “Adopt a Prop” brought in \$1200 to support the props for Hike Through History.

Come explore our many exhibits and displays, learn about the lives of ordinary and extraordinary people who have helped to make our Town the place it is today. The heart of OBHS is its' dedicated members and volunteers who support educational programs, present workshops, lectures, and conduct Town & cemetery tours. New material continues to be found and donated to OBHS helping to piece together more of the puzzle of South Berwick's proud history.

The Counting House Museum is open in the summer, Saturdays & Sundays from 1 – 4 pm. We are also open by appointment. We look forward to seeing you there!

Please visit our website at www.oldberwick.org. You may also send questions to info@oldberwick.org. Our local phone number is 384-0000.

Respectfully submitted,
Vicky Whitney, President
Old Berwick Historical Society



Third graders visit the Counting House
(photo courtesy Old Berwick Historical Society)

Conservation Commission

Mt. Agamenticus Steering Committee:

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

Earth Day Road Clean-up:

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

Annual Well Water Testing:

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

Hazardous Waste Disposal Education:

We partnered with the Transfer Station for the 2013 Household Hazardous Waste Day to provide additional education and communication about the event and the dangers of improper disposal of household hazardous waste.

Town Forest:

In October we joined Great Works Regional Land Trust for a dedication of the Gerard Derochers Memorial Forest that was donated to the Land Trust by the Gallo family and the dedication of a new trail to the river in the Town Forest.

Open Space Planning:

We worked with Mt. Agamenticus to the Sea, Great Works Regional Land Trust and the Town Council to identify and prioritize the Town owned lands that are suitable for conservation.

View the Open Space Plan at www.southberwickmaine.org

Discover South Berwick - we live here!

Respectfully submitted,
South Berwick Conservation Commission



Boat Launch on Dover Eliot Road
(photo courtesy Conservation Commission)

Cemetery Association

To the Residents of South Berwick:

The South Berwick Cemetery Association was founded in 1880. We are a 501C3 non-profit filed with the Maine Secretary of State. The association is responsible for overseeing the care and maintenance of Woodlawn, Pleasant Hill, and Portland Street burial sites. Funding for these tasks is provided by sales of burial lots, income from investments, burial fees, and donations.

This past year, we once again received \$5000 in funding from the Town of South Berwick toward the upkeep of over 500 veterans' graves within the above mentioned burial sites. We also received a number of donations from residents. For the second year in a row, we received financial help from Mr. and Mrs. Richard Chick of Poland, Maine (former residents of South Berwick), which has enabled the association to repair and reset over 50 headstones and markers; also, many thanks to Steven Roy Monuments for helping to further this particular project. A grant was also received from the Strawberry Festival Community to purchase a lawn mower for smaller jobs.

The association has seen many improvements over the last few years. We will now look to initiate our first annual fund drive to help offset operation costs and make much needed improvements. We hope you will support our efforts.

Lastly, this year two members stepped down after many years of service to the Association, Maynard Hanson and Gerald W. MacPherson, Sr. Their commitment to the Committee was steadfast and both will be greatly missed. That said, we welcome two new members, Dawn Chase, and Dana Hughes, and look forward to their fresh perspective.

Respectfully Submitted S.B.C.A.
Suzanne Roberge, President
Scott Brown, Superintendent
Bruce Whitney, Treasurer
Robin Hilton, Secretary
Paul Hussey Jr.
Dana Hughes
Dawn Chase



Library Director Karen McCarthy Eger helping a patron with research in the Study Room

SoBo Central

SoBo Central was formed as a non-profit in 2009 to bring together citizens working to make South Berwick the kind of town we all want to live in. The organization provides an umbrella for groups putting on concerts, running the ski hill, nurturing our downtown, providing fuel and food for those in need and working to keep our town healthy - environmentally, socially and economically. We invite all residents and business people to join us for any of our events and programs.

SoBo Central's signature event, the South Berwick Lantern Fest, for the third year drew thousands of people to Spring Hill. A picnic and concert was followed by a parade down to Knights Pond. At the waterside, lanterns were released onto the pond and into the night sky.

Here are the reports from SoBo Central's programs:

Keeping South Berwick Warm (The South Berwick Fuel Fund) helps residents who are short on funds and have an empty fuel tank. Recipients must meet 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. A successful annual soup supper in November at Spring Hill Restaurant and other donations through the year allowed us to serve 26 clients for a total of \$9,000 in fuel aid.

The South Berwick Community Food Pantry, in its 10th year of operation, continued to receive donations of food, services, and money to help meet the needs of Town residents. The York County Food Rescue contributes food monthly. Hannaford's in Dover offers excess food from the deli and meat departments weekly and Shaw's Supermarket also donates food. We benefit from Central School's 100-day food drive and US Postal Service food drive in spring. Pantry use increased again in 2013, when we served about 69 families a month representing 2,207 people. Volunteers come from throughout the community, most 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 South Berwick Rotary. The Food Pantry is open 6 to 7:30 pm Thursdays and 10 to 11:30 am the first and third Fridays of the month.

Hot Summer Nights again filled the air with music and stories from talented local artists. Last season was phenomenal, the weather was not always the best, but we always had fantastic music and friends gathering. We enjoy joining with friends and family on the Central School lawn. And we thank every one of our sponsors for making these shows possible!

South Berwick's annual Home for the Holidays, sponsored by SmartGrowth, again drew families to shop and celebrate downtown. The event has become a staple of the Town's holiday celebration in early December. The Women's Holiday Art Sale drew shoppers to the Jewett Eastman House, while carolers and Santa entertained revelers enjoying stores filled with crafts, food and shopping. SoBo Central's scavenger hunt has become a crowd favorite, enticing people to visit stores while youth make their way to prizes on lower Main Street.

The Friends of Powderhouse Hill continued to offer refreshments for skiers and sledders during hours the lift was open. The hill for the first time tried out snowmaking equipment and found it held great possibilities for adding days to our season. When snow was falling, local families continued to come out for healthy, affordable local entertainment and exercise in the fresh winter air.

Respectfully submitted,
Amy Miller
Secretary

Great Works Regional Land Trust



GREAT WORKS
Regional Land Trust

www.gwrlt.org

*...striving to conserve
working landscapes and wildlife lands,
...saving the best for our children and yours.*

February 2014

Greetings, Citizens of South Berwick,

RE: 2013 South Berwick Town Report Update

For the period covered by this Annual Report, July, 2012 through June 2013, Great Works Regional Land Trust continued its work throughout our six town service area. South Berwick figured prominently in our land and water conservation work. Examples of our work include:

Gerard Desrochers Memorial Forest: Adjacent to the Town Forest off Knights Pond Road we received a donation of 135 acres from Patrice Gallo in memory of her father, Gerard Derochers. To provide Land Trust stewardship and public access, the Town donated easements along its access roads and through the Town Forest.

Vine Street Turn-Around Easement: In order to help resolve a traffic problem with the closure of Vine Street northerly of the dam and MaineDOT owned bridge, the Town requested and was granted a vehicle turning area on Land Trust property abutting Leighs Mill Pond.

Eagle Scout Project at Orris Falls Conservation Area: Eagle Scout Conor LeSelva of South Berwick BSA Troop 338 completed an eagle scout leadership project further researching and interpreting the Littlefield farm site adjacent to Orris Falls. An interpretive sign was placed near the old house foundation.

Drainage Improvements and Wildlife Crossings at Ogunquit Road: Part of our Kimball Farm North Project included Land Trust participation with Town road improvements. The Trust provided over-sized culverts along with other appurtenances for this Town project which improves drainage across the road to the Ogunquit River and also benefits wildlife by reducing road crossing mortality.

Our best work is said to be done through collaborative efforts. The above examples illustrate this spirit of cooperation for the good of all.

The Mission of the Great Works Regional Land Trust is to conserve the value of our natural, historic, agricultural, forestry, scenic and recreational resources. GWRLT pursues 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. Our work is concentrated in the southern Maine towns of Berwick, North Berwick, South Berwick, Eliot, Ogunquit and Wells.

Respectfully submitted,
Great Works Regional Land Trust
Jack Kareckas
Board Member

207-646-3604

Mailing Address: P.O. Box 151, South Berwick, ME 03908
Office: Beach Plum Farm, 610 Main Street, Ogunquit, ME 03907

info@gwrlt.org

Providing conservation options to landowners and communities in the Berwicks, Eliot, Ogunquit & Wells since 1986.

Tax Collector

2012/2013 Unpaid Real Estate Taxes

14 Highland Ave LLC	1,859.37	Mahony, George D & Michael P	1,846.75
A & R General Contracting	3,427.03 *	Mallon, Melinda M	1,437.29 *
A & R General Contracting	3,427.03 *	Manville, Elliott H & Susan B	4,265.22
Adair, Marcia M & Gano	1,577.48 *	Mayo, Fred A III	2,215.56 *
Anderson, Eric & Ryan	4,478.40 *	McCarthy, Margaret R Heirs	2,173.79
Bain, Bruce	2,070.43	McShee, Norma	1,900.05
Bartlett, Richard I & Lynne M	3,745.19	Michaud, Rebecca	2,424.12
Bickford, Monica	3,241.32 **	Mirvic LLC	29.18 *
Bowden, Michael C & Penny L	40.04	Murphy, Teresa M & James R	1,150.64 **
Bowden, Scott	499.04	Mushorn, Marjorie	1,850.79
Brookes, Robert	1,006.15	Myers, Kevin	1,012.61
Campbell, Deborah A	1,400.81 *	Newsy, Sharon	3,349.51
Campbell, Ronald D Jr & Deborah	2,650.22 *	Owner Unknown	355.30
Carey, Marey B Trust; Maureen Carey Trustee	3.90 *	Owner Unknown	308.47
Carey, Marey B Trust; Maureen Carey Trustee	61.77 **	Owner Unknown	174.42
Charles, Rebecca Trust	3,330.13	Owner Unknown	324.62
Cheney, Hartley I (Eugene Cheney)	943.16 **	O'Loughlin, James F & Joanne T	1,614.19
Connors, Jennifer J	2,330.82	O'Neil, Robert E & Matthew	2,808.49 *
Cormier Realty Trust; Kristen Legere Trustee	2,760.04	O'Neil, Robert E & Matthew	2,214.16 *
Dagan, Mary L & Healy, Patrick J	1,105.37 *	Pierce, Joseph William	1,553.63 *
Donahue, Marie Revocable Trust	3,704.81 **	Poulin, Paul F & Kimberly A	9.11 *
Downing, Charles & Bonnie	5,926.60 **	Prue, David G & Kubik, Valerie J	2,284.78
Duke, Shari	153.36	Ramsdell Sand & Gravel	287.47 *
Dwelle, Neal S	1,744.20	Ramsdell Sand & Gravel	4,530.08
Eastbrook Timber Company	1,264.55	Ramsdell Sand & Gravel	295.74
Eastbrook Timber Company	331.08	Randolph, James Patrick	738.60 *
Eastbrook Timber Company	203.49	Raynes, Francine A & George S Jr	7.13 *
Eastbrook Timber Company	272.94	Renaud, William A III	4,959.67 *
Edwards, Michael P & Jennifer L	18.56	Richards, Michelle Roberts & Christopher D	4,276.52 *
Elios, Corrine J	1,987.35 *	Sanborn, James E	3,318.83 **
Elwell, Jeffrey W & Robin L	3,512.63 *	Schneider, Craig E & Pamela J	4,702.88 *
Emerson, Ernest J & Mary I	3,756.49 *	Smith, Forest B	1,737.74
England, Mike & Brenda	1,106.12 *	Soule-Hinds, Susan P	2,165.72 *
Friebely, Rowland Hartley	2.73	Sterling, Ralph E & Allen & Barbara	3,467.41 *
Gale, Jay D & Vivienne C	6,745.86 **	Stevens, Richard D & Catherine A	1,800.73
Goulet, Patricia A	3,624.06	Stevens, Richard D & Catherine A	965.77
Gove, Manley C Sr	620.16	Stevens, Richard D & Catherine A	1,805.57
Gove, Manley C	205.11	Stevens, Richard D & Catherine A	1,661.24
Gove, Manley C Sr	944.78	Swan Realty Trust	130.81 *
Gowen G Edward Jr & Thomas C	1,121.62 *	Sweet, Kathleen E	2,961.10 *
Heath, Donald A & Ida G	2,203.13 *	Syvinski, Lorraine	2,999.56 **
Holmes, Carroll E & Gloria L	1,517.29 *	Syvinski, Lorraine	2,362.75
Holton, Mary E & Carl J	3,020.05	Tedesco, Ralph, Trustee; Ash Street Realty Trust	19.39 *
Jennings, Maria N	222.14 *	Thompson, Evan E	98.65 *
Joy, Michael W & Liane M	2,048.96	Turner, James R	424.75 *
Kamark Trust	786.51	Walsh, Laurie A & Kurten, Stepanie F	1,184.60
Knox, Margaret J Family Realty	1,283.18 *	Wile, Lori	1,365.63 *
Labella, Carol	2,969.99 **	Will, Debbie L	2,335.29
Lavigne, Leo R & Diane	1,629.17 **	Wise, Herbert F & Adele M	861.60 *
Leedberg, Melvin E Jr	146.97 *	Wittner, Roger K & Marlene L	3,457.72 *
		Total	\$183,257.22

Tax Collector (continued)

2011/2012 Unpaid Real Estate Taxes

A & R General Contracting	3,289.10 *
A & R General Contracting	3,289.10 *
Bain, Bruce	1,987.10 *
Bowden, Scott M	478.95 *
Campbell, Ronald D Jr & Deborah	336.68 *
Charles, Rebecca C Trustee	3,190.11 *
Cheney, Hartley I (c/o Cheney, Eugene)	597.64 *
Cormier Realty Trust (Legere, Kristen - Trustee)	2,648.95 *
Marie A Donahue Revocable Trust	1,777.85 *
Downing, Charles & Bonnie	3,008.30 *
Dwelley, Neal S	1,674.00 *
Eastbrook Timber Company Inc	1,213.65 *
Eastbrook Timber Company Inc	165.43 *
Eastbrook Timber Company Inc	195.30 *
Eastbrook Timber Company Inc	261.95 *
Goulet, Patricia A	3,478.20 *
Gove, Manley C Sr	595.20 *
Gove, Manley C	196.85 *
Gove, Manley C Sr	906.75 *
Holton, Mary E & Carl J	1,495.78 *
Kamark Trust	754.85 *
Labella, Carol	675.65 *
Manville, Elliott H & Susan B	4,093.55 *
McCarthy, Margaret R Heirs	1,799.35 *
Michaud, Rebecca	2,326.55 *
Murphy, Teresa M & James R	86.80 *
Mushorn, Marjorie	1,776.30 *
Owner Unknown	341.00
Owner Unknown	296.05
Owner Unknown	167.40
Owner Unknown	311.55
Pierce, Joseph William & Eliza	44.52 *
Ramsdell Sand & Gravel Inc	4,347.75 *
Sanborn, James E	2,950.22 *
Schneider, Craig E & Pamela J	2,072.73 *
Stevens, Richard D & Catherine A	1,728.25 *
Stevens, Richard D & Catherine A	926.90 *
Stevens, Richard D & Catherine A	1,732.90 *
Stevens, Richard D & Catherine A	1,594.27 *
Turner, James R	407.65 *
Wile, Lori	144.20 *
Will, Debbie L	2,241.30 *
Wittner, Roger K & Marlene L	1,669.22 *
Total	\$63,275.85

2010/2011 Unpaid Real Estate Taxes

Owner Unknown	332.20
Owner Unknown	288.41
Owner Unknown	163.08
Owner Unknown	303.51
Total	\$1,087.20

2009/2010 Unpaid Real Estate Taxes

Northern NE Telephone (Fairpoint)	4,468.80
Owner Unknown	334.40
Owner Unknown	290.32
Owner Unknown	164.16
Owner Unknown	305.52
Total	\$5,563.20

2012/2013 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	121.13
C E Holmes Construction (Carroll Holmes)	269.86 *
Early Bird (Penny Morgan)	29.07
Pepperland Café	815.58
RBS Citizens NA	16.15
South Berwick Dental (Robert Orendorf)	1,920.70 *
South Berwick Family Practice (Wentworth Hospital)	11.89 *
St Pierre Farms (Donald/Irene St Pierre)	125.97 *
Stained Images Glass Studio (Katherine Adams-Gray)	21.00
Vacuum Village	40.38 *
Total	\$3,371.73

2011/2012 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	116.25
Early Bird (Penny Morgan)	27.90 **
Total	\$144.15

2010/2011 Unpaid Personal Property Taxes

Bit 'O Green Landscaping (Shaun Baker)	113.25
Total	\$113.25

All taxes were outstanding as of June 30, 2013

* indicates paid in full after June 30, 2013

** indicates partial payment made after June 30, 2013

Payments posted through April 7, 2014



Enjoying a good book with a good friend

2013 Abatements

2012/2013 WRONG OWNER ABATEMENTS

ALBRECHT, JAMES S	004-011	3,617.60	MCCORMICK, JOHN F & BRAGDON, TAMARA M	010-075-A	4,074.65
BAKER, DAVID F & MARY F	013-042-B	3,649.90	MCMAHON, JAMES & BIZZOCCHI MICK	023-038-C	214.80
BEARDEN, JEFFREY B	007-006-003	5,040.42	MOORE, PAULINE A	027-008	2,835.94
BISSON, LILLIAN T. HEIRS	024-001	2,948.99	MORELAND, MATHEW R	030-012	2,346.60
BOGH, LEONARD S	028-117	4,324.97	MORGRIDGE, JUDY A	008-067	3,980.98
BOWDEN, MICHAEL C	003-020-D	515.19	MOURA, MARIE E	014-013-016	4,370.19
BOWDEN, MICHAEL C	003-020-B	3,782.33	MYERS, PHILIP L	003-020	3,751.65
BRESNAHAN, MICHAEL G	009-040-A	3,733.88	NADEAU, CHRISTOPHER D & POOLE, KELLY J.	027-037	2,768.11
BREWER, PETER G	033-125	3,288.14	OBERG, WILLIAM M & ELKE C	029-009	3,583.69
BROOKES, SUSAN V	004-087-002	1,006.15	OWENS, RICHARD C	006-021	3,653.13
BROOKES, SUSAN V	004-087-004	377.91	PAGE, DON C IV & BRENDA L	035-104	3,481.94
BURNS FAMILY TRUST (ROBERT & ELIZ- ABETH)	032-009	4,878.92	PARKER, MARTIN L & SARAH W	028-125	4,228.07
BYRNE, JOHN M & GAYLE E	035-039	3,612.76	PINKHAM, RICHARD & DIANE	007-044	4,019.74
CARR DEVELOPMENT CORP	013-215	5,731.64	POULIN, SUSAN A & CARLISLE, GORDON	020-007	3,089.50
CARSON INVESTMENTS, LLC	005-042-001	4,447.71	QUINTON, NOEL	007-030-017	2,763.27
CITIMORTGAGE	024-007	2,894.08	REDDY, BETH ANNE	027-072	4,778.79
COE, ENOLA G	001-011-004	1,227.40	RUTH, JOHN E	010-039-A	4,622.91
COE, ENOLA G	001-011-010	1,229.02	SCHOFF, MICHAEL C	010-070	5,302.05
COE, ENOLA G	001-011-016	1,287.16	SECURED ASSET MANAGEMENT	007-017-001	3,761.34
COE, ENOLA G	001-011-018	1,227.40	SIMONDS, DIANE S, HEIRS	033-107	3,215.47
COE, ENOLA G	001-011-021	1,227.40	SPECKER, MICHAEL D & DARCY E	002-033-A	4,486.47
COE, ENOLA G	001-011-081	1,736.13	STALNECKER, JR HARRY P, HEIRS OF	019-029	2,624.38
COE, ENOLA G	001-011-026	1,227.40	STERLING JR, ALLEN & SHIRLEY J	015-114	1,224.17
CRESSEY, DAVID A & LISA J	019-001	3,246.15	STRADA, DOMINIC B	034-027	3,867.93
DECOFF, CHESTER E & VICTORIA	013-049	3,488.40	TD BANK NA	015-035	3,313.98
DUDLEY, BRADFORD H	009-040	3,041.05	TETU, CLAUDETTE M	004-053	5,066.26
DUDLEY, FRANCIS & JANE, TRUSTEES	010-032	80.75	TICE, STEVEN & MARDEL	034-047	3,536.85
EASTMAN, GARY E	012-086	3,042.66	US BANK NATIONAL ASSOCIATION	002-013-B	2,561.39
EMERY, CHRISTINA R	020-011	2,824.64	WALSH, LAURIE A	005-011	2,369.21
EMERY, GEORGE E, HEIRS OF	009-045	2,211.77	WARREN JR, KENNETH & PRISCILLA	013-014-A	176.04
FEDERAL HOME LOAN MORT CORP	031-131-011	2,117.27	WARREN JR, KENNETH & PRISCILLA	013-013	2,897.31
FEDERAL NATIONAL MORTGAGE ASSOC	034-053	3,916.38	WATERHOUSE, FREDERICK C	029-019	3,564.31
FEDERAL NATIONAL MORTGAGE ASSOC	020-025	2,882.78	WELCH, RUTH HEIRS	014-031-A	6.46
FLYNN, JAMES J	027-081	8,078.23	WHEELER, RONALD	009-076	1,145.04
FOLEY, JOHN M & PATRICIA A	014-013-012	5,205.15	WHITE, DONALD JR & JENNIFER	035-058	3,362.43
GILLIBRAND, GARY A	004-005-002	4,446.10	WILDNAUER, FREDERICK A	001-015	1,287.16
GOODWIN, WILLIAM G & MICHELLE A	007-013-002	4,573.68	ZAKIAN, ROBERT J, TRUSTEE	001-011-066	1,723.21
GORI, JASON A & HALEN K	032-037	4,005.20	ZALENSKI, STANLEY F	006-029	5,243.91
GOVE, SR MANLEY C & LINDA J	014-003	3,330.13	ZIMMER, MARK F & BREWER, JENNIFER	022-004	13,302.76
GOVE, SR MANLEY C & LINDA J	014-009-B	620.16			
GRAY, ALLISON B & CHARLES M	024-041-001	5,389.26			
GRAY, FREDERICK A	030-004	3,544.93			
GREGORY, LEE	002-035-B	3,916.38			
HALE, ROBERT A	032-025	4,163.47			
HANSEN, STEVEN J & LISA Y	007-030-017-001	2,813.33			
HAWTHORNE, THOMAS W	027-060	2,902.16			
HOWARTH, ROBERT & RUTH	008-032	3,050.74			
HUSSEY, JEREMY S & KACIE L	013-003	3,803.33			
HUSSEY, PAUL JR	VARIOUS	542.64			
IMPERIAL MARSHWOOD LLC	020-002	3,553.00			
JENKINS, MARY HEIRS	005-036-A	3,443.18			
JOHNSON, LESLIE T	004-042	206.72			
KIDDER, DORIS E HEIRS	031-094	2,425.73			
KINGSTON, PATRICIA S	007-065-012	4,820.78			
KRUPSKY, PATRICIA A	012-072	3,307.52			
LANGLOIS, MATTHEW	031-018	2,976.45			
LARRABEE, ROLAND G & CONSTANCE	020-040	3,695.12			
LEAVITT JR, CHARLES A & MARIANNE	035-014	3,312.37			
LEAVITT, PETER & TINA	028-132	3,355.97			
LEE, ERIC D	013-053	3,787.18			
LESLIE, JAMES B	007-034-F	4,442.87			
LYNCH, RYAN C	002-023	3,439.95			
MARKLEY, DONALD F	007-024-A	4,037.50			
MAROUN, ALLISON D	007-030-017-008	2,587.23			

2012/2013 OTHER ABATEMENTS

REEVES, PAMELA	014-020	239.02 LAND SPLIT
BEATTIE, THOMAS	027-038-1	121.13 SKETCH ERROR
KENNEY, EDNA	012-112	650.85 CONDITION
HARRINGTON, STEPHEN	027-079	1,447.04 CONDITION/OVERVALUED

2012/2013 TOTAL ABATEMENTS

TOTAL \$334,700.69

Financial Audit Report
Year Ended
June 30, 2013

Smith and Associates
Certified Public Accountants
Yarmouth, Maine

**TOWN OF SOUTH BERWICK
SOUTH BERWICK, MAINE
JUNE 30, 2013**

TABLE OF CONTENTS

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

EXHIBITS

Independent Auditors' Report

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position

Exhibit I

Statement of Activities

Exhibit II

Fund Financial Statements

Governmental Funds

Balance Sheet

Exhibit III

Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Position

Exhibit IV

Statement of Revenues, Expenditures, and Changes in Fund Balance

Exhibit V

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balance of Governmental Funds to the Statement of Activities

Exhibit VI

Statement of Revenues, Expenditures and Changes in Fund Balance –
Budget to Actual – General Fund

Exhibit VII

Notes to Financial Statements

Smith & Associates, CPAs

A Professional Association

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

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, major funds 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, 2013, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major funds, and remaining fund information of the Town of South Berwick and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

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



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
November 15, 2013

EXHIBIT I**TOWN OF SOUTH BERWICK
STATEMENT OF NET POSITION
JUNE 30, 2013**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash	\$ 4,966,307
Investments	115,519
Accounts Receivable	134,587
Taxes Receivable	4,612
Tax Liens Receivable	280,693
Capital Assets, Net of Accumulated Depreciation	<u>7,400,701</u>
Total Assets	\$ 12,902,419
Deferred Outflows of Resources	\$ <u>0</u>
Liabilities	
Accounts Payable	\$ 223,099
Accrued Expenses	299,707
Non Current Liabilities:	
Payable Within One Year	261,909
Payable in More Than One Year	<u>2,531,408</u>
Total Liabilities	\$ <u>3,316,123</u>
Deferred Inflows of Resources	\$ <u>0</u>
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 4,607,384
<i>Restricted for:</i>	
Permanent Funds, Non-Expendable	5,500
Tax Incremental Financing	82,397
<i>Unrestricted</i>	<u>4,891,015</u>
Total Net Position	\$ <u>9,586,296</u>

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

**TOWN OF SOUTH BERWICK
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 4,501,080	\$ 465,227	\$ 4,966,307
Investments	0	115,519	115,519
Taxes Receivable	4,612	0	4,612
Tax Liens Receivable	280,693	0	280,693
Accounts Receivable	134,587	0	134,587
Due From Other Funds	<u>255,072</u>	<u>1,119,672</u>	<u>1,374,744</u>
Total Assets	\$ 5,176,044	\$ 1,700,418	\$ 6,876,462
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	\$ 5,176,044	\$ 1,700,418	\$ 6,876,462
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities			
Accounts Payable	\$ 223,099	\$ 0	\$ 223,099
Accrued Expenses	68,926	0	68,926
Deferred Revenues	540,760	0	540,760
Due to Other Funds	<u>1,119,672</u>	<u>255,072</u>	<u>1,374,744</u>
Total Liabilities	\$ 1,952,457	\$ 255,072	\$ 2,207,529
Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance			
<i>Reserved, Reported In:</i>			
<i>Nonspendable</i>			
Permanent Funds – Non-Expendable	\$ 0	\$ 5,500	\$ 5,500
<i>Restricted</i>			
Tax Incremental Financing	82,397	0	82,397
<i>Committed</i>			
Capital Projects	0	969,942	969,942
Appropriated Surplus for FY 2013/14	50,000	0	50,000
<i>Unreserved, Reported In:</i>			
<i>Assigned</i>			
Special Revenue Funds	0	114,907	114,907
Permanent Funds, Expendable	0	354,997	354,997
General Fund, Designated	72,773	0	72,773
<i>Unassigned</i>			
General Fund	<u>3,018,417</u>	<u>0</u>	<u>3,018,417</u>
Total Fund Balance	\$ 3,223,587	\$ 1,445,346	\$ 4,668,933
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 5,176,044	\$ 1,700,418	\$ 6,876,462

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

**TOWN OF SOUTH BERWICK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2013**

Total Fund Balance – Total Governmental Funds \$ 4,668,933

Amounts Reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. 7,400,701

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. (18,190)

Property tax revenues are reported in the governmental funds balance sheet under NCGA interpretation-3, *revenue recognition-property taxes* and intergovernmental revenues were deferred. 540,760

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	\$ 261,909	
Due in More Than One Year	2,531,408	
Accrued Compensated Absence Pay	<u>212,591</u>	<u>(3,005,908)</u>

Net Position of Governmental Activities \$ 9,586,296

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, 2013**

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$ 11,987,246	\$ 0	\$ 11,987,246
Intergovernmental	824,575	35,081	859,656
Licenses, Permits and Fees	103,826	0	103,826
Charges for Services	497,100	628,816	1,125,916
Investment Income	13,075	19,178	32,253
Miscellaneous	<u>58,787</u>	<u>5,705</u>	<u>64,492</u>
Total Revenues	<u>\$ 13,484,609</u>	<u>\$ 688,780</u>	<u>\$ 14,173,389</u>
Expenditures			
<i>Current</i>			
General Government	\$ 1,689,858	\$ 179,610	\$ 1,869,468
Public Safety	1,623,615	212,309	1,835,924
Public Works and Sanitation	1,013,659	1,180,991	2,194,650
Public Health and Welfare	111,147	2,387	113,534
Culture and Recreation	170,419	295,708	466,127
Education	6,585,608	0	6,585,608
Debt Service	183,666	0	183,666
Fixed Charges	700,211	0	700,211
Tax Incremental Financing	45,493	0	45,493
<i>Capital Outlay</i>	<u>148,625</u>	<u>0</u>	<u>148,625</u>
Total Expenditures	<u>\$ 12,272,301</u>	<u>\$ 1,871,005</u>	<u>\$ 14,143,306</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,212,308</u>	<u>\$ (1,182,225)</u>	<u>\$ 30,083</u>
Other Financing Sources (Uses)			
Transfers In (Out)	\$ (835,000)	\$ 835,000	\$ 0
Proceeds from Debt	<u>0</u>	<u>165,632</u>	<u>165,632</u>
Total Other Financing Sources (Uses)	<u>\$ (835,000)</u>	<u>\$ 1,000,632</u>	<u>\$ 165,632</u>
Net Change in Fund Balance	\$ 377,308	\$ (181,593)	\$ 195,715
Fund Balance – July 1, 2012	<u>2,846,279</u>	<u>1,626,939</u>	<u>4,473,218</u>
Fund Balance – June 30, 2013	<u>\$ 3,223,587</u>	<u>\$ 1,445,346</u>	<u>\$ 4,668,933</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, 2013**

Net Change In Fund Balance – Total Governmental Funds \$ 195,715

Amounts Reported for Governmental Activities in the Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period. 560,839

Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (395,299)

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 position. This amount is the net effect of these differences in the treatment of long-term debt and related items. 80,423

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. 8,110

Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net position, but does not require the use of current financial resources, therefore, accrued interest expense is not reported as expenditures in governmental funds. 1,281

Disposals, retirements, and adjustments in Capital Assets are reported in the Government-Wide Statement of Activities and changes in net position, but does not require the use of current financial resources; therefore, losses on disposals are not reported as expenditures in governmental funds. (25,767)

Change In Net Position of Governmental Activities \$ 425,302

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

**TOWN OF SOUTH BERWICK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 11,614,161	\$ 11,614,161	\$ 11,987,246	\$ 373,085
Intergovernmental	803,314	803,314	824,575	21,261
Licenses, Permits and Fees	67,930	67,930	103,826	35,896
Charges for Services	500,276	500,276	497,100	(3,176)
Investment Income	15,000	15,000	13,075	(1,925)
Other	<u>51,900</u>	<u>51,900</u>	<u>58,787</u>	<u>6,887</u>
Total Revenues	<u>\$ 13,052,581</u>	<u>\$ 13,052,581</u>	<u>\$ 13,484,609</u>	<u>\$ 432,028</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,730,916	\$ 1,734,216	\$ 1,689,858	\$ 44,358
Public Safety	1,634,369	1,644,269	1,623,615	20,654
Public Works and Sanitation	1,120,612	1,131,012	1,013,659	117,353
Public Health and Welfare	80,405	113,905	111,147	2,758
Culture and Recreation	170,509	174,809	170,419	4,390
Education	6,585,608	6,585,608	6,585,608	0
Debt Service	186,803	186,803	183,666	3,137
Fixed Charges	875,641	814,241	700,211	114,030
Tax Incremental Financing	45,493	45,493	45,493	0
<i>Capital Outlay</i>	<u>148,625</u>	<u>148,625</u>	<u>148,625</u>	<u>0</u>
Total Expenditures	<u>\$ 12,578,981</u>	<u>\$ 12,578,981</u>	<u>\$ 12,272,301</u>	<u>\$ 306,680</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ 473,600	\$ 473,600	\$ 1,212,308	\$ 738,708
Other Financing Sources (Uses)				
Transfers Out	<u>(835,000)</u>	<u>(835,000)</u>	<u>(835,000)</u>	<u>0</u>
Net Change in Fund Balance	\$ (361,400)	\$ (361,400)	\$ 377,308	\$ 738,708
Fund Balance – July 1, 2012	<u>2,846,279</u>	<u>2,846,279</u>	<u>2,846,279</u>	<u>0</u>
Fund Balance – June 30, 2013	<u>\$ 2,484,879</u>	<u>\$ 2,484,879</u>	<u>\$ 3,223,587</u>	<u>\$ 738,708</u>

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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, 2013**

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

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

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

D. – 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, 2013**

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 citizens. However, one exception is the Elizabeth Vaughn Fund where by 100% of the funds are expendable and restricted to the youth recreation. The current Trustees have directed the fund manager to preserve, at a minimum, the initial bequest of \$50,000. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

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

E. – Measurement Focus/Basis of Accounting

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

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

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

F. – Budgetary Control

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

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

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

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

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

G. – Cash and Investments

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

H. – Capital Assets

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. – Capital Assets (Continued)

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

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

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

I. – Compensated Absences

Under the terms of personnel policies and union contracts, vacation, sick leave and compensation time are granted in varying amounts according to length of service. The Town of South Berwick recognizes accumulated sick annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$212,591 at June 30, 2013.

J. – Interfund Activity

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

K. – Equity Classifications

Government-Wide Statements

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

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

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

Fund Statements

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

L. – Use of Estimates

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

NOTE 2 – CASH AND CASH EQUIVALENTS

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

Deposits

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

At June 30, 2013, cash and cash equivalents were entirely secured. At June 30, 2013 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>
Mutual Funds	\$ 112,541	\$ 0	\$ 112,541	\$ 0
Equity	1,606	0	1,606	0
Rights or Warrants	1,372	0	1,372	0
Total	<u>\$ 115,519</u>	<u>\$ 0</u>	<u>\$ 115,519</u>	<u>\$ 0</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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, 2012 upon which the levy for the year ended June 30, 2013, was based amounted to \$654,713,938. This assessed value was 100.5% of the 2013 State valuation of \$651,150,000.

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 \$451,231 for the year ended June 30, 2013.

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

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2012-2013 levy:

Assessed Value	\$ 654,713,938
Less: Homestead Exemption Reimbursement Value	(8,840,000)
BETE Exempt Reimbursement Value	<u>(871,920)</u>
Net Assessed Value	\$ 645,002,018
Tax Rate (Per \$1,000)	<u>16.15</u>
Commitment	\$ 10,416,783
Supplemental Taxes Assessed	<u>334,134</u>
	\$ 10,750,917
Less: Abatements	(334,701)
Collections	(10,229,587)
Transferred to Lien	<u>(182,072)</u>
	\$ 4,557
Receivable at Year End	<u>\$ 4,557</u>
Collection Rate	<u>95.2%</u>

Property taxes were due on September 30, 2012, and March 31, 2013, with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Maine Municipal Bond Bank (Continued)	<u>Governmental Activities (Continued)</u>
Capital Improvement Bond of 1995B, Interest Rates 5.508% to 6.208%, Annual Principal Payments of \$70,000, Maturity in 2015.	210,000
Capital Improvement Note of 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of \$27,000 – \$45,000, Maturity in 2030	644,000
Moors and Cabot Library Construction Note of 2012, Interest Rates 2% - 5%, Annual Payments of \$100,000 Maturity in 2026.	1,300,000
Kennebunk Savings 2012 Promissory Note for Police Cruiser, Interest Rate of 5%, Annual Payments of \$8,415, Maturity in 2014.	15,632
Tax Exempt Leasing Corp 2013 Capital Lease for Fire Tanker, Interest Rate 2.59%, Annual Payments of \$23,705, Maturity in 2020.	<u>150,000</u>
Total Notes and Bonds Payable	<u>\$2,793,317</u>

Transactions for the year ended June 30, 2013 are summarized as follows:

	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
Governmental Activities					
General Obligation Bonds and Notes Payable	\$2,858,264	\$ 15,632	\$ 230,579	\$2,643,317	\$ 238,204
Capital Leases	0	150,000	0	150,000	23,705
Compensated Absences	<u>228,067</u>	<u>0</u>	<u>15,476</u>	<u>212,591</u>	<u>0</u>
Total Governmental Activities	<u>\$3,086,331</u>	<u>\$ 165,632</u>	<u>\$ 246,055</u>	<u>\$3,005,908</u>	<u>\$ 261,909</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2013, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2013/14	\$ 238,204	\$ 97,998	\$ 336,202
2014/15	239,586	89,502	329,088
2015/16	232,579	80,378	312,957
2016/17	162,579	73,445	236,024
2017/18	163,579	68,327	231,906
2018/23	826,895	246,937	1,073,832
2023/28	648,895	73,797	722,692
2028/33	131,000	6,750	137,750
Total	<u>\$ 2,643,317</u>	<u>\$ 737,134</u>	<u>\$ 3,380,451</u>

Capital Leases

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013, were as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2013/14	\$ 23,705
2014/15	23,705
2015/16	23,705
2016/17	23,705
2017/18	23,705
2018/23	47,410
Net Minimum Payments	\$ 165,935
Less: Interest	<u>(15,935)</u>
Present Value of Minimum Payments	<u>\$ 150,000</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, 2013, the amount of outstanding long-term debt was equal to 0.43% of property valuation for the year then ended.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 6 – GOVERNMENTAL FUND BALANCES

For the fiscal year ended June 30, 2013, the Town complies with the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

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

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

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

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

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

The General Fund unassigned fund balance total of \$3,018,417 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2013 follows.

Restricted

General Fund

Tax Incremental Financing	\$ <u>82,397</u>
---------------------------	------------------

Committed

Capital Project Funds

Roads	\$ 344,217
Highway Equipment	148,087
Fire Equipment	130,608
Roads Local Match	123,000
Municipal Reserve	65,005
Recreation Field/Facilities	51,043
Public Safety Equipment	49,286
Youth Center	12,239
Sidewalks	10,933
Transfer Station	9,177
Library Construction	8,205
Boat Ramp	7,298
Recycling	3,655
Professional Services	3,623
Library Building Reserve	<u>3,566</u>

Total	\$ <u>969,942</u>
--------------	--------------------------

Committed

General Fund - Designated

Appropriated Surplus for FY 2013/14	\$ <u>50,000</u>
-------------------------------------	------------------

Assigned

Special Revenue Funds

Health Reimbursement	\$ 39,048
Powderhouse Ski Hill	22,082
Benches	12,592
Recreation	12,367
Tax Incremental Financing Professional Fees	7,254
Library	5,263
Kitchen Fund	4,980
Repair/Maintenance Facility	3,305
Senior Center	2,902
Gateway Grant	2,805
Strawberry Festival Race	2,364
Plastic Bags	1,025
Congregate Meals	830

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 6 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Assigned (Continued)

Special Revenue Funds (Continued)

Community Garden	215
Homeland Security - Generator	84
Coastal Management - Salmon Falls	7
Underage Drinking Grant	(216)
Police Grant	<u>(2,000)</u>

Total \$ 114,907

Nonspendable and Assigned

Permanent Funds	Non- <u>Expendable</u>	<u>Expendable</u>	<u>Total</u>
Elizabeth Vaughan Fund	\$ 0	\$ 327,889	\$ 327,889
Florence Wentworth Trust	2,500	15,587	18,087
Library Trust Funds	3,000	6,390	9,390
Charitable Contributions	<u>0</u>	<u>5,131</u>	<u>5,131</u>
Total	<u>\$ 5,500</u>	<u>\$ 354,997</u>	<u>\$ 360,497</u>

Assigned

General Fund - Designated

Compensated Absences	\$ 43,277
Office Equipment	24,045
Union Wages Pending	<u>5,451</u>

Total \$ 72,773

Unassigned

General Fund

Undesignated \$3,018,417

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 5.3% per month for the fiscal year ended June 30, 2013. The Town's contribution rate for the Special (#1C) plan is based upon an actuarial valuation and has been established at 12.2% per month. Total wages paid for the year ended June 30, 2013 were \$2,173,173; total eligible pension plan wages were \$1,365,305 for the year ended June 30, 2013.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 7 – DEFINED PENSION PLAN (CONTINUED)

Total pension expense for the Town was:

<u>Year</u>	<u>Contributions</u>
2013	\$ 111,876
2012	\$ 83,508
2011	\$ 62,950

A report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Deferred Compensation Plan

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

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

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

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

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

Total pension expense for the Town was:

<u>Year</u>	<u>Contributions</u>
2013	\$ 33,963
2012	\$ 35,919
2011	\$ 42,481

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2013, consisted of the following:

Due To	
General Fund	\$ 255,072
Non Major Governmental Funds:	
Special Revenues	117,123
Capital Projects Funds	969,942
Permanent Funds	<u>32,607</u>
Total	<u>\$ 1,374,744</u>
 Due From	
General Fund	\$ 1,119,672
Non Major Governmental Funds:	
Special Revenues	45,992
Capital Projects Funds	181,762
Permanent Funds	<u>27,318</u>
Total	<u>\$ 1,374,744</u>

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

Interfund transfers for the year ended June 30, 2013, consisted of the following:

Transfer To	
Non Major Governmental Funds:	
Capital Projects Funds	<u>\$ 835,000</u>
 Transfer From	
General Fund	<u>\$ 835,000</u>

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

NOTE 9 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance.

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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, 2013, the Town's share was 51.46% (or \$1,101,238) of the District's outstanding local debt of \$2,139,988.

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of South Berwick. At December 31, 2012, the latest York County data, the Town's share 2.26% (or \$239,273) of the County's outstanding debt of \$10,587,302.

NOTE 11 – FUND BALANCE APPROPRIATIONS

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

These appropriations were for the following purposes:

Per Council Meeting	
Social Services	\$ 33,500
Police Department	9,900
Solid Waste	6,900
Library	4,300
Town Garage	3,500
Town Council	1,800
Code Enforcement	<u>1,500</u>
Total Transferred from Overlay	<u>\$ 61,400</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, 2013**

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

Subsequently, Maine Energy Recovery Company was dissolved and a new waste handling agreement between the Town and Pine Tree Waste and Casella Waste Systems was signed. The term of the agreement is from January 1, 2013 through June 30, 2025. For 2013 the base tipping fee is \$70.50 per ton. For 2014, the rate per ton is \$71.50. Thereafter the net tipping fee shall be increased by \$1 upon each anniversary.

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

NOTE 13 – TAX INCREMENT FINANCING

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

The balance at June 30, 2013 amounted to \$82,397. At that date, no pending Credit Enhancement Agreements existed. In addition, the Town has not created the Downtown TIF that was previously discussed.

NOTE 14 - SUBSEQUENT EVENT

A purchase and sale agreement was entered on October 16, 2012 between the Town of South Berwick and Avesta Housing Development Corporation (Avesta) concerning the sale and lease of a certain real estate of 27 Young Street in South Berwick. Avesta plans to construct 28 one and two bedroom units of congregate housing along with a parking area for the benefit of the public. Avesta shall construct improvements with the construction of the Project. As the Project progresses, the Town has agreed to pay up to \$200,000 of the invoices for construction improvements. Avesta will reimburse the Town \$50,000 upon completion of the Project. The parking lot lease will be a separate 99-year lease for 28 parking spaces on the Town's real estate that is adjacent to the premises being sold to Avesta. The closing of this transaction shall take place on or before August 31, 2014 for an agreed upon sum of \$286,000. Avesta has applied to Maine State Housing for special financing for the project and to date, has not qualified. They are pursuing other options and if not successful, will be requesting an extension from the Council.

A purchase and sale agreement was entered on September 24, 2013 between the Town of South Berwick and the Great Works Regional Land Trust concerning the sale of 3 parcels of land off York Woods Road. A deposit of \$500 has been made. A licensed land surveyor will determine the actual acreage and payment of \$500 per acre will be paid. The transaction will close prior to December 15, 2013.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 15 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

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

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

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

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

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

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

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

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

There are no deferred outflows or inflows of resources listed at June 30, 2013 for the Town of South Berwick.

NOTE 16 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 16 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2013, the Town's expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

C. - Deficit Balances

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

As of June 30, 2013, the following two individual funds held a deficit balance:

Underage Drinking Grant	\$	(216)
Police Grant	\$	(2,000)

The Town expects that certain revenues received in the fiscal year 2013/14 will fund these deficits.

NOTE 17 – DATE OF MANAGEMENT'S REVIEW

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

Your Library...come check it out!



Fiscal Year 2015
Town Warrant

Town Meeting
Tuesday, May 20, 2014
Check-in: 6:00 p.m.
Meeting Begins: 6:30 p.m.

Richard P. Gagnon Assembly Hall
Town Hall

TOWN OF SOUTH BERWICK
WARRANT
2014/2015

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 20th of May 2014, 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, 2014 and one-half due on March 31, 2015.

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 8. To see if the Town will vote to authorize the deposit of all proceeds from Timber Harvesting of Town owned land into a non-lapsing designated account and to expend those funds to pay any costs associated with the timber harvesting and to fund contributions to Eastern Trail, Conservation and any other environmental programs.

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

pages	Police Department	\$ 746,779
W-18	Animal Control	8,430
to	Dispatch Center	330,252
W-19	Total	\$1,085,461

TOWN COUNCIL RECOMMENDS:
 Raise and appropriate from general taxation
 and other revenue sources \$1,085,461

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

page	Fire Department	\$ 175,315
W-17	Emergency Management Services	5,875
	Water Assessment/Fire Protection	299,735
	Total	\$ 480,925

TOWN COUNCIL RECOMMENDS:
 Raise and appropriate from general taxation
 and other revenue sources \$ 480,925

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

pages	Town Hall	\$ 75,565
W-15	Community Center	73,070
to	Highway	723,640
W-16	Public Facilities	42,575
and	Town Garage	15,745
W-20	Transfer Station	287,303
through	Solid Waste Transportation	88,521
W-22	Total	\$ 1,306,419

TOWN COUNCIL RECOMMENDS:
 Raise and appropriate from general taxation
 and other revenue sources \$ 1,306,419

ARTICLE 13. To see if the Town will vote to appropriate from Undesignated Fund Balance and Department of Transportation Highway Block Grant funds and raise and appropriate from general taxation and other revenue sources the following amounts for Capital Improvements – Roads:

page	Roads	\$ 600,000
W-26	Total	\$ 600,000

TOWN COUNCIL RECOMMENDS:

Appropriate from DOT Highway Block Grant and	\$ 70,280
Appropriate from Undesignated Fund Transfer and	280,000
Raise and appropriate from general taxation and other revenue sources	\$ 249,720

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

pages	Town Council	\$ 5,800
W-12	Town Manager	129,500
through	Control/Collection	207,375
W-14	Computer	40,150
and	Administration	148,790
W-16	Tax Assessment	100,607
and	Employee Benefits	845,120
W-19	Street Lights	43,000
and	Compensated Absence Reserve	30,000
W-26	Total	\$ 1,550,342

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,550,342
--	--------------

ARTICLE 15. To see if the Town will vote to raise and appropriate the following amounts for Debt Service:

page	Community Center Debt	\$ 74,741
W-25	Young Street Debt	53,255
	2010 CIP Debt	54,417
	Library Construction Debt	144,625
	Total	\$ 327,038

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 327,038
--	------------

ARTICLE 16. To see if the Town will vote to raise and appropriate the following amount for the Records Department:

page	Town Clerk	\$ 66,151
W-12	Total	\$ 66,151

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 66,151
--	-----------

ARTICLE 17. To see if the Town will vote to raise and appropriate the following amounts for Code Enforcement and Health Departments:

pages	Code Enforcement	\$	54,053
W-14	Planning		39,526
to	Historic District Commission		250
W-15	Zoning Board of Appeals		160
	Total	\$	93,989

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation
and other revenue sources \$ 93,989

ARTICLE 18. To see if the Town will vote to raise and appropriate the following amounts for Public Welfare:

page	Social Services	\$	80,860
W-24	Social/Civic Contributions		10,923
and	Emergency/Rescue Services		81,986
W-17	Total	\$	173,769

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation
and other revenue sources \$ 173,769

ARTICLE 19. To see if the Town will vote to raise and appropriate the following amounts for Recreation/
Parks and Conservation:

pages	Recreation	\$	75,042
W-22	Conservation Commission		4,845
to	Total	\$	79,887
W-23			

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation
and other revenue sources \$ 79,887

ARTICLE 20. To see if the Town will vote to raise and appropriate the following amount for the Library.

page	Library	\$	123,786
W-23	Total	\$	123,786

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation
and other revenue sources \$ 123,786

ARTICLE 21. To see if the Town will vote to appropriate from Undesignated Fund Balance and raise and appropriate the following amounts for Capital Improvements – Reserves:

pages	Highway Equipment	\$ 100,000
W-26	Office Equipment	16,000
to	Fire Equipment	80,000
W-28	Police Equipment	40,000
	Transfer Station	15,000
	Municipal Facilities	15,000
	Shorey's Bridge	50,000
	Total	\$ 316,000

TOWN COUNCIL RECOMMENDS:

Appropriate from Undesignated Fund Balance	\$ 170,000
and	
Raise and appropriate from general taxation and other revenue sources	\$ 146,000

ARTICLE 22. To see if the Town will vote to raise and appropriate the following amount for Capital Improvements – Police Station Reserve:

page	Police Station Reserve	\$ 20,000
W-26	Total	\$ 20,000

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 20,000
---	-----------

ARTICLE 23. To see if the Town will vote to apply the following amounts from Excise Taxes, Non-Tax General Fund Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2014/2015 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

pages	Excise Taxes	\$ 1,055,000
W-8	Non-Tax General Fund Revenues	731,558
to	State Revenue Sharing	345,643
W-9	State Revenue Sharing Residual	141,400
	Homestead Exemption Reimbursement	140,000
	BETE Reimbursement	12,000
	Total	\$ 2,425,601

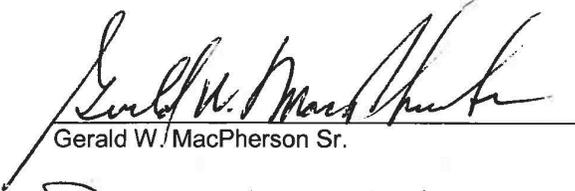
TOWN COUNCIL RECOMMENDS: Adoption

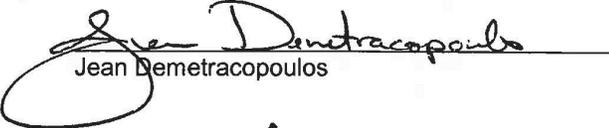
ARTICLE 24. To see if the Town will vote to increase the property tax levy limit of \$ 3,293,367 established for the Town of South Berwick by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

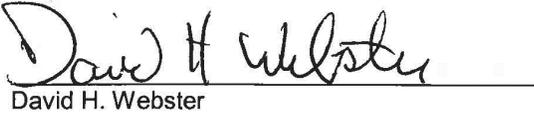
TOWN COUNCIL RECOMMENDS: Adoption

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

Given under our hands in the Town of South Berwick, this 22nd day of April 2014 A.D.


Gerald W. MacPherson Sr.


Jean Demetracopoulos


David H. Webster


John Kareckas

Russell Abell

PROJECTED REVENUES

ACCT #	ACCOUNT NAME	PROJECTED 2013	COLLECTED 2013	PROJECTED 2014	COLLECTED YTD 03/31/14	PROJECTED 2015
R0002	VEHICLE EXCISE TAX	1,000,000	1,047,628	1,000,000	800,615	1,050,000
R0003	BOAT EXCISE TAX	5,000	4,886	5,500	1,325	5,000
R0009	INTEREST ON TAXES	32,000	24,708	25,000	15,185	25,000
R1120	TOWN CLERK LICENSES	7,800	8,500	7,800	5,559	8,000
R1130	SPECIAL AMUSEMENT PERMITS	105	140	105	70	140
R1160	BUILDING PERMITS	25,000	21,438	20,000	17,341	21,000
R1161	PLUMBING PERMITS	3,000	4,541	3,000	3,683	4,500
R1162	SEPTIC FEE	0	0	0	0	0
R1165	CEO SERVICES	0	35,526	36,000	25,509	36,500
R1170	PLANNING REVIEW FEES	1,000	1,000	1,000	1,400	1,000
R1171	SUBDIVISION FEES	0	5,600	0	2,600	2,000
R1175	ZBA VARIANCE FEE	0	258	0	0	0
R1180	ROAD OPENING PERMITS	0	0	0	0	0
R1185	SPECIAL USE PERMITS	500	675	500	300	300
R1190	ROAD SIGNS	0	150	0	450	0
R1195	INSPECTION FEES	9,225	9,229	0	0	0
R1230	WEAPONS PERMITS	300	640	300	315	400
R1240	ALARM PERMIT	0	0	0	0	0
R1260	MESSAGE LICENSE	0	25	0	0	0
R1340	SOLID WASTE LICENSE	1,000	1,200	1,000	2,200	1,000
R1350	JUNK YARD PERMITS	0	0	0	200	0
R1500	ORDINANCE FINES	0	0	0	145	0
R1525	RESTITUTIONS	0	0	0	1,250	0
R1530	FRANCHISE FEES	38,000	42,690	40,000	21,683	42,000
R1750	BOOK FINES	1,700	1,908	1,700	1,367	1,700
R1760	NON RESIDENT FEE (LIBRARY)	0	80	0	40	0
R2309	HWY BLOCK RESIDUAL	36	36	0	0	0
R2310	STATE HIGHWAY BLOCK GRANT	74,436	74,436	74,436	70,280	70,280
R2410	STATE PARK FEE SHARE	250	299	250	0	250
R2450	SNOWMOBILE REIMBURSEMENT	1,000	596	500	933	500
R2480	VETERANS REIMBURSE	4,500	6,287	4,500	0	5,000
R2500	HOMESTEAD REIMBURSE	135,000	142,766	137,000	109,013	140,000
R2505	BETE REIMBURSEMENT	13,500	14,126	12,500	13,604	12,000
R2510	GEN'L ASSIS.REIMBURSE	20,000	36,024	32,500	11,905	27,500
R2669	STATE REV RESIDUAL	139,245	139,245	179,472	179,472	141,400
R2670	STATE REV. SHARING	400,000	400,000	400,000	267,625	345,643
R2671	TREE GROWTH REIMBURSE	7,000	10,620	7,000	0	9,500
R3120	VEHICLE REGISTRATIONS	20,000	20,185	20,000	13,742	20,000
R3230	ACCIDENT REPORTS	600	690	600	500	600

PROJECTED REVENUES

ACCT #	ACCOUNT NAME	PROJECTED 2013	COLLECTED 2013	PROJECTED 2014	COLLECTED YTD 03/31/14	PROJECTED 2015
R3231	POLICE DETAIL	35,000	37,216	37,000	4,254	37,000
R3232	COURT/WITNESS FEES	600	500	600	326	500
R3233	DOG CONTROL	1,500	1,608	1,500	3,411	1,500
R3240	DISPATCH SERVICES	171,576	171,576	175,572	131,679	180,168
R3315	MERC TRANSPORTATION	32,000	34,773	32,000	21,153	33,000
R3320	MERC PRIVATE HAULERS	500	261	500	0	0
R3330	ASSESSING SERVICES	40,000	42,495	41,000	33,118	42,500
R4120	TAX LIEN COSTS	6,000	5,723	6,000	4,419	6,000
R4220	PARKING PERMITS	0	120	0	0	0
R4230	PARKING TICKETS	2,000	1,980	2,200	990	2,000
R5010	ROOM RENTAL	8,500	10,205	10,000	10,083	6,500
R6000	UNDESIGNATED FUND TRANSF	300,000	300,000	450,000	450,000	450,000
R6010	PROPERTY TAX RELIEF	154,378	154,378	0	0	0
R6050	WENTWORTH FUND TRANSFER	0	0	0	0	0
R6330	RECYCLING SALES	60,000	52,752	65,000	32,127	45,000
R6332	DISPOSAL FEES	32,000	33,417	32,000	29,214	35,000
R6335	TRANSFER STATION SERVICES	6,500	0	0	0	0
R6340	PAY PER BAG DISPOSAL	120,000	116,370	120,000	91,356	120,000
R6350	TOWN FOREST HARVEST	0	0	0	0	0
R7000	INVESTMENT INTEREST	15,000	13,075	14,000	10,274	14,000
R7230	GAS TAX REIMBURSE	0	64	0	47	0
R7500	FEMA REIMBURSEMENT	0	0	0	0	0
R7550	BOND REFUND	0	0	0	0	0
R9120	ADMIN - MISC.	1,700	1,900	1,700	931	1,500
R9130	PROPERTY SALE	0	0	0	0	0
R9160	ORDINANCE SALES	0	0	0	0	0
R9510	GEN'L ASSIST. - MISC	0	140	0	0	0
R9999	MISC	0	0	0	0	0
	TOTAL	2,927,451	3,034,684	2,999,735	2,391,692	2,945,881
	% Change					-1.80%

PROPOSED APPROPRIATIONS

#	Appropriations by Department	Expended FY 12	Expended FY 13	Appropriated FY 14	Exp. Thru 3/31/14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15
4110	Town Council	1,766	3,540	5,800	3,163	5,800	5,800	5,800
4115	Town Manager	130,168	119,053	123,922	83,829	129,500	129,500	129,500
4118	Town Clerk	61,094	64,591	64,939	44,180	66,151	66,151	66,151
4120	Control/Collection	183,496	183,577	200,176	142,368	207,375	207,375	207,375
4125	Computer	38,452	40,416	40,279	24,084	40,150	40,150	40,150
4130	Administration	121,610	111,872	146,350	102,444	153,790	148,790	148,790
4150	Tax Assessment	92,333	93,831	96,845	67,956	100,607	100,607	100,607
4160	Code Enforcement	57,698	44,553	52,255	38,051	76,053	54,053	54,053
4170	Planning	13,473	22,812	39,224	17,172	41,526	39,526	39,526
4172	Historic District Commission	0	250	250	12	250	250	250
4175	Zoning Board of Appeals	96	0	160	0	160	160	160
4180	Town Hall	59,588	61,693	75,024	47,114	75,565	75,565	75,565
4185	Community Center	67,905	62,519	72,478	53,206	72,435	73,070	73,070
4190	Employee Benefits	707,085	759,782	789,450	574,325	877,620	845,120	845,120
4220	Fire Department	153,044	155,329	165,388	129,449	178,820	175,315	175,315
4227	Emergency Management Svcs.	5,493	4,963	5,732	3,678	5,875	5,875	5,875
4228	Emergency/Rescue Services	84,000	82,248	82,608	68,257	82,015	81,986	81,986
4229	Water Assessment/Fire Prot.	299,734	299,735	299,735	149,867	299,735	299,735	299,735
4230	Police Department	726,037	727,422	735,227	535,264	799,629	746,779	746,779
4231	Animal Control	4,053	3,097	6,584	2,510	8,430	8,430	8,430
4240	Dispatch Center	320,012	308,809	327,802	210,701	329,752	330,252	330,252
4250	Street Lights	41,783	42,010	43,000	29,493	43,000	43,000	43,000
4310	Highway Department	651,057	648,676	703,021	499,972	723,140	723,640	723,640
4315	Public Facilities	29,108	31,925	41,900	21,581	42,575	42,575	42,575
4325	Town Garage	12,108	14,831	14,720	13,558	15,745	15,745	15,745
4330	Transfer Station	251,996	236,197	284,180	183,748	287,703	287,303	287,303
4335	Solid Waste Transportation	82,008	81,992	86,422	61,328	88,521	88,521	88,521
4410	Recreation Department	63,419	63,893	68,943	52,423	79,501	75,042	75,042
4450	Conservation Commission	2,487	595	4,845	4,363	4,845	4,845	4,845
4470	Library	99,906	105,931	112,701	78,602	128,774	123,786	123,786
4510	Social Services	84,064	102,439	97,202	44,870	100,085	80,860	80,860
4530	Social/Civic Service Contrib.	0	8,500	10,523	10,523	11,400	10,923	10,923
4733	Community Center Debt	89,555	82,073	79,067	74,721	74,741	74,741	74,741
4734	Young Street Property Debt	56,179	55,088	54,434	43,170	53,255	53,255	53,255
4735	2010 CIP	45,587	46,503	54,007	37,874	54,417	54,417	54,417
4736	Library	167,833	148,625	146,625	123,813	144,625	144,625	144,625
4850	Contingency Funding	30,000	30,000	30,000	11,324	30,000	30,000	30,000
4855	Capital Improvements	373,000	851,000	903,000	323,966	943,000	936,000	936,000
	Municipal Total	5,207,227	5,700,372	6,064,818	3,912,962	6,376,565	6,223,767	6,223,767

PROPOSED APPROPRIATIONS

#	Appropriations by Department	Expended		Exp. Thru 3/31/14	Dept. Req.		Man. Req. FY 15	TC Req. FY 15
		FY 12	FY 13		FY 14	FY 15		
4610	SAD 35	6,131,319	6,585,608	5,283,578	7,293,113	7,293,113	7,293,113	7,293,113
4620	York County	361,581	363,010	539,211	366,286	366,286	366,286	366,286
4650	Overlay	192,699	337,200	0				
	Grand Total	11,892,826	12,986,190	9,735,751	14,035,964	13,883,166	13,883,166	13,883,166
	LD1 Calculation as approved for 2015							
	Appropriations		6,223,767					
	Less Revenues		2,945,881					
	Net Municipal Funding		3,277,886					
	2015 LD1 Limit		3,293,367					
	Balance over or (under) 2015 LD1 Tax Cap		(15,481)					
	2015 Expenditures increase:		2.62%					
	2015 Revenues decrease:		-1.80%					
	The FY 14 County amount included a 6 month transitional appropriation to accommodate their change to a fiscal year budget.							
	Amounts listed for SAD 35 and York County are estimates only							

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4110	TOWN COUNCIL								
1010	SALARY	1,000	950	1,000	750	1,000	1,000	1,000	0
2240	ADVERTISING	466	266	750	145	750	750	750	0
2410	TRAVEL ALLOWANCE	0	124	50	0	50	50	50	0
2450	COMMUNITY EXPENSES	0	2,120	3,500	2,268	3,500	3,500	3,500	0
2460	TRAINING	300	80	500	0	500	500	500	0
	GRAND TOTAL	1,766	3,540	5,800	3,163	5,800	5,800	5,800	0
	% Change					0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4115	TOWN MANAGER								
1000	SALARY-CONTRACT	86,326	85,850	90,000	67,500	95,000	95,000	95,000	500
1010	SALARY	41,239	29,377	29,422	11,828	0	0	0	-29,422
1040	WAGES:PART TIME	0	0	0	2,328	30,000	30,000	30,000	30,000
2240	ADVERTISING	0	0	0	0	0	0	0	0
2410	TRAVEL ALLOWANCE	1,017	1,365	1,600	921	1,600	1,600	1,600	0
2450	EMPLOYEE EXPENSES	911	912	1,500	743	1,500	1,500	1,500	0
2460	TRAINING	435	1,155	1,000	404	1,000	1,000	1,000	0
2510	DUES	240	394	300	104	300	300	300	0
2520	PUBLICATIONS/SUBSCRIPTIONS	0	0	100	0	100	100	100	0
	GRAND TOTAL	130,168	119,053	123,922	83,828	129,500	129,500	129,500	5,578
	% Change					4.50%	4.50%	4.50%	4.50%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4118	TOWN CLERK								
1010	SALARY	53,682	54,018	55,099	41,324	56,753	56,753	56,753	1,654
1040	WAGES:PART TIME	1,360	1,873	2,575	670	2,360	2,360	2,360	-215
2075	RECORDS PRESERVATION	1,040	1,417	1,465	0	1,775	1,775	1,775	310
2150	REP/MAINT-EQUIPMENT	352	346	600	0	850	850	850	250
2222	ELECTION PRINTING/PRGM	2,605	4,857	2,425	1,603	2,425	2,425	2,425	0
2410	TRAVEL ALLOWANCE	638	615	925	179	888	888	888	-37
2450	EMPLOYEE EXPENSES	20	6	175	52	175	175	175	0
2460	TRAINING	250	195	345	189	325	325	325	-20
2510	DUES	52	52	80	62	65	65	65	-15
2520	PUBLICATIONS/SUBSCRIPTIONS	676	747	800	0	110	110	110	-690
3020	OFFICE SUPPLIES	270	286	225	25	200	200	200	-25
3410	FOOD	149	179	225	75	225	225	225	0
	GRAND TOTAL	61,094	64,591	64,939	44,180	66,151	66,151	66,151	1,212
	% Change					1.9%	1.9%	1.9%	1.9%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4120	CONTROL/COLLECTION								
1010	SALARY	125,295	126,194	128,710	96,533	132,600	132,600	132,600	3,890
1040	WAGES/PART TIME	39,912	39,531	50,206	29,135	51,495	51,495	51,495	1,289
2020	PROFESSIONAL SERVICES	8,575	9,194	9,500	8,369	9,300	9,300	9,300	-200
2220	PRINTING	2,708	2,614	4,100	3,206	4,150	4,150	4,150	50
2240	ADVERTISING	50	0	100	0	100	100	100	0
2280	CONTRACTS	0	200	600	400	600	600	600	0
2410	TRAVEL ALLOWANCE	1,962	1,483	1,500	1,044	1,500	1,500	1,500	0
2450	EMPLOYEE EXPENSES	71	50	100	0	100	100	100	0
2460	TRAINING	530	366	500	210	500	500	500	0
2510	DUES	50	50	50	50	50	50	50	0
2520	PUBLICATIONS/SUBSCRIPTIONS	652	451	550	1,248	1,450	1,450	1,450	900
2610	REGISTRY OF DEEDS	2,301	2,470	2,860	1,317	3,990	3,990	3,990	1,130
3010	POSTAGE	1,081	824	1,075	565	1,140	1,140	1,140	65
3020	OFFICE SUPPLIES	96	1	125	102	100	100	100	-25
4030	FURNITURE/FIXTURES	264	239	200	189	300	300	300	100
4970	CASH VARIANCE	-55	-136	0	0	0	0	0	0
4980	BANK FEES	0	30	0	0	0	0	0	0
4985	INTEREST TAX OVERPAYMENT	4	16	0	0	0	0	0	0
	GRAND TOTAL	183,496	183,577	200,176	142,368	207,375	207,375	207,375	7,199
	% Change					3.6%	3.6%	3.6%	3.6%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4125	COMPUTER								
2130	REP/MAINT.COMPUTER	34,503	37,117	37,179	23,129	37,050	37,050	37,050	-129
3020	OFFICE SUPPLIES	0	0	100	0	100	100	100	0
4050	EQUIPMENT	3,949	3,299	3,000	955	3,000	3,000	3,000	0
	GRAND TOTAL	38,452	40,416	40,279	24,084	40,150	40,150	40,150	-129
	% Change					-0.3%	-0.3%	-0.3%	-0.3%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4130	ADMINISTRATION								
2020	PROFESSIONAL SERVICES	6,840	5,754	25,000	4,359	25,000	20,000	20,000	-5,000
2210	TELEPHONE	4,916	4,625	4,300	3,180	5,140	5,140	5,140	840
2220	PRINTING	2,679	2,555	3,000	1,060	3,200	3,200	3,200	200
2280	CONTRACTS	8,173	7,415	13,850	3,796	12,250	12,250	12,250	-1,600
2285	WEBSITE/INTERNET	7,174	7,890	8,650	7,475	8,200	8,200	8,200	-450
2310	PUBLIC OFFICIALS LIABILITY	7,580	0	0	0	0	0	0	0
2350	MULTI PERIL INSURANCE	52,862	56,227	60,000	65,407	68,000	68,000	68,000	8,000
2450	EMPLOYEE EXPENSES	1,473	1,373	1,800	1,463	1,800	1,800	1,800	0
2510	DUES	12,781	8,148	10,450	9,859	12,400	12,400	12,400	1,950
3010	POSTAGE	8,675	8,002	9,300	2,809	8,800	8,800	8,800	-500
3020	OFFICE SUPPLIES	8,457	9,883	10,000	3,037	9,000	9,000	9,000	-1,000
	GRAND TOTAL	121,610	111,872	146,350	102,444	153,790	148,790	148,790	2,440
	% Change					5.1%	1.7%	1.7%	1.7%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4170	PLANNING								
1010	SALARY	0	13,588	11,124	208	0	0	0	-11,124
1020	WAGES: FULL TIME	0	0	0	7,593	11,864	11,864	11,864	11,864
1040	WAGES: PART TIME	3,929	0	0	691	1,562	1,562	1,562	1,562
2060	PROFESSIONAL SERVICES	8,762	8,686	25,000	8,364	25,000	23,000	23,000	-2,000
2240	ADVERTISING	56	89	250	121	250	250	250	0
2410	TRAVEL ALLOWANCE	0	0	500	0	500	500	500	0
2450	EMPLOYEE EXPENSES	0	0	300	0	300	300	300	0
2460	TRAINING	292	20	800	0	800	800	800	0
2510	DUES	0	0	0	0	0	0	0	0
2520	PUBLICATIONS/SUBSCRIPTIONS	175	400	750	195	750	750	750	0
3020	OFFICE SUPPLIES	160	30	400	0	400	400	400	0
4050	EQUIPMENT	99	0	100	0	100	100	100	0
	GRAND TOTAL	13,473	22,812	39,224	17,172	41,526	39,526	39,526	302
	% Change					5.9%	0.8%	0.8%	0.8%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4172	HISTORIC DISTRICT COMM.								
2060	PROFESSIONAL SERVICES	0	250	250	12	250	250	250	0
	GRAND TOTAL	0	250	250	12	250	250	250	0
	% Change					0.0%	0.0%	0.0%	0%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4175	ZONING BOARD OF APPEALS								
2240	ADVERTISING	96	0	125	0	125	125	125	0
2520	PUBLICATIONS/SUBSCRIPTIONS	0	0	35	0	35	35	35	0
	GRAND TOTAL	96	0	160	0	160	160	160	0
	% Change					0.0%	0.0%	0.0%	0.0%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4180	TOWN HALL								
1040	WAGES: PART TIME	341	242	814	144	0	0	0	-814
2130	REPAIR/MAINT: BUILDING	4,286	6,183	10,000	7,644	12,000	12,000	12,000	2,000
2280	CONTRACTS	19,584	19,748	21,970	12,707	22,095	22,095	22,095	125
2286	FEES/PERMITS	0	0	0	0	230	230	230	230
3060	JANITORIAL SUPPLIES	1,341	1,369	2,500	926	2,500	2,500	2,500	0
3310	HEATING OIL	13,168	14,150	18,000	13,955	18,000	18,000	18,000	0
3320	ELECTRICITY	15,064	14,293	16,000	8,933	15,000	15,000	15,000	-1,000
3340	WATER	4,338	4,338	4,340	2,169	4,340	4,340	4,340	0
3350	SEWER	1,466	1,369	1,400	635	1,400	1,400	1,400	0
	GRAND TOTAL	59,588	61,693	75,024	47,114	75,565	75,565	75,565	541
	% Change					0.7%	0.7%	0.7%	0.7%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12		Exp. FY 13		Appr. FY 14		Exp. YTD 14		Dept. Req. FY 15		Man. Req. FY 15		TC Req. FY 15		\$ Change FY 15	
		Exp. FY 12	Exp. FY 12	Exp. FY 13	Exp. FY 13	Appr. FY 14	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	TC Req. FY 15	\$ Change FY 15				
4185	COMMUNITY CENTER																
1040	WAGES:PART TIME	21,212	22,155	21,973	17,033	9,865	0	0	0	0	0	0	0	0	0	0	-21,973
2130	REP/MAINT:BUILDING	10,505	5,023	7,500	8,216	17,500	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	7,500
2210	TELEPHONE	453	364	340	197	340	340	340	340	340	340	340	340	340	340	340	0
2280	CONTRACTS	1,674	2,111	4,190	1,485	6,265	19,265	19,265	19,265	19,265	19,265	19,265	19,265	19,265	19,265	19,265	15,075
3060	JANITORIAL SUPPLIES	2,601	3,518	3,000	1,466	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
3320	ELECTRICITY	14,799	15,077	16,000	9,370	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	0
3330	LP GAS	10,206	8,443	12,375	12,324	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	0
3340	WATER	4,965	4,962	5,000	2,511	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0
3350	SEWER	1,284	673	1,900	451	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	0
3360	ANNEX	206	192	200	152	190	190	190	190	190	190	190	190	190	190	190	-10
	GRAND TOTAL	67,905	62,519	72,478	53,206	72,435	73,070	73,070	73,070	73,070	73,070	73,070	73,070	73,070	73,070	73,070	592
	% Change																0.8%
4190	EMPLOYEE BENEFITS																
1310	FICA	153,310	160,626	169,450	121,224	178,500	173,300	173,300	173,300	173,300	173,300	173,300	173,300	173,300	173,300	173,300	3,850
1315	FLEXIBLE BENEFIT PLAN	1,438	735	1,500	1,269	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-100
1320	MAINE STATE RETIREMENT	82,201	109,584	118,000	86,132	138,500	131,500	131,500	131,500	131,500	131,500	131,500	131,500	131,500	131,500	131,500	13,500
1325	RETIREMENT CONTRIBUTION	35,918	33,963	34,000	18,125	33,300	33,300	33,300	33,300	33,300	33,300	33,300	33,300	33,300	33,300	33,300	-700
1330	HEALTH:MAJOR MEDICAL	339,964	367,786	357,800	266,412	382,800	364,000	364,000	364,000	364,000	364,000	364,000	364,000	364,000	364,000	364,000	6,200
1335	LONGEVITY PAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1340	DRUG/ALCOHOL TESTING	520	632	600	296	600	600	600	600	600	600	600	600	600	600	600	0
1345	MERIT/BONUS	0	9,600	10,000	5,900	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
1350	INCOME PROTECTION	19,065	19,605	19,600	13,712	19,820	19,820	19,820	19,820	19,820	19,820	19,820	19,820	19,820	19,820	19,820	220
1410	UNEMPLOYMENT COMP	7,611	8,684	10,000	6,973	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	1,000
1420	WORKMAN'S COMP	67,058	48,567	68,500	54,282	101,700	100,200	100,200	100,200	100,200	100,200	100,200	100,200	100,200	100,200	100,200	31,700
	GRAND TOTAL	707,085	759,782	789,450	574,325	877,620	845,120	845,120	845,120	845,120	845,120	845,120	845,120	845,120	845,120	845,120	55,670
	% Change																7.1%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4220	FIRE DEPARTMENT								
1010	SALARY	34,600	34,755	35,438	26,579	36,505	36,505	36,505	1,067
1040	WAGES: PART TIME	73,044	79,924	82,400	64,681	86,000	83,500	83,500	1,100
1070	EMPLOYER STIPEND	1,455	1,950	1,900	960	2,300	2,000	2,000	100
2045	INOCULATION/MEDICAL	551	690	700	940	1,200	1,200	1,200	500
2140	REPM/MAINT:VEHICLES	11,763	11,761	12,000	10,416	12,000	12,000	12,000	0
2145	REPM/MAINT:FIXTURES	1,891	2,024	1,750	1,252	1,850	1,850	1,850	100
2150	REPM/MAINT:EQUIPMENT	5,890	4,905	5,000	6,125	5,575	5,575	5,575	575
2155	REPM/MAINT:STATION	68	439	500	310	2,650	2,650	2,650	2,150
2210	TELEPHONE	539	408	500	214	800	375	375	-125
2230	COMPUTER	801	0	0	41	0	0	0	0
2285	INTERNET	394	438	400	137	480	200	200	-200
2460	TRAINING	2,763	1,110	4,230	2,727	4,400	4,400	4,400	170
2480	COMMUNITY PROGRAMS	1,283	752	1,400	495	1,400	1,400	1,400	0
2510	DUES	1,722	1,861	1,800	1,251	1,900	1,900	1,900	100
2520	PUBLICATIONS/SUBSCRIPTIONS	130	68	200	122	250	250	250	50
3020	OFFICE SUPPLIES	356	454	400	84	800	800	800	400
3090	OPERATING SUPPLIES	1,685	1,502	1,500	761	1,300	1,300	1,300	-200
3210	FUEL	3,595	2,245	4,500	620	4,500	4,500	4,500	0
3410	FOOD	232	284	500	36	500	500	500	0
4050	EQUIPMENT	5,581	6,213	4,920	5,900	7,010	7,010	7,010	2,090
4060	UNIFORMS/WORK GEAR	4,701	3,546	5,350	5,798	7,400	7,400	7,400	2,050
	GRAND TOTAL	153,044	155,329	165,388	129,449	178,820	175,315	175,315	9,927
	% Change					8.1%	6.0%	6.0%	6.0%
4227	EMERGENCY MANAGEMENT								
1010	SALARY	4,603	4,659	4,752	3,556	4,895	4,895	4,895	143
2410	TRAVEL ALLOWANCE	0	0	300	0	300	300	300	0
2510	DUES	0	0	75	0	75	75	75	0
3090	OPERATING SUPPLIES	890	305	605	122	605	605	605	0
	GRAND TOTAL	5,493	4,964	5,732	3,678	5,875	5,875	5,875	143
	% CHANGE					2.5%	2.5%	2.5%	2.5%
4228	EMERGENCY RESCUE SERV.								
2740	SO BERWICK RESCUE CONTRIBUTION	84,000	82,248	82,608	68,257	82,015	81,986	81,986	-622
	GRAND TOTAL	84,000	82,248	82,608	68,257	82,015	81,986	81,986	-622
	% Change					-0.7%	-0.8%	-0.8%	-0.8%
4229	WATER ASSESSMENT								
2750	ASSESSMENT	299,734	299,735	299,735	149,867	299,735	299,735	299,735	0
	GRAND TOTAL	299,734	299,735	299,735	149,867	299,735	299,735	299,735	0
	% Change					0.0%	0.0%	0.0%	0.0%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	\$ Change
		FY 12	FY 13	FY 14	YTD 14	FY 15	FY 15	FY 15	
4231	ANIMAL CONTROL								
1040	WAGES:PART TIME	2,728	1,074	3,734	1,129	5,280	5,280	5,280	1,546
2060	PROFESSIONAL SERVICES	1,325	1,250	1,400	100	1,400	1,400	1,400	0
2140	REP/MAINT:VEHICLES	0	407	500	1,097	500	500	500	0
2410	TRAVEL ALLOWANCE	0	0	100	0	100	100	100	0
2460	TRAINING	0	0	100	0	300	300	300	200
3210	FUEL	0	366	300	184	400	400	400	100
4040	VEHICLES	0	0	0	0	0	0	0	0
4050	EQUIPMENT	0	0	300	0	300	300	300	0
4060	UNIFORMS/WORK GEAR	0	0	150	0	150	150	150	0
	GRAND TOTAL	4,053	3,097	6,584	2,510	8,430	8,430	8,430	1,846
	% Change					28.0%	28.0%	28.0%	28.0%
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	\$ Change
4240	DISPATCH	FY 12	FY 13	FY 14	YTD 14	FY 15	FY 15	FY 15	FY 15
1020	WAGES:FULL TIME	168,402	180,373	182,808	131,331	182,808	182,808	182,808	0
1040	WAGES:PART TIME	56,183	34,529	42,982	42,606	43,932	43,932	43,932	950
1050	SHIFT DIFFERENTIAL	5,128	6,425	6,500	4,423	6,500	6,500	6,500	0
1110	OVERTIME	20,464	22,661	19,902	15,792	19,902	19,902	19,902	0
2150	REP/MAINT-EQUIPMENT	11,231	18,504	19,000	12,078	19,000	21,000	21,000	2,000
2210	TELEPHONE	29,112	35,525	37,360	1,685	37,360	37,360	37,360	0
2240	ADVERTISING	176	0	200	0	200	200	200	0
2410	TRAVEL ALLOWANCE	143	134	250	1,173	250	250	250	0
2460	TRAINING	1,901	1,940	1,500	953	2,500	2,500	2,500	1,000
3020	OFFICE SUPPLIES	803	636	600	78	600	600	600	0
4030	FURNITURE/FIXTURES	1,071	629	1,000	0	1,000	1,000	1,000	0
4050	EQUIPMENT	24,115	6,402	13,500	423	13,500	12,000	12,000	-1,500
4060	UNIFORMS/WORK GEAR	1,283	1,061	2,200	161	2,200	2,200	2,200	0
	GRAND TOTAL	320,012	308,809	327,802	210,701	329,752	330,252	330,252	2,450
	% CHANGE					0.6%	0.7%	0.7%	0.7%
#	Sub-Account	Exp.	Exp.	Appr.	Exp.	Dept. Req.	Man. Req.	TC Req.	\$ Change
4250	STREETLIGHTS	FY 12	FY 13	FY 14	YTD 14	FY 15	FY 15	FY 15	FY 15
3320	ELECTRICITY	41,783	42,010	43,000	29,493	43,000	43,000	43,000	0
	GRAND TOTAL	41,783	42,010	43,000	29,493	43,000	43,000	43,000	0
	% Change					0.0%	0.0%	0.0%	0.0%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.			YTD			Dept. Req.			Man. Req.			TC Req.			\$ Change
		FY 12	FY 13	FY 14	FY 14	FY 14	YTD 14	FY 15	FY 15	FY 15	FY 15	FY 15	FY 15	FY 15	FY 15	FY 15	FY 15	FY 15		
4310	HIGHWAY DEPARTMENT																			
1010	SALARY	0	69,813	73,440	73,440	55,080	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	75,651	2,211
1020	WAGES:FULL TIME	202,601	195,967	138,133	138,133	101,018	138,944	138,944	138,944	138,944	138,944	138,944	138,944	138,944	138,944	138,944	138,944	138,944	138,944	811
1040	WAGES:PART TIME	3,849	3,205	11,396	11,396	6,313	17,460	17,460	17,460	17,460	17,460	17,460	17,460	17,460	17,460	17,460	17,460	17,460	17,460	6,064
1045	WAGES:PART TIME WINTER	5,913	11,242	14,223	14,223	36,550	27,433	27,433	27,433	27,433	27,433	27,433	27,433	27,433	27,433	27,433	27,433	27,433	27,433	13,210
1110	OVERTIME	3,757	3,174	12,952	12,952	789	13,028	13,028	13,028	13,028	13,028	13,028	13,028	13,028	13,028	13,028	13,028	13,028	13,028	76
1120	OVERTIME:WINTER	13,511	25,014	30,055	30,055	26,520	30,232	30,232	30,232	30,232	30,232	30,232	30,232	30,232	30,232	30,232	30,232	30,232	30,232	177
2140	REP/MAINT:VEHICLES/MACH SUM	70,076	56,778	77,000	77,000	35,850	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	0
2142	REP/MAINT:VEHICLES/MACH WINT	18,333	23,720	33,000	33,000	44,041	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	0
2270	RENTALS	160	325	2,000	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
2275	CONTRACTS: PROFESSIONAL SVS.	63,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2280	CONTRACTS	26,161	14,222	28,200	28,200	15,477	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	34,200	6,000
2281	CONTRACTS:WINTER	11,454	37,763	50,322	50,322	20,079	43,172	43,172	43,172	43,172	43,172	43,172	43,172	43,172	43,172	43,172	43,172	43,172	43,172	-7,150
2282	TREE REMOVAL	6,332	5,500	6,000	6,000	3,313	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0
2287	STORMWATER MANAGEMENT	11,268	14,729	20,000	20,000	11,208	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0
2460	TRAINING	17	485	500	500	518	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
3080	BUILDING/CONSTRUCTION MAT	4,806	5,158	5,000	5,000	763	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0
3210	FUEL	37,345	44,965	49,000	49,000	38,367	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	0
3820	GRAVEL	8,807	236	4,800	4,800	1,204	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	0
3830	ASPHALT/CONCRETE	12,652	13,710	17,000	17,000	4,395	16,150	16,150	16,150	16,150	16,150	16,150	16,150	16,150	16,150	16,150	16,150	16,150	16,150	-850
3840	SALT/DEICER	133,165	108,881	112,000	112,000	90,049	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	0
3880	SIGNS	3,022	2,420	5,000	5,000	1,173	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-2,000
3890	CULVERTS	4,130	494	3,000	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
4055	TOOLS	1,429	3,450	2,000	2,000	2,393	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	2,000
4060	UNIFORMS/WORK GEAR	8,639	8,052	8,000	8,000	4,871	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	-930
	GRAND TOTAL	651,057	648,676	703,021	703,021	499,972	723,140	723,140	723,140	723,140	723,140	723,140	723,140	723,140	723,140	723,140	723,140	723,140	723,140	20,619
	% Change						2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
#	Sub-Account	Exp.	Exp.	Appr.	YTD	Dept. Req.	Man. Req.	TC Req.	\$ Change											
4315	PUBLIC FACILITIES	FY 12	FY 13	FY 14	YTD 14	FY 15	FY 15	FY 15	FY 15											
2110	REP/MAINT:PARKS	2,670	2,487	3,000	311	3,000	3,000	3,000	0											
2280	CONTRACTS	21,451	21,399	29,350	18,351	30,525	30,525	30,525	1,175											
3090	OPERATING & FIELD SUPPLIES	0	440	350	0	350	350	350	0											
3095	FLAGS	1,337	524	1,200	0	1,200	1,200	1,200	0											
3320	ELECTRICITY	1,820	1,842	2,000	1,168	2,000	2,000	2,000	0											
3340	WATER	1,830	5,233	6,000	1,750	5,500	5,500	5,500	-500											
	GRAND TOTAL	29,108	31,925	41,900	21,580	42,575	42,575	42,575	675											
	% CHANGE					1.6%	1.6%	1.6%	1.6%											

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4325	TOWN GARAGE								
2130	REP/MAINT:BUILDING	2,116	750	3,500	2,862	3,500	3,500	3,500	0
2210	TELEPHONE	483	367	350	214	350	350	350	0
2280	CONTRACTS	795	3,635	2,520	645	2,545	2,545	2,545	25
3090	OPERATING SUPPLIES	2,131	2,787	1,400	369	1,400	1,400	1,400	0
3320	ELECTRICITY	2,433	3,173	3,000	2,285	3,000	3,000	3,000	0
3330	LP GAS	0	0	0	5,617	1,000	1,000	1,000	1,000
3340	WATER	2,984	3,017	2,900	1,441	2,900	2,900	2,900	0
3350	SEWER	1,166	1,101	1,050	125	1,050	1,050	1,050	0
	GRAND TOTAL	12,108	14,831	14,720	13,558	15,745	15,745	15,745	1,025
	% Change					7.0%	7.0%	7.0%	7.0%
4330	TRANSFER STATION								
1020	WAGES:FULL TIME	34,911	38,088	38,730	23,182	39,907	39,907	39,907	1,177
1025	WAGES:KITTERY	3,108	0	0	0	0	0	0	0
1040	WAGES:PART TIME	61,142	58,661	56,712	48,454	56,975	56,975	56,975	263
1110	OVERTIME	1,761	671	1,530	0	1,583	1,583	1,583	53
2020	PROFESSIONAL SERVICES	0	0	2,000	0	2,000	2,000	2,000	0
2045	INOCULATION	100	267	300	248	300	300	300	0
2130	REP/MAINT:BUILDING	1,987	535	2,000	334	2,000	2,000	2,000	0
2150	REP/MAINT:EQUIPMENT	7,881	7,281	12,000	18,743	12,000	12,000	12,000	0
2210	TELEPHONE	499	427	350	214	350	350	350	0
2220	PRINTING	305	662	500	305	500	500	500	0
2280	CONTRACTS	3,424	3,479	10,700	582	10,700	10,700	10,700	0
2283	CONTRACTS:TIPPING FEES	122,968	115,501	144,000	84,694	145,820	145,820	145,820	1,820
2284	CONTRACTS:WELL TEST	5,050	2,960	5,050	2,300	5,260	5,260	5,260	210
2286	FEES/PERMITS	632	645	600	516	600	600	600	0
2460	TRAINING	2,278	785	600	0	600	600	600	0
3090	OPERATING SUPPLIES	2,770	2,509	4,000	1,629	4,000	4,000	4,000	0
3320	ELECTRICITY	2,308	2,353	2,500	2,011	2,500	2,500	2,500	0
3340	WATER	208	208	208	121	208	208	208	0
3350	SEWER	303	264	300	149	300	300	300	0
3880	SIGNS	66	415	300	0	300	300	300	0
4060	UNIFORMS/WORK GEAR	295	487	1,800	265	1,800	1,400	1,400	-400
	GRAND TOTAL	251,996	236,197	284,180	183,748	287,703	287,303	287,303	3,123
	% Change					1.2%	1.1%	1.1%	1.1%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.		Exp.	Appr.		Exp.	YTD 14	Dept. Req.	Man. Req.	TC Req.	\$ Change
		FY 12	FY 13		FY 14	FY 15						
4335	SOLID WASTE TRANSP.											
1020	WAGES:FULL TIME/SB	28,995	29,190	30,074	22,366	30,834	30,834	30,834	30,834	30,834	30,834	760
1025	WAGES:NO BERWICK	14,508	14,668	14,813	11,312	15,417	15,417	15,417	15,417	15,417	15,417	604
1040	WAGES:PART TIME	0	5,349	2,800	2,349	2,800	2,800	2,800	2,800	2,800	2,800	0
1110	OVERTIME	628	1,681	1,035	1,273	1,070	1,070	1,070	1,070	1,070	1,070	35
2045	INOCULATION	0	0	200	0	200	200	200	200	200	200	0
2140	REP/MAINT:VEHICLES	16,181	9,094	17,000	10,402	17,000	17,000	17,000	17,000	17,000	17,000	0
2420	TOLLS/PHONE	2,988	2,005	2,000	1,179	2,000	2,000	2,000	2,000	2,000	2,000	0
3210	FUEL	17,045	18,431	17,500	11,396	17,500	17,500	17,500	17,500	17,500	17,500	0
4060	UNIFORMS/WORK GEAR	1,663	1,575	1,000	1,051	1,700	1,700	1,700	1,700	1,700	1,700	700
	GRAND TOTAL	82,008	81,992	86,422	61,328	88,521	88,521	88,521	88,521	88,521	88,521	2,099
	% Change					2.4%			2.4%		2.4%	2.4%
4410	RECREATION											
1010	SALARY	51,615	51,938	52,978	39,733	54,568	54,568	54,568	54,568	54,568	54,568	1,590
1030	WAGES:SUMMER STAFF	10,200	10,440	10,500	10,870	12,726	10,000	10,000	10,000	10,000	10,000	-500
1035	WAGES:PROGRAM STAFF	0	0	2,600	69	9,242	7,509	7,509	7,509	7,509	7,509	4,909
2210	TELEPHONE	540	432	500	243	500	500	500	500	500	500	0
2220	PRINTING	597	500	500	61	500	500	500	500	500	500	0
2240	ADVERTISING	159	100	100	0	100	100	100	100	100	100	0
2285	INTERNET	179	219	200	69	200	200	200	200	200	200	0
2410	TRAVEL ALLOWANCE	0	0	250	268	250	250	250	250	250	250	0
2460	TRAINING	59	220	200	235	200	200	200	200	200	200	0
2465	TRAINING:SUMMER STAFF	0	0	250	0	350	350	350	350	350	350	100
2510	DUES	70	45	65	45	65	65	65	65	65	65	0
3730	PARTICIPANT SUBSIDY	0	0	800	831	800	800	800	800	800	800	0
	GRAND TOTAL	63,419	63,893	68,943	52,423	79,501	75,042	75,042	75,042	75,042	75,042	6,099
	% Change					15.3%			8.8%		8.8%	8.8%

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp.			Appr.			Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
		FY 12	FY 13	FY 14	FY 14	FY 15						
4450	CONSERVATION COMMISSION											
2480	COMMUNITY PROGRAMS	67	300	300	300	13		300	300	300	0	
2510	DUES	295	295	295	295	100		295	295	295	0	
3735	COORDINATOR SUBSIDY	2,125	0	4,250	4,250	4,250		4,250	4,250	4,250	0	
	GRAND TOTAL	2,487	595	4,845	4,845	4,363		4,845	4,845	4,845	0	
	% Change							0.0%	0.0%	0.0%	0.0%	
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15			
4470	LIBRARY											
1010	SALARY	40,223	37,737	38,305	28,729	46,155	46,155	46,155	7,850			
1040	WAGES:PART TIME	31,739	29,278	32,261	23,226	38,419	33,231	33,231	970			
2120	REP/MAINT	2,534	3,421	5,000	4,722	5,000	5,000	5,000	0			
2210	TELEPHONE	1,368	1,393	1,000	507	900	900	900	-100			
2280	CONTRACTS	780	1,224	1,165	684	2,550	2,550	2,550	1,385			
2410	TRAVEL ALLOWANCE	317	549	650	191	650	650	650	0			
2460	TRAINING	65	220	250	150	250	250	250	0			
2480	COMMUNITY PROGRAMS	415	548	500	565	500	500	500	0			
2520	PUBLICATIONS/SUBSCRIPTIONS	6,243	11,124	12,000	7,436	12,000	12,000	12,000	0			
3010	POSTAGE	76	78	0	0	0	0	0	0			
3020	OFFICE SUPPLIES	982	1,044	1,000	707	1,000	1,000	1,000	0			
3060	JANITORIAL SUPPLIES	153	183	500	92	300	500	500	0			
3310	HEATING OIL	4,441	0	0	0	0	0	0	0			
3320	ELECTRICITY	3,090	8,585	8,000	5,735	8,000	8,000	8,000	0			
3325	RENT/UTILITIES	2,104	0	0	0	0	0	0	0			
3330	LP GAS	1,898	4,875	5,250	2,932	5,000	5,000	5,000	-250			
3340	WATER	1,426	2,100	1,720	1,070	2,550	2,550	2,550	830			
3350	SEWER	546	1,121	1,600	566	2,000	2,000	2,000	400			
4030	FURNITURE/FIXTURES	0	0	500	0	500	500	500	0			
4050	EQUIPMENT	1,506	2,451	3,000	1,289	3,000	3,000	3,000	0			
	GRAND TOTAL	99,906	105,931	112,701	78,602	128,774	123,786	123,786	11,085			
	% Change					14.3%	9.8%	9.8%	9.8%			

PROPOSED APPROPRIATIONS

#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Dept. Req. FY 15	Man. Req. FY 15	TC Req. FY 15	\$ Change FY 15
4510	SOCIAL SERVICES								
1010	SALARY	40,051	28,323	29,422	10,244	0	0	0	-29,422
1040	WAGES:PART TIME	1,099	0	0	6,425	22,820	22,820	22,820	22,820
2150	REP/MAINT:EQUIPMENT	3,916	1,200	1,600	1,221	1,400	1,400	1,400	-200
2210	TELEPHONE	292	0	0	0	0	0	0	0
2285	INTERNET	111	0	0	0	0	0	0	0
2410	TRAVEL ALLOWANCE	618	312	600	31	75	600	600	0
2450	EMPLOYEE EXPENSES	170	218	200	54	300	300	300	100
2460	TRAINING	1,264	110	150	75	250	500	500	350
2510	DUES	30	30	30	90	90	90	90	60
2710	ASSISTANCE GRANTS	35,882	72,047	65,000	26,677	75,000	55,000	55,000	-10,000
3020	OFFICE SUPPLIES	631	200	200	54	150	150	150	-50
	GRAND TOTAL	84,064	102,439	97,202	44,870	100,085	80,860	80,860	-16,342
	% Change					3.0%	-16.8%	-16.8%	-16.8%
#	Sub-Account	Exp. FY 12	Exp. FY 13	Appr. FY 14	Exp. YTD 14	Agency FY 15	Dept. Req. FY 15	Man Req. FY 15	TC Req. FY 15
4530	SOCIAL/CIVIC SRV. CONTRIBUTION								
2711	CARING UNLIMITED	0	0	500	500	2,166	500	500	500
2712	AGENCY ON AGING	0	0	200	200	500	200	200	200
2713	HOME HEALTH	0	0	0	0	500	300	300	300
2716	COUNSELING SERVICES INC	0	375	500	500	375	500	500	500
2717	YORK COUNTY COMMUNITY ACTION	0	1,900	1,900	1,900	1,900	1,900	1,900	1,900
2720	YORK COUNTY CHILD ABUSE	0	100	100	100	250	200	100	100
2721	SOUTHERN ME PARENT AWARENESS	0	250	250	250	250	250	250	250
2722	HOSPICE OF YORK	0	0	0	0	1,000	100	100	100
2723	WOODFORD'S	0	175	175	175	175	175	175	175
2724	SEXUAL ASSAULT SUPPORT	0	100	100	100	100	200	100	100
2728	SHIPYARD ASSOCIATION	0	500	500	500	500	500	500	500
2731	AMERICAN RED CROSS	0	0	500	500	500	500	500	500
2742	CEMETERY ASSOCIATION	0	5,000	5,000	500	5,000	5,000	5,000	5,000
2746	YORK COUNTY SHELTERS	0	100	723	7,203	723	1,000	723	723
2748	SO BERWICK VOLUNTEER NETWORK	0	0	0	0	0	0	0	0
2749	BIDDEFORD FREE CLINIC	0	0	75	75	0	75	75	75
	GRAND TOTAL	0	8,500	10,523	12,503	13,939	11,400	10,923	10,923
	% Change					32.5%	8.3%	3.8%	3.8%

PROPOSED APPROPRIATIONS

#	Sub-Account CIP DEBT	Exp. F/Y 12	Exp. F/Y 13	Appr. F/Y 14	Exp. YTD 14	Dept. Req. F/Y 15	Man. Req. F/Y 15	TC Req. F/Y 15
4733	COMMUNITY CTR							
2960	PRINCIPAL	70,000	70,000	70,000	70,000	70,000	70,000	70,000
2970	INTEREST	19,555	12,073	9,067	4,721	4,741	4,741	4,741
	TOTAL	89,555	82,073	79,067	74,721	74,741	74,741	74,741
4734	YOUNG ST. PROPERTY							
2960	PRINCIPAL	31,579	31,579	31,579	31,579	31,579	31,579	31,579
2970	INTEREST	24,600	23,509	22,855	11,591	21,676	21,676	21,676
	TOTAL	56,179	55,088	54,434	43,170	53,255	53,255	53,255
4735	2010 CIP							
2960	PRINCIPAL	27,000	29,000	29,000	29,000	30,000	30,000	30,000
2970	INTEREST	18,587	17,503	25,007	8,874	24,417	24,417	24,417
	TOTAL	45,587	46,503	54,007	37,874	54,417	54,417	54,417
4736	LIBRARY CONST.							
2960	PRINCIPAL	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2970	INTEREST	67,833	48,625	46,625	23,813	44,625	44,625	44,625
	TOTAL	167,833	148,625	146,625	123,813	144,625	144,625	144,625
	TOTAL PRINCIPAL	228,579	230,579	230,579	230,579	231,579	231,579	231,579
	TOTAL INTEREST	130,575	101,710	103,554	48,999	95,459	95,459	95,459
	GRAND TOTALS	359,154	332,289	334,133	279,578	327,038	327,038	327,038
	* Balances as of 6/30/2013							

CAPITAL PROJECT PLAN

CAPITAL RESERVE		2014/15	2015/16	2016/17	2017/18	2018/19	FUTURE NEEDS
PUBLIC WORKS							
		100,000	100,000	110,000	110,000	115,000	
Current Bal: \$203,000							
Equipment and Facilities			Replace 89 Dump \$175K	Rebuild/Refurbish 05 Rolloff \$70K Replace 2000 Sterling Dump \$175K	Replace 2001 Sterling Dump \$175K	Replace 02 Sterling Dump \$175K Lease/Purch (3 Years) \$75K down	Lease Payments for 02 Sterling Dump Replacement; Replace Trackless; Replace Cat Loader Replace Ford F350
Approx. Carryfwd		303,000	228,000	93,000	28,000	68,000	
OFFICE EQUIPMENT							
		16,000	16,000	16,000	18,000	18,000	
Current Bal: \$24,000							
Equipment	Network Server \$20K		Comm Ctr Copier \$6K	Mgr. copier \$12K, Replace 3 workstations \$3,600	Fin. Server & Software \$30K, Clerk's Copier \$6K, 3 workstations \$3,600 Assessing Server \$8K,	Replace 3 workstations \$3,600, Replace PD's Copier \$7K, Finance Copier \$6K	Ongoing workstation replacement; Replace Voting Booths; Purchase Voting Machine; Copier Replacements;
Approx. Carryfwd		20,000	30,000	30,400	800	2,200	
FIRE DEPARTMENT							
		80,000	80,000	80,000	80,000	80,000	
Current Bal: \$184,600							
Equipment	Y2 Tanker Pymt. \$23,705 Purchase Engine2 \$425K (\$200,000 down), Purchase Thermal Imaging Camera \$10K Sell Engine 2 \$10,000	Y3 Tanker Pymt. \$23,705 Y1 Engine2 Pymt. \$43,205 Purchase Air Bag Lift System \$5K;	Y4 Tanker Pymt. \$23,705 Y2 Engine2 Pymt. \$43,205 Purchase Boat, Motor \$17K	Y5 Tanker Pymt. \$23,705 Y3 Engine2 Pymt. \$43,205	Y6 Tanker Pymt. \$23,705 Y4 Engine2 Pymt. \$43,205		Final Tanker Payment; 3 Payments for Engine2; Replace Engine1
Approx. Carryfwd		40,895	48,985	45,075	58,165	71,255	

CAPITAL RESERVE		2014/15	2015/16	2016/17	2017/18	2018/19	FUTURE NEEDS
PUBLIC SAFETY		40,000	40,000	40,000	40,000	40,000	
<i>Current Bal: \$20,000</i> Equipment and Facilities	Replace Cruiser Radio & Camera \$15,500 Final Pmt Prev Purchase \$8,400 Replace Firearms \$10K	Replace Cruiser \$25K Setup, Radio & Camera \$15,500 Y1 Pmt 4 x 4 \$13K	4x4 Cruiser Lease/Purchase (3 Years) Setup, Radio & Camera \$15,500 Y1 Pmt 4 x 4 \$13K	Y2 Pmt. 4x4 \$13K	Replace Cruiser \$25K Setup, Radio & Camera \$15,500 Y3 Pmt. 4x4 \$13K		Annual Replacement of Cruiser plus Setup, Radio and Camera; Replacement of Cruiser Laptops
Approx. Carryfwd	1,100	600	12,100	39,100	25,600		
TRANSFER STATION		15,000	10,000	10,000	5,000	5,000	
<i>Current Bal: \$11,100</i> Equipment	Rebuild/Replace Compactor \$20K	Replace 1 rolloff cont. \$8K/ea	Replace 1 rolloff cont. \$8K/ea	Replace 1 rolloff cont. \$8K	Replace 1 rolloff cont. \$8K		Replacement and/or Reconditioning of Rolloff Containers
Approx. Carryfwd	6,100	8,100	10,100	7,100	4,100		
MUNICIPAL FACILITIES		15,000	15,000	15,000	15,000	15,000	
<i>Current Bal: \$65,500</i>	Town Hall Sprinklers \$20K, Heater at Fire Station \$10K						By design, this account is for Unforeseen needs for any Town Building and ongoing major repairs
Approx. Carryfwd	50,500	65,500	80,500	95,500	110,500		
ROADS		600,000	600,000	600,000	600,000	600,000	
SIDEWALKS		0	0	0	0	0	
RECREATION FIELDS AND FACILITIES		0	0	0	0	0	
<i>Current Bal: \$55,717</i>							
Approx. Carryfwd	55,717	55,717	55,717	55,717	55,717	55,717	
TOTAL TO RAISE	866,000	861,000	871,000	868,000	873,000	873,000	
	2014/15	2015/16	2016/17	2017/18	2018/19		FUTURE NEEDS

Members of the 125th Legislature

State Representatives:

Terms Expire: 2014

District 146

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

District 148

Roberta B. Beavers
72 Woodland Hills
South Berwick, ME 03908
748-3432
287-1430
rbbeavers@comcast.net
RepBobbi.Beavers@legislature.maine.gov

Legislative Address:

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

Website: www.maine.gov/legis/house/

Capitol Telephone:

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

State Senator:

Term Expires: 2014

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
287-1515
Website: www.maine.gov/legis/senate/

Capitol Telephone:

1-800-423-6900 Year round toll free Senate Message Center
287-1583-TTY

Maine Congressional Delegation

United States Congress:

Representative Chellie Pingree-D (1st District)
1318 Longworth House Office Building
Washington, DC 20515
202-225-6116
202-225-5590-fax
www.pingree.house.gov

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

United States Senate:

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

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

Senator Angus King-I
359 Dirksen Senate Office Building
Washington, DC 20510-1903
202-224-5344
202-224-1946-fax
www.king.senate.gov

Term Expires: January, 2019
County Office: 383 US Route 1, Suite 1-C
Scarborough, ME 04074
883-1588
955-3323-TDD 883-1733-fax

TOWN MEETING
Tuesday, May 20, 2014- 6:00 pm check-in
Richard P. Gagnon Assembly Hall
Town Hall—180 Main Street
Handicap Accessible

COMMUNITY PHONE NUMBERS

EMERGENCY

Dial: 911

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

DEPARTMENTS

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

OTHER TOWN SERVICES

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

LOCAL WEB ADDRESSES

Municipal

www.southberwickmaine.org

Public Library

www.southberwicklibrary.org

Rescue

www.southberwickrescue.org

MSAD #35 (All schools)

www.rsu35.org

State of Maine

www.maine.gov

TOWN OPERATING HOURS

TOWN HALL

180 Main Street

Town Manager & Finance

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

Town Clerk's Office

Licensing and Registrations

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

Thursday from 9:00 am to 6:00 pm

Friday from 9:00 am to 1:00 pm

Closed on Wednesday

Assessing Office

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

Friday from 7:00 am to 3:00 pm

Code Enforcement/Planning Office

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

PUBLIC LIBRARY

27 Young Street

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

Wednesday - 2:00 pm to 9:00 pm

Friday - 1:00 pm to 5:00 pm

Saturday - 9:00 am to 12:45 pm

COMMUNITY CENTER

70 Norton Street

Recreation Department

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

Senior Center

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

TRANSFER STATION

Agamenticus Road

Sunday from 7:00 am to Noon

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