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This Town Report is dedicated to  
Judi Buckman



The Board of Selectmen is proud to dedicate this year's Annual report to Judi Buckman, a life-long resident of Berwick.

Judi was raised in Berwick, educated in the Berwick school system, married in Berwick, raised her two daughters, Andrea and Tammy, in Berwick, worked in Berwick and now enjoys her retirement in Berwick. Judi is a Berwick girl through and through and her father was the Road Commissioner and worked at the Fire Department.

Judi's first job was in the lunch room at the Hussey School which she took so she could keep an eye on her two children. After that, Judi worked for Paul Auger in Rochester, the University of New Hampshire in the Dean's Office and lastly at the Town of Berwick as the Town Clerk. Judi dedicated the last 24 years of her career as Berwick's Town Clerk where she was respected for her commitment to her job and the community and where she became the contact point for endless questions and answers. She remains involved with the Town through her volunteer work with the Historical Society, Cemetery Committee and Ladies Auxiliary. She is also a member of the Daughters of the Nile organization.

In Judi's spare time she enjoys traveling! She and her husband, Andy, have visited 41 of the 48 contiguous states and will be hitting the road in June to head to California on a four month trip to see the last seven states. Judi and Andy will celebrate their fiftieth wedding anniversary in July. Judi is also an avid reader, scrap booker, quilter and knitter. She is dedicated to the Bethany Church in Greenland.

Judi remains the go-to person for all things "Town Hall". You can often hear staff saying, "We can ask Judi..." and she is always willing and able to share her experience and knowledge. We thank Judi for her 24 years of service to the residents of Berwick. Her positive outlook on life and Berwick's future, brought a welcoming atmosphere to the Town and Town Hall.

**Town Officials**  
**Board of Selectmen**

	<b><u>Term</u></b>
<b>Thomas Wright, Chairman</b>	06/17
<b>Edward Ganiere</b>	06/18
<b>Mark Pendergast</b>	06/17
<b>Joshua Plante</b>	06/18

**Town Administration**

<b>Stephen Eldridge</b>	Town Manager, Tax Collector/Treasurer & Road Commissioner	
<b>Patricia Murray</b>	Town Clerk, Registrar of Voters, Excise Tax Collector General Assistance Administrator	
<b>Maureen Finger</b>	Finance Director	
<b>John Stoll</b>	Town Planner	
<b>Joseph Rousselle</b>	Code Enforcement Officer; Building Inspector Local Plumbing Inspector	12/16
<b>Assessors Agent</b>	Municipal Resources, Inc.	
<b>Dennis R. Plante</b>	Fire Chief & Emergency Management Director	
<b>Tim Towne</b>	Police Chief	
<b>Robert Perschy</b>	Highway / Transfer Station Foreman	
<b>Chris Weisman</b>	Water Treatment Chief Plant Operator	
<b>Kimberly Taylor</b>	Recreation Director	
<b>John Stoll</b>	Southern Maine Regional Planning Commission (Annual Appointment)	

Term limits noted

**Planning Board**

	<b><u>Term</u></b>
Dave Andreesen, Chairman	12/17
Paul Boisvert, Vice Chairman	12/17
David Dow	12/17
Niles Schore	12/18
Nicole Fecteau	12/18
John England - Alternate	12/16
Sean Winston – Alternate	12/16

**Board of Appeals**

Russell Gagner, Chairman	12/17
Ron Vigue, Vice Chairman	12/17
Diane Morrill, Secretary	12/18
John Campbell	12/18
Kenneth Poirier	12/17
Pat Boisvert - Alternate	12/16
Alternate Vacancy	

**Sewer District Trustees**

Jay Wheeler, Administrator	
David Stolpe, Chairman	06/16
Nelson Goodwin	06/17
Priscilla Dube	06/18
Daniel Doucette	06/18
Kenneth Hall	06/17

**Voter Registration Board of Appeals (21 MRSA 103)**

Judith Burgess, Chairman	12/14
Vacancy	
Vacancy	
Alternate Vacancy	

**Recreation Commission**

Natalie Gould	12/18
David Ryan	12/16
Tracey DeMoura	12/17
Amy Locke	12/17
Regular Vacancy	
Alternate Vacancy	
Alternate Vacancy	

**MSAD # 60 Superintendents**

Steven B. Connolly

**MSAD # 60 Board of Directors**

	<b><u>Term</u></b>
Kelly Smith -Berwick	06/16
Dustin Price – Berwick	06/16
Margaret Wheeler - Berwick	06/18
Stan Cowan - North Berwick	
Jacqueline Alwin - North Berwick	
Lynn Manley - North Berwick	
Andrea Rose - Lebanon	
Beverly Olean - Lebanon	
Joanne Potter - Lebanon	

**Coast Board of Directors**

John Stoll

**Regular Meeting Schedules**

Board of Selectman - Town Hall	1 <sup>st</sup> & 3 <sup>rd</sup> Tuesday - 6:30 pm
Planning Board - Town Hall	1 <sup>st</sup> & 3 <sup>rd</sup> Thursday - 6:30 pm
Sewer District Trustees - Sewer District Office	Last Wednesday - 7:00 pm
Board of Appeals - Town Hall (as Needed)	Last Wednesday - 7:00 pm
Recreation Commission - Town Hall	First Wednesday - 7:00 pm

**TOWN HALL OFFICE HOURS**

Monday - Friday 8:30 am – 5:00 pm

Phone Number: (207) 698-1101

Fax: (207) 698-5181

Assessing hours: Mondays & Fridays 8am – 4pm

Code hours: Wednesdays & Thursdays 8am – 4pm

**Transfer Station Hours**

Tuesday 8AM – 4PM

Saturday 8AM – 4PM

Sunday 8AM – 4PM

“Ozeh, Ozeh, Ozeh” are my town crier calls as I move through the streets of Berwick, Maine. The ‘Cries’ are yelled to get you and your fellow citizens of Berwick to heed the happenings of the day! Berwick has much to “yell about” and celebrate. We are now a fast moving municipality with goals being met and long awaited plans unfolding. The town center will soon be changing before our eyes. The spring of 2016 marks the blossoming of new town initiatives.

As a community, we honor and appreciate our public servants who make our lives safe and productive. The town offices are filled with people and activities that are in place to make our lives better. The police and fire departments are constantly vigilant and active on our behalf. The schools are nurturing our youth with learning incentives aligned with carefully orchestrated curriculum standards... Roads, water usage, transfer operations and recreation programs make up carefully designed public initiatives that are being implemented.

Not all of our successes are accomplished through the local tax supported operational base....This town crier..has much to yell about in a sense of celebration and accomplishment that is the product of VOLUNTEERS WHO SERVE OUR TOWN IN SO MANY IMPORTANT AND MEANINGFUL WAYS! We have active service men and women and of course, The Charles S.Hatch Post 79 American Legion Post..yes they are the ultimate volunteers. We have churches ,a food pantry, and counseling services...that are here to serve and operated by devoted volunteers.

The Berwick Public Library becomes more vibrant each year through a wide variety of services, programming and volunteer involvement. The Berwick Selectmen, Planning Board, School Board and a wealth of other subcommittees are made up of volunteers who have given the town thousands of hours in dedicated service. Attend and participate

Berwick Community TV is an informative resource that is the result of many hours of volunteer service. Tune in and be informed. The Envision Berwick Committee is far reaching in tabulating and articulating citizen based priorities that will make a difference in how we look and how we live in this historic town. The Preservation and Heritage volunteer committee is a signal statement of our new town motto: “WHERE TRADITION MEETS TOMORROW.” Through citizen input, priorities are being established for identifying and protecting our material cultural heritage. The revitalization of the Berwick Historical Society is now successful in providing meaningful programs and creating a community awareness of our diverse and fascinating history. Join and participate.

The Great Works Regional Land Trust has over 2500 acres of protected land. New sites are being established for local citizens can enjoy. Our river frontage is now a resource for pleasure and community use. Trails for hiking and enjoying our cherished rural character are now available. Much of the work to provide these resources has been undertaken by community volunteers. Use these resources that have been created for your family.

We have so much to be thankful for because of the service donated to Berwick through our community volunteers. This year take advantage of our many resources....and be sure and thank BERWICK’S VOLUNTEERS for their service.

Respectfully submitted and with great voice...

Peter W. Cook, Town Crier, Berwick, Maine

## United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072<sup>nd</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Berwick and Maine in the United States Senate. If ever I can be of assistance to you, please contact my York County Office at (207) 283-1101, or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

Dear Friend,

I hope this letter finds you and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the people of Maine's 1<sup>st</sup> District in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to [www.pingree.house.gov](http://www.pingree.house.gov).

My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended pre-school to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And over the last year, my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

A handwritten signature in blue ink that reads "Chellie R" followed by a long horizontal line.

Chellie Pingree  
Member of Congress



*Senator Ron Collins*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*(207) 287-1505*

Dear Friends and Neighbors:

I am so grateful that you've selected me to represent you in the Maine Senate for a third term. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127<sup>th</sup> Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127<sup>th</sup> Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary. During the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [rcollins7@maine.rr.com](mailto:rcollins7@maine.rr.com) if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Ron Collins".

Ron Collins  
State Senator, District 34

*Fax: (207) 287-1527 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: legislature.maine.gov/senate*



*Senator Dawn Hill  
Assistant Democratic Leader  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1515  
Dawn.Hill@legislature.maine.gov*

Dear Residents of Berwick,

I hope 2016 finds you and your family doing well. It is an honor to represent you and this community as your state senator. It is also a privilege to serve in the Maine Senate as the Assistant Senate Democratic Leader.

This past year, the legislature made significant progress in providing direct tax relief to Maine homeowners. We increased the Homestead Property Tax Credit from \$10,000 to \$15,000 starting in April of 2016; and the exemption will increase again to \$20,000 in 2017. We also prevented Municipal Revenue Sharing cuts while increasing funding of K-12 schools by \$80 million. These efforts are aimed at offsetting the need for municipalities to increase property taxes.

Additionally, we implemented meaningful, fair changes to the state's income tax code, which will result in a \$135 million annual tax cut for 579,000 Maine families. The legislature also eliminated the income tax on pensions for all military families.

I am proud of these accomplishments. I hope you are as well. As the legislature continues its work, please know that I am available to hear from you. I also encourage you to sign up for my legislative email updates to keep you informed about what is happening in the legislature. This periodic email allows me to share information that is useful and informative to you and our district. Please email me at [dawn.hill@legislature.maine.gov](mailto:dawn.hill@legislature.maine.gov) or call (207) 287-1515 to sign up.

As your state senator, I will continue to do as I have always done in the past, and that is work with all sides to do what is best for you, our district, and our state. I look forward to seeing you around.

Best regards,

A handwritten signature in cursive script that reads "Dawn Hill".

Dawn Hill  
State Senator



**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
2 STATE HOUSE STATION  
AUGUSTA, ME 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469**

**Beth O'Connor  
92 Sullivan Street  
Berwick, Maine 03901  
Home Phone: (207) 698-7899  
[Beth.O'Connor@legislature.maine.gov](mailto:Beth.O'Connor@legislature.maine.gov)**

January 2016

Dear Friends and Neighbors:

It is an honor to serve you as your State Representative for House District 5. After a challenging first session in 2015, I look forward to working through the second session energized by what I was able to accomplish last year. It is my privilege to be your voice at the Capitol and I can assure you I will continue to work carefully and diligently on your behalf.

Currently, I serve on the Joint Standing Committee on Energy, Utilities and Technology. On this panel, the other members and I oversee issues regarding energy resources, efficiency and conservation as well as issues of supply and transmission. During the upcoming session, I will continue working to ensure that Maine energy consumers get the lowest possible rates. Mainers work too hard to spend a disproportionate amount of their income on high energy costs.

To do my job well, I plan to continue sending legislative updates via regular mail and e-mail throughout the year to all who would like to stay informed as to current state news. If you wish to receive these updates, please contact me at [libertymom1@msn.com](mailto:libertymom1@msn.com) and ask to be added to my update list. Please provide the applicable postal and e-mail addresses to which these updates should be sent.

Thank you again for giving me the honor of serving you in Augusta!

Sincerely,

Beth O'Connor  
State Representative

*Proudly Serving the Citizens of District 5 – Berwick and North Berwick (part)*



Sallie Chandler

York County Commissioner

District 1

[salliebc@metrocast.net](mailto:salliebc@metrocast.net)

(207) 457-2197

## County of York Commissioners Office

Over the past year York County has experienced many positive changes that affect our citizens and the towns in which they live. A few of the highlights are listed below.

The County hired Art Cleaves as Director of Emergency Management. Art has hit the ground running and has done a great job building relationships with officials in our towns. Along with Art's expert knowledge of emergency management, Art has secured funding for our County Emergency Management Agency by approximately \$100,000.00. This is a direct benefit for our towns. It helps us to plan for emergencies and to provide training for individuals. We have successfully started a school based emergency management curriculum in some of our schools and it has been well received.

During the past year, we also hired our first full time Facilities Director, Tim Amoroso, who brings with him a great depth of knowledge on facility management. We enjoy working with Tim and the knowledge he brings to the County.

As I have reported in the past, we hired a Human Resources Director. Linda Corliss's hard and dedicated work is paying off exponentially through reduced Worker's Compensation costs and strong return to work programs. Linda has been instrumental in helping the County save in excess of \$40,000.00 in reimbursements and credits.

As part of our many services to the towns and cities in York County, we also offer a contract deputy program. With a contract deputy approach, towns without Police Departments can secure a police presence in the community for a fraction of the cost of funding their own Police Department.

The level of desired service is discussed with the Sheriff. The costs are then discussed with the County Manager and put into a proposed contract with the town. Because the County welcomes the Town's active participation in the protection of their citizens, the County only recoups the actual costs of employing the assigned deputy.

If you would like more information on contract deputy program, you may contact either Sheriff William King or County Manager Gregory Zinser.

These are just a few examples of how York County continues to do more with less.

Respectfully Submitted

*Sallie Chandler*



## *Town of Berwick*

11 Sullivan Street  
Berwick, Maine 03901-0696

### Board of Selectmen

Tom Wright – Chair  
Bob Crichton – V. Chair  
Edward Ganiere  
Mark Prendergast  
Joshua Plante

To the Citizens of Berwick

The Town of Berwick has had a very busy year with numerous changes both in personnel and the many projects in the works. The Prime Tanning site cleanup and redevelopment is the most exciting project and one that will have an incredible impact on our community. Working with the Envision Berwick volunteers, town staff and the selectmen, the Town entered into an agreement with the Fund of Jupiter after the approval by the voters to start looking at how this site will help revitalize our downtown. An EPA Brownfield Grant was secured for \$600,000 and started the process of environmental cleanup of the site. The groups involved have also been very active seeking interested businesses that would consider business startups or relocations. Please read the Envision Berwick Annual Report to see more.

We have seen these active community groups spin off and create areas for recreation such as the new Salmon Fall River Boat Launch which has become an amazingly busy place for canoeist and kayakers. Great Works Regional Land Trust and others have increased the number of trails throughout the town. These have also seen increased interest and activity.

We started the search for a new town manager this year after Patrick Venne our manager of 2½ years decided to move on to practice law. Patrick accomplished a lot in his tenure and helped jumpstart the Prime Tanning project. Gary Stenhouse stepped in to act as interim town manager which is a role he had held for Berwick once before. Gary passed away unexpectedly which was a shock to everyone. He was very well respected and liked. This was a sad day for our community, but the Town needed to move forward so in August of 2015 we welcomed Stephen Eldridge as our new town manager.

With the momentum that Berwick is experiencing we are all excited about the future. The Board of Selectmen will continue to provide guidance needed to keep this energy moving forward. We aim to make sure we stay on track with our infrastructure improvements, especially roads and the Capital Improvement Program making sure we progress in a fiscally responsible way. We would like to thank our committed town employees for the great work they do and also all of the volunteers for their dedication and invaluable donation of time to this community.

Tom Wright  
Chairman, Board of Selectmen

## Town Manager's Report

To the Citizens of Berwick,

It is with great pleasure that I present this report on the condition of the Town of Berwick.

I have been here since August 2015 and am very excited to be a part of this community. When doing my homework for this position I found I wanted to be part of Berwick's future - its vision - and to assist in moving things forward. I have been welcomed and supported by a dedicated staff and am finding that the citizens and their enthusiasm and passion for Berwick is contagious.

The Town of Berwick is facing some challenges moving forward. The town's infrastructure is one area that is being addressed with a long range capital improvement plan. There are 37 miles of roads in Berwick and a 10 year road improvement program is being proposed to start in the coming fiscal year 2016-2017. Many of the roads need to be completely rebuilt which means removing the old pavement, adding new gravel to improve the base, ditching and then paving. This can get expensive but the roads will last longer if maintained properly. Others roads need ditching, a shim coat and then an overlay to extend the life of the pavement. Some of our newer roads require less work and may need crack sealing or cleaning of ditches so water can drain away from the base.

Town buildings are another part of our infrastructure that is being addressed. Structurally the buildings are in good shape. A new furnace was installed at the Town Hall last year and now the cast iron heating pipes need some attention as some have rusted through and had to be replaced. Also being considered is replacing the windows in the Town Hall auditorium with energy efficient windows as recommended by the Energy Audit conducted several years ago. The police station parking lot was paved and adding a garage to this building is being considered for storage as well as a sally port which would have a prisoner holding area outside the station improving officer safety.

In the past the Town has discussed the building of a new fire station. This discussion should be revisited as there are ongoing costs associated with maintaining an old building that was not designed for the new trucks and staffing requirements.

A survey done by the Envision Berwick Committee showed a strong interest in a Community Center for Berwick citizens and the empty Doran School Gymnasium is being considered – it first needs a new roof and the asbestos flooring removed. The EBC has been working hard to find a tenant(s) for the empty Estabrook School building. Great ideas are being shared and several groups have shown some interest in utilizing the space. There are other small projects for other buildings which will be tackled one at a time.

There is a lot of activity at the Prime Tanning site. This project is moving forward and the changes to this area will redefine the downtown. There are ongoing conversations with a number of

different types of businesses and once some of the buildings are removed and the cleanup is done using the Brownfield Grant future building/business activity will increase.

The Town of Berwick and its citizens can be assured that they have extremely competent and hardworking employees throughout the organization. Each department faces challenges and does extremely well completing tasks and projects with the resources available.

The Town has managed their funding well and from what I have seen from the audits and current budget, departments stay within their budgets and seek guidance when necessary. The financial position of the Town is very strong. As your Town Manager I will continue to approach the Town's financial needs with a conservative budget and move forward incrementally to improve our infrastructure and provide the services citizens need and expect.

I look forward to serving the citizens of Berwick.

Stephen Eldridge

## Town Clerk's Office

It was another transitional year in the Town Clerk's Office. Jo Anne Lepley resigned from the position of Town Clerk in October, 2015 and Lynn Shearer, Deputy Town Clerk, was appointed Interim Town Clerk until I was hired in December. Lory Faucher was appointed Bureau of Motor Vehicle Agent during the interim also. I would like to thank the staff for making my acceptance of the Clerk's position a positive and welcoming experience. I value each staff member and appreciate their vast knowledge and backgrounds. I look forward to getting to know the citizens of Berwick and to serving them in my capacity as Town Clerk, GA Administrator, Registrar of Voters and Excise Tax Collector.

Our door is always open to the residents. Please stop by anytime and introduce yourself to any of us.

Patricia Murray, Town Clerk  
Lynn Shearer, Deputy Town Clerk  
Lory Faucher, Full-time CSR  
Karen Manning, Part-time CSR  
Shelia Jones, Part-time CSR  
Rebecca Carter, Part-time CSR

The Town of Berwick has processed the following during 2015:

7,732 ~ Motor Vehicle Registrations  
317 ~ ATVs/Snowmobiles  
424 ~ Hunting/Fishing Licenses  
495 ~ Rapid Renewal (on line motor vehicle registrations)  
\$1,321,081.53 ~ Excise Tax Collected (boats & motor vehicle)  
310 ~ Dog Licenses

Transfer Station permits will expire in December 2017. These permits are issued in accordance with the provisions of the Town of Berwick's Solid Waste/Transfer Station Ordinance. Permits must be displayed on the right hand side on the front windshield and they are not transferable. To obtain your new stickers please come into the Town Office with your vehicle registration(s). Stickers can be issued to Town of Berwick residents only and will be valid until December 31, 2017. Temporary permits for out of town vehicles can be obtained if an owner of a property in Berwick brings in the registration to the vehicle they will be using to dispose of refuse. We have special allowance for Military families, who may contact the Customer Service Office for more information at 698-1101.

I would like to thank all the staff, the Town Manager, the Board of Selectmen and the residents of Berwick for their support. And remember, we are here to serve you. Feel free to call, email or stop in with any questions or concerns.

Respectfully submitted,

*Patricia Murray*  
Town Clerk

## General Assistance Report

The General Assistance Office provides assistance to income eligible families or individuals in emergency situations during financial hardships. This program helps to provide the basic necessities of housing, electric, heat, food and household expenses as defined by law.

The Town has a Municipal Workfare Program in effect whereby each applicant and any member of the household, capable of working, may be required to perform work as a condition of receiving assistance. This Workfare Program has been implemented on several occasions throughout the year and has worked well for the clients and the Town alike.

A great deal of time is spent working closely with our clients who are looking for General Assistance with the basic necessities; such as housing, electric, heating; food / personal products and assistance with baby supplies. The Town also works closely with outside agencies that refer clients that are Berwick residents that may be in need.

Over the last couple of fiscal years, the Town has seen a decrease in the number of applications and individuals looking for assistance. In the past fiscal year, we processed 32 applications and were able to assist 22 cases which included 54 individuals. The major expense went to rental assistance which totaled \$5,675; electric totaled \$485; heating was \$237 and food / personal products which included toiletries / paper goods totaled \$275. Total expenditures were from July 1, 2014 through June 30, 2015 totaled \$6,672; this is a decrease of 65% or a reduction of \$12,242 over the same period of 2013 – 2014; where total expenditures were \$18,914. It must be stated that the State of Maine, Department of Health and Human Services reimburses the Town for 50% of the total expenditures on a monthly basis.

The General Assistance Office is open for appointments on Tuesday and Thursdays from 9 am to 4:30 pm, to process applications, or during normal business hours if an emergency situation arises. If you have questions about the program, you may reach us at the Town Office (207) 698-1101.

Lynn Shearer, GA Assistant

# Vital Statistics

## 2015

Robert Maxwell Guptill	01/08/15 *
Shirley E Corliss	01/09/15 *
Leslie (Mathews) Ouimette	01/23/15
Kathy Cox	01/24/15
Mary Lavole	01/25/15
Francis J Burrige	02/06/15
Robert A Poor	02/09/15 *
George (Ray) Barry	02/11/15 *
Joan Marie Jurdo	02/17/15
Clarence Evan Waldron	02/18/15
David Leland Doyle	03/03/15 *
Howard R Heidenstrom	03/11/15 *
Donald "Tim" MacKenzie	03/18/15 *
Charles Burke	04/01/15
Gloria Denton	04/12/15
Jeanne Boulanger	04/17/15
David Robert Poleio	04/23/15 *
Patricia C Adams	04/25/15
Karen M Deveau	05/06/15 *
Kathleen M Holt	05/09/15 *
Marguerite (Peggy) Gertrude Eldridge	05/13/15
Gary Joseph Cormier, Sr	05/15/15
Robert L Crosby	05/22/15 *
Autumn Brooke Day	05/27/15 *
Erma (Covill) Libby	06/03/15
Dorothy Arline Goodwin	06/15/15
Matthew J McDermott	06/20/15 *
Marlene E Crosby	06/21/15 *
Joseph Patrick Silvestre	06/23/15 *
Francis "Frank" Silvestre	06/25/15 *
Alma McLaughlin	06/27/15
Dennis J Soucy	07/04/15 *
Morgan Town	07/15/15 *
Joeline L Lapierre	07/20/15 *
Roger W Dube, Sr	07/24/15
Michael D Hower, Sr	07/31/15
Normand Joseph Morin	08/03/15
George W Manly	08/03/15 *
Robert W Morgridge	08/05/15
H Mason Tinker	08/07/15
Roger K Dunlap	08/12/15
Ann Richards Wildnauer	08/12/15 *
Armond Provencher	08/14/15
Carl C Horne	08/16/15
Darrell Kenney	08/17/15

Donald E Brooks	08/19/15
Thelma E McConnell	08/25/15
Benoit Begin	09/02/15
Claire B Vigneault	09/05/15
John W Dakin	09/16/15 *
Dale Allen Jewell	09/17/15 *
Marilyn Wentworth	10/04/15 *
Brian W Huppe	10/10/15 *
Gloria E Laderbush	10/10/15
Jason Robert Deveau	10/11/15
Lois J Grant	10/13/15
Bernard N Mathews	10/15/15
Gary Lee Fall	10/18/15
Ernest A Drivas	10/21/15
Susie Coralie Bourgeois	10/23/15
Marjorie Curley	11/01/15
Betty Ann (Burke) Andrews	11/06/15
Ruth Marion Tanner	11/08/15
James M Littlefield	11/10/15
Roger E Tibbett	11/14/15
Aaron R Dole	11/16/15 *
Michael L Riendeau	11/22/15
Roger E Dumont	11/27/15
William Lockard, Jr	11/27/15 *
Rose Estelle Lajoie	12/09/15 *
Robert L Stillings	12/09/15
Dora E Bryant	12/24/15 *
Ronald J Carignan	12/25/15 *

Attest: Lynn Shearer, Deputy Town Clerk

\*Indicates the death occurred in Maine and / or certificate is on file with the Town Clerk

## ADOPT – A – SPOT

The Adopt - A - Spot program began in 2002, with local residents and business owner sharing their gardening talents by adopting and creating a “small garden” around the Town of Berwick. The individuals, groups or businesses are responsible for planting and maintaining the spot thru the year. The Town provides a sign that recognizes the resident or business owner that sponsored the site. There are limited spots available throughout the Town, so if you are interested in participating or getting additional information, please stop in or contact the Town Clerk’s office at 698-1101. This program continues to brighten the Town and is enjoyed by all of those who pass through our quaint village, reflecting in our community spirit. The following are current participates:

The Berwick Democratic Committee  
Deb & Duke Monogrammers  
Salmon Falls Nursery

The Berwick Republican Committee  
P & M Plumbing and Heating  
The Stone Agency

Girl Scouts of Maine – Berwick Troop #1460

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### 2015 Registrar of Voters Report

The Town of Berwick currently has 5304 registered voters broken down as follows:

<u>Party</u>	<u>Voters</u>
Democrat	1117
Green Independent	80
Republican	1292
Un-enrolled	2815

The Town Meeting was held Tuesday, May 12<sup>th</sup> and Wednesday, May 13, 2015. Edward Ganiere and Joshua Plante both were elected as Selectmen, Assessor and Overseer of the Poor. Margaret Wheeler was elected to the M.S.A.D. #60 Board of Directors for a three year term and Dustin Price will fill the open position for one year. There were a total of 330 votes cast.

The Town of Berwick held a Special Town meeting on June 16, 2015 with two warrant articles being voted on. There were a total of 26 votes cast.

The Registrar of Voters holds office hours at the Berwick Town Office, Monday through Friday from 8:30 – 5:00pm, and whenever the polls are open. During these hours voters may change a name; address or change party enrollment. The Register will accept the registration of any person eligible to vote and new enrollments. A change in enrollment does not become effective until 15 days after it is filed and a voter may withdraw his enrollment from any qualifying party after 3 months from the date on which he enrolled.

In 2015 voters could enroll in the Democrat, Green Independent or the Republican parties or a voter may choose to be un-enrolled. A person who is not registered to vote in a qualifying party may not vote in a Primary Election; however they will be eligible to change to a qualifying party the day of the Primary Election.

Respectfully submitted,  
Lynn Shearer, Deputy Registrar of Voters

## Berwick Fire Department

### 2015 Annual Report

The Berwick Fire Department serves as the primary organization responsible for non-law enforcement emergency response in Town and provides reciprocal/mutual aid response to surrounding communities. The name "Fire Department" indicates a primary responsibility for fire suppression, but in reality that is a very small, albeit important, portion of our responsibilities, which include building, forest, vehicle, and any other type of fire suppression; motor vehicle accident mitigation; emergency medical services; hazardous materials response; technical rescue; response to natural disasters, and a multitude of other emergency and non-emergency calls for assistance. We also provide fire prevention education and life safety code enforcement by request.

The Department responded to 705 calls for service during 2015. At present, we have 29 members in a combination full-time/on-call department. Most of these positions are on-call firefighters; they range in qualifications and responsibility from helper positions, to firefighters, Emergency Medical Technicians, apparatus driver/operators, and Officers.

Since January 2015, the department started covering the hours of 0700am to 11 pm M-F with fulltime firefighters. The number of personnel on duty during those hours fluctuates between one and three to utilize the personnel we have to respond to the most calls as effectively as possible. Between the hours of 4:30pm-11:00pm, with the new staffing and our updated response policies, we have been able to reduce our response time by approximately 4 minutes on average; this has also resulted in increased on-scene staffing numbers at the outset of the incident where they are most needed. Although our staffing levels are still below where they need to be for our target level of safety and effectiveness, we are making progress in that direction. Outside of those hours, the town is covered entirely on an on-call basis where Department personnel respond from home, this results in more varied response times and staffing levels, but we have also seen improvements in this area as a result of our updated operating guidelines, and we are committed to making further improvement in this area as well.

We maintain and operate a fleet of 2 engines, 1 Quint (part ladder truck & Pumper) 1 tank truck, 1 medium duty rescue, 1 brush truck, 1 utility pickup. 1 SUV command vehicle and 1 Boat used for use during these responses.

Several years ago, the Department underwent a third party study by Municipal Resources Incorporated (MRI). This process covered all areas of the Fire Department, which resulted in a summary of findings as well as recommendations for improvement. Using those recommendations, as well as developing and changing needs of the community and Department, we are continuing to make internal adjustments to maintain and improve on the level of service and safety to the Town of Berwick. Some of the larger achievements resulting from that effort in 2015 are noted below.

In 2015, a recruitment effort produced 8 applicants, resulting in 4 new hires as an on-call recruit firefighters. Unfortunately 2 of the 4 have elected to move on due to other commitments, fortunately for the Town, this was before the large financial commitment was made thanks to our new probationary process. The remaining two are currently attending the 240 hour Firefighter 1 & 2 (basic training) program.

A comprehensive review and update of our Department policy and operational manual has been completed and will be fully implemented in February 2016. The new manual is intended to be more user friendly and easily understood. It is also more comprehensive in its content, and has been updated to be more in line with emerging industry trends and research in the many and varied areas of our emergency response.

The Department taught fire prevention and fire safety for ten different local schools and pre-schools with over 1,400 students. Those classes included stop, drop, and roll; general fire safety knowledge; or practicing getting out of the smoke training trailer, depending on the age of the students.

With the support of the citizens of Berwick, we intend to continue our efforts to further improve what we consider to be a great department. Some of our future goals include continuing recruitment of new firefighters, increasing response consistency around the clock, and the repair/replacement of deteriorating fire apparatus in our fleet.

I would like to take this opportunity to thank the men and women who dedicate their time and effort to provide such a wide array of emergency and non-emergency services to the residents and guests of the Town of Berwick.

Respectfully submitted,

Dennis Plante, Chief

Berwick Fire Department

## **BERWICK POLICE DEPARTMENT 2015**

### Staffing

The police department is currently at full staffing levels. During 2015 we hired three new reserve police officers and an animal control officer to fill vacancies. These are not new positions, they are current positions within the department.

Officer Brendan Reil, Officer Christopher Kearns and Officer Drew Bunick are the three newly hired reserve police officers. These three officers are required to complete a departmental field training program in addition to the requirements that the State of Maine has set forth in order for the officers to hold a reserve police officer certification.

### Grant funding

Last year we received a number of grants similar to previous years. We received a total of \$21,690.91 in grant money. The grants that we received were: Bureau of Highway Safety Seatbelt Enforcement Click-it or Ticket Campaign (\$3,600), Bureau of Highway Safety Drive Sober Maine Enforcement (\$8,200), Department of Inland Fisheries and Wildlife All-Terrain Vehicle Program (\$5,000) and the Bureau of Highway Safety Equipment Grant (\$3,661.50). In addition, our department participates in the United States Department of Justice Bullet Proof Vest Program. This program offsets the cost of our body armor by 50% when we replace an officer's vest. We received \$1,229.41 for that purpose last year as well. These grants supplement our local funding and as stated above, generally target specific issues.

### Calls for Service - Statistics

Our overall calls for service reflects an increase of about 2% from 2014. Since the year 2000 we have averaged slightly over a 5% increase for calls for service annually. Last year we made 358 arrests for various criminal violations. There were 43 people arrested or charged with operating under the influence of alcohol/drugs or liquor violations, 78 were arrested or charged with various drug related crimes and 31 were arrested or charged with Domestic Violence. In addition, we conducted 7 sex offender registrations.

### Statistical Summary

Arrests	358
Alarms	138
Animal related complaints	379
Assaults	29
Assists to citizens	443
Assist other agency	216
Burglary	40
Check well-being (people)	99
Disturbance calls	184
Domestics	82
Fire related calls	190
Fraud	47
Hang up (911)	114
Harassing phone calls	21
Harassment	89
Juvenile offenses	34
Medical emergency/calls	459
Missing person	22
Motor vehicle accident	261
Motor vehicle complaints	251
Motor vehicle stops	2570
Registered sex offenders	7
Sexual offenses	10
Service of restraining orders	32
Service of paperwork	113
Suicidal individuals	28
Suicides	0
Suspicious activity	401
Theft	87
Vandalism-criminal mischief	68
Violation of bail/release	12
Warrants served	59

This is just a summary of calls. It is a highlight of the complete list of departmental activity. If you would like a comprehensive print out, you may obtain one upon request.

We submitted 167 reportable offenses (Uniform Crime Reporting) in 2015. Of the 167 crimes we cleared 106 which calculates to a 63.5% clearance rate. The average clearance rate for the State of Maine is normally between 29% and 30% percent. The reporting, investigation and prosecution of these reportable crimes is very time consuming. They require a great deal of patience and persistence. Our clearance rate is an indicator of the exceptional work of our court officer, detective and the patrol officers who handled these cases. We have maintained a clearance rate that is above the State average for several years.

Year	Total Calls
2015	11192
2014	10966
2013	10522
2012	11364
2011	12003

Our officers traveled over 133,000 miles while patrolling the community of Berwick. We physically checked 418 homes during various times that these residents were on vacation. In addition, our officers completed 3286 checks of our local businesses as well. These are completed at varied times throughout each day. This is a program that we have offered our residents for over two decades. Please contact us if you would like your home checked while you are away.

### Vehicle Purchases

The department purchased two Ford Police Interceptors last year. These vehicles are utility styled all-wheel drive vehicles. This makes traveling during inclement weather a great deal easier and offers more interior space. We typically purchase two vehicles in one year and then one vehicle the following year. This purchasing cycle keeps the fleet very healthy and allows us to hold the mileage on our vehicles to a point where we are able to trade them in at about 125,000 miles. By doing this, we can avoid excessive maintenance fees.

### Animal Control

Officer Nigel Paul is the department's new Animal Control Officer. The police department handled 379 animal related calls for service during the past year. If you should lose your animal, please check the Berwick Police Department Facebook Page. We typically post any animal that we recover on that page in order to try to identify its owner. We have had a great deal of success with this process. Please keep in mind that we do not have a facility capable of holding animals for long periods of time (longer than a few hours) at our police station. So, if we cannot identify the owner of the animal we will transport it to the shelter.

If we are unable to contact you, or if we are unable to identify the dog's owner, we will eventually transport your dog to the Cocheco Valley Humane Society in Dover, New Hampshire. This is our community's animal shelter. We make every attempt to locate and notify a recovered animal's owner prior to transporting it to the shelter.

The Animal Control Officer will be notifying you if you have not registered your dog. Please remember that licensing your dog helps us identify it and consequently locate you when the dog is loose. Licensing your dog can be done at the Berwick Town Hall.

### School Resource Officer – DARE

The School Resource Officer Position has been in place since 2004. It began with a Federal Grant and has since become a working agreement between the School Administrative District 60 and the Town. The District covers 85% of the cost of this police officer position for our department. Officer Milton Fogg continues to work within the Berwick schools as the school resource officer. He teaches Drug Abuse Resistance Education, as well as, many other programs. The D.A.R.E program has refocused its curriculum stressing the importance of good decision making in all respects of the school children's life. Substance abuse is still covered during the ten week program but it is no longer the main focus.

### Correspondence

The Berwick Police Department Facebook page has been a tremendous asset for our department. It allows us to release pertinent information about events that take place in our community in a very timely manner. In return, we have received valuable information from the public which has assisted with some investigations. This continues to be an overwhelmingly positive form of communication between the department and the community.

The Police Department Website can be found at [www.berwickpd.org](http://www.berwickpd.org). This website has several links to other services. Your feedback is always important to us whether it is a comment, concern or new idea; please take the time to let us know. You may reach us by telephone at 698-1136 or via e-mail at [berwickpolice@berwickpolice.org](mailto:berwickpolice@berwickpolice.org).

We look forward to working with you again, always striving to make Berwick a great place to live.

Timothy Towne  
Chief of Police

## FINANCE DEPARTMENT

To the Town Manager, Board of Selectmen and Citizens of Berwick:

It is with great pleasure that I submit this report on behalf of the Finance Department for Fiscal Year 2014 – 2015.

The Finance Department is responsible for managing and reporting the financial activities of the Town of Berwick. The Governmental Accounting Standards Board (GASB) is the governing body for municipal accounting and reporting.

The Town of Berwick was audited by the firm of RHR Smith & Company, 3 Old Orchard Road, Buxton, ME 04093. A complete copy of the audit is included in this Town Report and can also be seen on the Town's website at [www.berwickmaine.org](http://www.berwickmaine.org) under Finance. It was another positive year for the Town financially. The Town's General Fund's (the fund that accounts for the day to day operations of the Town) fund balance increased by \$535,794 from \$2,429,520 to \$2,965,314. I encourage all residents interested in the Town's financial condition to read the financial statements particularly the Management's Discussion and Analysis section of the report. This outlines the Town's financial activity for the fiscal year in non-technical language and highlights the major issues impacting the Town's financial operations during the year.

The Finance Office is responsible for the following:

**Accounting:** Includes payroll and human resources, accounts payable, cash management, financial software implementation and oversight, investments, accounts receivable, budgeting, debt management, infrastructure and financial reporting.

**Collections:** Includes property tax bill processing, collection, lien and foreclosure processing, general collections, and various other revenue collection services.

**Purchasing:** Includes procuring goods and services for all activities of the Town. We work to reduce costs through competitive bidding and bulk purchasing opportunities through regional organizations such as Greater Portland Council of Governments and Southern Maine Planning & Development Commission.

**Water Department:** All account setups, billing, and collections.

I will continue to seek out savings for the taxpayers of Berwick and look forward to another productive year.

Respectfully submitted,

*Maureen R. Finger*  
Finance Director

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
2700	22 ALLEN STREET PROPERTIES LLC	\$ 4,197.60 *			
515	A AND J HOLDINGS, LLC	\$ 1,649.21 *			
1578	A.R.T. HERITAGE, LLC	\$ 396.70			
544	ADAMS, PAUL S. & KATHY F TRUSTEES	\$ 187.62 *			
2741	AL-DARRAJI, ADNAN AND JOYCE	\$ 800.56 *			
1119	ALLARD, RAYMOND & JUNE	\$ 457.92	\$ 540.28 *		
901	ANDERSON, ERIC V. & STENERUD, UNA	\$ 386.37 *			
2556	ASHBURN, CARL D. & KERRY L.	\$ 5,013.27	\$ 5,332.92		
2797	AUBERT, THOMAS R. & DIANNE C.	\$ 3,862.11 *			
1981	BACK SANFORD ROAD REALTY TRUST	\$ 2,691.87			
2069	BALLOU, STEPHANIE T. & BRIAN B.J.	\$ 1,068.48	\$ 1,180.10		
2125	BATARAN, K. MATTHEW & LORI A.	\$ 3,746.04 *			
2123	BATARAN, KEITH M.	\$ 883.98 *			
1727	BELAIR, ROGER & GLADYS	\$ 1,176.95			
1729	BELAIR, ROGER J. & GLADYS P.	\$ 891.77 *			
1731	BELAIR, ROGER J. SR. & GLADYS P.	\$ 908.67 *			
3031	BELANGER, THOMAS	\$ 1,268.82 *	\$ 1,390.59	\$ 438.21	
691	BERWICK FAMILY HEALTH CENTER				\$ 1,357.36
689	BERWICK GENERAL STORE & DELI				\$ 82.19
1937	BEST, RICHARD & DORIS	\$ 3,259.50			
2522	BETTS, KATHLEEN	\$ 176.86 *			
1169	BISTOURY, DIANE & LOCARD	\$ 653.49 *			
2238	BJORK, JOHN	\$ 2,296.75 *			
2571	BJORK, JOHN & AMANDA	\$ 1,729.92 *			
2136	BLACK DOG REALTY LLC	\$ 10,729.32	\$ 11,343.40		
2134	BLACK DOG REALTY, LLC	\$ 5,663.58	\$ 6,020.98		
1132	BLAIS, MICHAEL	\$ 496.08	\$ 578.70		
2843	BLANCHETTE, MARK & JESSICA	\$ 1,855.53 *			
452	BORENSTEIN, DONALD, ATTORNEY	\$ 71.57 *			
456	BORENSTEIN, DONALD, ATTORNEY	\$ 0.79 *			
715	BORENSTEIN, DONALD, ATTORNEY	\$ 62.52 *			
1542	BOUDREAU, ALFRED D. & WANDA L.	\$ 3,443.94	\$ 3,911.48		
1498	BOYNTON, EVAN & DEBRA	\$ 1,313.34 *	\$ 1,443.85 *	\$ 2,221.85 *	
75	BRACKETT & SHAW INC				\$ 630.79
155	BRAKE, LINDA	\$ 1,168.65	\$ 1,285.35	\$ 4,460.67	
342	BRETON, RACHEL-LT	\$ 2,556.72	\$ 2,747.09 *		
815	BRIANS TRAILER REPAIR				\$ 70.30 *
85	BROCHU CLAUDETTE				\$ 39.51 *
2074	BROCHU, ROLAND & CLAUDETTE	\$ 5,227.92 *			
2076	BROCHU, ROLAND & CLAUDETTE	\$ 502.44 *			
2078	BROCHU, ROLAND & CLAUDETTE	\$ 497.67 *			
5	BROWN, ANITA	\$ 4,560.12	\$ 4,848.65		
831	BROWN, LEEANNE R	\$ 4,834.06			
103	BROWN, STEVEN E.	\$ 736.17 *			
157	BROWN, STEVEN E.	\$ 2,445.42 *			
200	BROWN, STEVEN E.	\$ 1,300.62 *			
219	BROWN, STEVEN E.	\$ 748.89 *			
357	BROWN, STEVEN E.	\$ 131.97 *			
368	BROWN, STEVEN E.	\$ 65.19 *			
390	BROWN, STEVEN E.	\$ 49.29 *			

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
453	BROWN, STEVEN E.	\$ 133.56 *			
470	BROWN, STEVEN E.	\$ 7,601.79 *			
472	BROWN, STEVEN E.	\$ 1,154.34 *			
488	BROWN, STEVEN E.	\$ 1,445.31 *			
494	BROWN, STEVEN E.	\$ 593.07 *			
536	BROWN, STEVEN E.	\$ 519.93 *			
548	BROWN, STEVEN E.	\$ 240.09 *			
610	BROWN, STEVEN E.	\$ 3,435.99 *			
615	BROWN, STEVEN E.	\$ 1,550.25 *			
688	BROWN, STEVEN E.	\$ 2,793.63 *			
703	BROWN, STEVEN E.	\$ 4,680.96 *			
709	BROWN, STEVEN E.	\$ 529.47 *			
710	BROWN, STEVEN E.	\$ 604.20 *			
711	BROWN, STEVEN E.	\$ 1,222.71 *			
716	BROWN, STEVEN E.	\$ 1,578.87 *			
738	BROWN, STEVEN E.	\$ 1,152.75 *			
756	BROWN, STEVEN E.	\$ 718.68 *			
758	BROWN, STEVEN E.	\$ 98.58 *			
760	BROWN, STEVEN E.	\$ 3,650.64 *			
855	BROWN, STEVEN E.	\$ 197.16 *			
860	BROWN, STEVEN E.	\$ 2,224.41 *			
1450	BROWN, STEVEN E.	\$ 499.26 *			
1451	BROWN, STEVEN E.	\$ 2,469.27 *			
1484	BROWN, STEVEN E.	\$ 2,799.99 *			
1488	BROWN, STEVEN E.	\$ 1,768.08 *			
1538	BROWN, STEVEN E.	\$ 3,160.92 *			
2299	BROWN, STEVEN E.	\$ 2,335.71 *			
2311	BROWN, STEVEN E.	\$ 4,324.80 *			
2671	BROWN, STEVEN E.	\$ 1,392.84 *			
2672	BROWN, STEVEN E.	\$ 1,335.60 *			
2676	BROWN, STEVEN E.	\$ 95.40 *			
2869	BRYANT, CHRISTOPHER C	\$ 60.23 *			
3038	BUTLER, DEAN R. & MARIE E	\$ 1,605.54			
736	CALLAHAN, MARK & DIANE	\$ 729.81			
1683	CARLSON, DONALD R. & ANNE MARIE	\$ 2,475.63 *			
398	CASELL, JOHN D. III & CAROL J.	\$ 848.26			
3017	CHANDLER, CAREN N.	\$ 2,834.97			
2067	CLOUTIER, BENJAMIN CRAIG	\$ 1,278.36	\$ 1,400.62	\$ 3,685.29	
3064	CNJ ALTERNATIVE LLC	\$ 1,659.96 *			
3007	COFFIN, ELEANOR JUDY	\$ 1,721.97	\$ 718.94		
1529	COLLINS, LINWOOD C.	\$ 2,124.24	\$ 1,244.90		
382	COLLINS, SCOTT & CHERYL	\$ 1,133.16 *			
121	COLWELL, KURT W.	\$ 2.50 *			
2086	COMPASS ENTERPRISES INC	\$ 8,605.08 *			
1742	CORLISS, ELIZABETH	\$ 1,257.69 *			
869	COURIER, EDWARD E. III & HELENE, TRUSTEES	\$ 100.06 *			
2060	COURT, AVIS	\$ 95.40	\$ 157.72	\$ 534.21	
2544	COUTURE, LEONARD T. & LISA	\$ 3,386.70	\$ 1,259.46		
448	COX, MICHAEL L.	\$ 1,274.48 *			
2654	CRISPIN, RICHARD W.	\$ 751.79			

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
618	DAGGETT, PENNY L. & THOMAS C.	\$ 3,574.32			
530	DAIRY DELITE				\$ 1,822.92
2266	DAME, MELISSA	\$ 672.57	\$ 764.13	\$ 576.58 *	
813	DANIEL DOUCETTE				\$ 8.47 *
520	DAVID TURCOTTE				\$ 174.07
807	DAY BREAK DINER				\$ 98.53
225	DAY GARY				\$ 44.36 *
1631	DAY, R. GARY & SHARLENE	\$ 1,866.66 *			
351	DAY, ROLAND GARY J. & SHARLENE E.	\$ 864.96 *			
2382	DESROCHES, MICHAEL & DEBORAH	\$ 2,049.51			
2655	DIONNE, CHERYL H. & DAVID J.	\$ 4,542.47 *			
1104	DIONNE, KAREN	\$ 350.59 *			
2254	DIVERSIFIED BUILDING & MAINT. LLC	\$ 1,031.91 *			
1523	DOIRON, JOHN L. & CYNTHIA	\$ 1,805.44 *			
1774	DOUCETTE, DANIEL	\$ 1,287.90	\$ 1,410.64 *		
2140	DOUCETTE, DANIEL	\$ 2,951.04	\$ 3,164.53 *		
2185	DOUCETTE, DANIEL	\$ 130.38	\$ 194.47 *		
267	DOUCETTE, DAVID & CINDY TRUSTEES	\$ 1,279.95	\$ 1,402.28 *		
45	DOWD, CAROL	\$ 1,125.72 *	\$ 34.63 *		
2814	DOWLING, MARJORIE	\$ 2,757.06 *			
12	DOWNES, LONNIE	\$ 1,383.42 *			
905	DUMONT, MARK J.	\$ 1,054.83 *			
1238	EATON JEREMY & AMANDA	\$ 49.75 *			
66	ELDREDGE, TARYN H.	\$ 135.25 *			
1381	ELLIA, ROSE V.	\$ 1,113.00	\$ 1,204.23		
2199	EMERY, LISA A.	\$ 2,568.99 *			
720	FALLON, WILFRED J. & JANICE	\$ 2,489.94 *	\$ 2,681.73 *		
2537	FEDERAL NATIONAL MORTGAGE ASSOC	\$ 2,330.94			
1362	FINN, BLY & BURRELL, JENNIFER	\$ 899.94 *			
1622	FITZPATRICK, JAMES	\$ 1,246.56 *			
1149	FLECK, TIMOTHY	\$ 306.87 *			
3090	FRADSHAM, AMY L. & BREGY, TODD	\$ 1,670.11			
2906	FRANK WATSON, MANAGER SHERI LLC	\$ 2,213.28 *	\$ 2,382.91 *		
2805	FROST, FLORENCE	\$ 2,924.01	\$ 1,488.56		
2340	GALFETTI, PETER M. & LINDA A.	\$ 3,156.15	\$ 9.69		
1103	GILMAN, JOHN	\$ 756.84	\$ 448.45		
3206	GOLDEN, KAREN E.	\$ 1.11 *			
1376	GOODRICH, RALPH F & KELLY A	\$ 2,171.94	\$ 2,352.43		
705	GOODRICH, SETH	\$ 2,324.58	\$ 2,127.66		
712	GOODRICH, SETH	\$ 414.99	\$ 493.50 *		
1479	GOODRICH, SETH	\$ 3,486.87	\$ 3,721.03 *		
1478	GOODRICH, SUNSHINE	\$ 1,570.92			
718	GOODRICH, SUNSHINE, SETH, & JUNE R	\$ 1,010.04 *			
1693	GOODWIN, LINDA G.	\$ 2,809.53 *			
2666	GOVE, MANLEY C. SR	\$ 1,861.89	\$ 2,020.20		
450	GRASSI, KATIE M	\$ 1,717.48			
716	GREAT WORKS TEST BORING				\$ 2,249.79
2033	GUPTIL, STEPHEN & WENDY	\$ 2,041.58 *			
1489	GUY, JAMES R	\$ 3.35 *			
1847	HALL, DANA & KENNEDY, PAUL	\$ 1,200.45 *			

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
1848	HALL, DANA & KENNEDY, PAUL	\$ 1,140.03 *			
1849	HALL, DANA & KENNEDY, PAUL	\$ 1,146.39 *			
1850	HALL, DANA & KENNEDY, PAUL	\$ 1,136.85 *			
1851	HALL, DANA & KENNEDY, PAUL	\$ 1,143.21 *			
1856	HALL, DANA & KENNEDY, PAUL	\$ 1,429.41 *			
2935	HALL, DANA & KENNEDY, PAUL	\$ 1,146.39 *			
1701	HALL, DANA & STONE, OSCAR	\$ 1,313.34 *	\$ 1,443.85 *		
196	HALL, DANA E	\$ 131.97 *			
1821	HALL, DANA E	\$ 1,841.22 *			
2236	HALL, DANA E	\$ 826.94 *			
2816	HALL, DANA E	\$ 1,511.80 *			
2908	HALL, DANA E	\$ 1,826.91 *			
285	HALLS USED CARS INC				\$ 120.65 *
1046	HASHEM, DAVID	\$ 349.00 *			
1047	HASHEM, DAVID	\$ 273.69 *			
2644	HATHORNE, RONALD	\$ 578.76 *			
2645	HATHORNE, RONALD	\$ 46.11 *			
2646	HATHORNE, RONALD D.	\$ 1,317.31 *			
2335	HAYES, THOMAS J. & DARLENE J.	\$ 1,273.49 *			
2723	HILTON, ROBERT REVOCABLE TRUST	\$ 224.45 *			
2988	HOLMES, GEORGE GARY	\$ 4,294.59	\$ 4,374.93		
2320	HOLT, BRIAN B.	\$ 706.35 *			
2324	HOLT, BRIAN B.	\$ 2,091.45 *			
1415	HOOD, MARILYN JANE	\$ 1,448.49	\$ 1,652.87		
1927	IRVING, MARTHA LOU	\$ 1,125.72 *			
364	JACHYM, DARLENE	\$ 642.66 *			
702	JOHNSON, ALAN B	\$ 4,407.48 *			
3174	JONES, JERRY & LISA	\$ 705.96 *			
3002	KAUZLARICH, DIANE	\$ 265.56 *			
2907	KENNEDY, PAUL G.	\$ 3,819.18 *			
3234	KILLAM, SCOTT & ANNALIISA	\$ 1,909.59			
1355	KIMBALL, ROBERT E. & NANCY L.	\$ 1,281.54 *			
3292	KINNISON, CHRISTOPHER	\$ 2,852.46			
2708	KOPPEL, ENDEL & PAMELA	\$ 288.65 *			
723	KRISTEN BARBOUR				\$ 1,512.63
2999	LAGUEUX, THEODORE	\$ 2,569.44			
3203	LAJOIE, DANA P. & ELAINE C.	\$ 771.33 *			
3030	LAMB POND LLC	\$ 5,681.07	\$ 6,032.89		
1820	LAMB POND, LLC	\$ 4,431.33	\$ 4,719.82		
1256	LAMONTAGNE, MICHAEL & DEBORAH	\$ 2,443.83 *			
1168	LAMPER, TRACY & MARIE	\$ 561.27			
1550	LAPIERRE, JANET	\$ 1,373.76 *			
2096	LAPIERRE, JENIFER & JOSHUA	\$ 1,790.34			
3118	LAPIERRE, JOHN N.	\$ 1,058.22 *			
3119	LAPIERRE, JOHN N. & LISA	\$ 2,326.75 *			
1331	LAPIERRE, LISA & JOHN	\$ 1,373.39 *			
1490	LAURIE BERGER	\$ 1,221.12	\$ 691.17 *		
982	LECLERC, PAULINE & RICHARD	\$ 4,199.19 *	\$ 2,452.14 *		
983	LECLERC, RICHARD R. & PAULINE A.	\$ 1,345.14	\$ 785.86 *		
1387	LEMAY, PATRICIA LYNN	\$ 891.04 *			

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
1379	LEMAY, PHILIP & JEANETTE	\$ 3,507.54 *	\$ 463.70 *		
1386	LEMAY, PHILIP J. & JEANETTE E.	\$ 3,889.14 *			
1388	LEMAY, ROSE M.	\$ 1,300.62	\$ 984.18 *		
3284	LETARTE, GERARD & KAREN	\$ 2,852.46	\$ 1,950.17		
2679	LETARTE, GERARD E.	\$ 2,819.07	\$ 1,771.34		
2703	LETARTE, GERARD E.	\$ 7,395.09 *	\$ 3,883.72 *		
2820	LETARTE, GERARD E.	\$ 5,433.03	\$ 3,718.25		
3111	LETARTE, GERARD E.	\$ 4,644.39	\$ 3,333.76		
2707	LETARTE, GERARD E. & KAREN	\$ 6,724.11	\$ 3,537.13		
1310	LETARTE, GERARD E. & KAREN A.	\$ 5,585.67	\$ 3,305.12		
2714	LETARTE, GERARD E. & KAREN A.	\$ 3,354.90	\$ 1,796.85		
3079	LETARTE, GERARD E. & KAREN A.	\$ 4,642.80	\$ 3,332.63		
3110	LETARTE, GERARD E. & KAREN A.	\$ 4,086.30	\$ 2,943.35		
3115	LH HOUSING LLC	\$ 2,689.99 *			
1027	LIBBY, RITA & BROOKS, LOUIS	\$ 1,309.23			
1219	LITTLE HARBOR WINDOW CO. INC.	\$ 18,459.90 *			
345	LITTLE HARBOR WINDOWS				\$ 30,915.98
446	LITTLE RIVER DEVELOPMENT	\$ 1,224.30 *	\$ 6.22 *		
1426	LOWERY, DONNA J.	\$ 12.72 *	\$ 70.84 *		
1425	LOWERY, GEORGE & DONNA	\$ 1,818.96	\$ 1,905.13 *		
1480	MACKENZIE, DANIEL	\$ 4,569.66 *			
513	MARBLE, PETER K.	\$ 1,640.08 *			
152	MARR, TAMMY LEE	\$ 402.48 *			
1218	MARSHALL BEACH CORPORATION	\$ 1,277.56 *			
1915	MAYBERRY, CHARLOTTE	\$ 2,099.38			
2866	MCQUADE, ELAINE	\$ 4,170.57	\$ 3,172.79		
2721	MEIKLEJOHN, DANIEL	\$ 1,590.00			
2728	MELENDY, GRACE P	\$ 1.32 *			
1559	MERICLE-GRAY, ELISSA A.	\$ 160.10 *			
3219	MESSIER, CINDY DAVIS-	\$ 2,256.10 *			
1671	MITCHELL, DANIEL C. JR.	\$ 4,161.03	\$ 4,437.50		
2776	MORAN, JUNE E.	\$ 51.19 *			
1077	MORELAND, JASON B. & REBECCA J.	\$ 2,226.00	\$ 2,396.27 *		
1081	MORELAND, JASON B. & REBECCA J.	\$ 1,004.35 *			
527	MORTENSEN, LINDA	\$ 3,493.23	\$ 3,735.86		
120	OUELLETTE, BETTY	\$ 1,445.31	\$ 1,576.03	\$ 1,336.17	
1827	OUELLETTE, DENNIS	\$ 1,493.01 *			
52	OUELLETTE, RANDY P. SR. & DEBORAH	\$ 1,361.36			
921	OULTON, HAROLD J. TRUST	\$ 1,530.37 *			
1979	OWNER UNKNOWN	\$ 548.55	\$ 633.83	\$ 2,156.53	
2277	OWNER UNKNOWN	\$ 168.54 *	\$ 234.56 *	\$ 796.08 *	
3094	OWNER UNKNOWN	\$ 119.25	\$ 182.78	\$ 619.62	
1117	PARKS, STEPHEN & PAULA	\$ 462.69	\$ 545.28		
711	PARSHLEY STEEL FABRICATORS				\$ 1,380.93
2739	PASQUERELLA ROMAN	\$ 2.76 *			
2063	PELKEY, JAMES	\$ 1,025.55	\$ 1,135.00		
2062	PELKEY, LAURA	\$ 1,272.00	\$ 1,393.93		
2068	PELKEY, LAURA	\$ 2,706.18	\$ 2,900.78		
838	PERREAULT, CHRISTINE A	\$ 2,974.89			
493	PETERS, BRIAN J. & DOROTHEA A.	\$ 4,356.60	\$ 4,641.31		

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
1793	PHAN, HOA V.	\$ 1,532.76	\$ 1,667.90		
2789	PHILLIPS, MARK G.	\$ 7,821.21 *			
2713	PLOURDE, DEAN & HEIDI	\$ 2,989.20 *			
706	POOR BOY TRUCKING				\$ 893.82 *
3073	PRIME TANNING CO., INC.	\$ 874.50	\$ 982.77	\$ 4,432.92	
3114	PRIME TANNING CO., INC.	\$ 3,515.49	\$ 3,757.58	\$ 24,748.93	
3117	PRIME TANNING CO., INC.	\$ 1,260.87	\$ 1,388.72	\$ 7,672.37	
3129	PRIME TANNING CO., INC.	\$ 13,429.14	\$ 14,173.53	\$ 128,331.74	
3132	PRIME TANNING CO., INC.	\$ 4,014.75	\$ 4,511.00	\$ 15,402.14	
28	PUBLIC SERVICE OF NH				\$ 14.28 *
40	RACE, SCOTT H	\$ 2,179.89 *	\$ 1,000.00 *	\$ 494.39 *	
739	RANALLI, RICHARD M. & SHARON A.	\$ 1,436.92 *			
3048	RANKIN, KRISTINA & PETER	\$ 3,006.69	\$ 55.52		
3005	REAGAN, LEO	\$ 1,481.23			
947	REIL, MICHAEL & MICHELLE	\$ 5,394.87 *			
1471	RICKER, DOROTHY F.	\$ 1,058.73			
2055	RICKER, HARRY	\$ 43.65 *			
2574	RICKER, JAMES C.	\$ 1,702.89 *			
2637	RICKER, JOSHUA	\$ 1,020.78 *			
1940	RICKER, TAMMY & ROLAND	\$ 3,251.55 *	\$ 3,480.27 *		
2611	ROBERTSHAW, WILLIAM & JUDITH	\$ 2,613.96	\$ 2,805.56		
1176	ROMERO, DEBORAH	\$ 2,095.62			
59	RONALD HATHORNE				\$ 32.22 *
1598	S. CLEMENT FOREST PRODUCTS, INC.	\$ 2,820.66 *			
2449	SALMON FALLS DEVELOPMENT, LLC	\$ 1,119.36	\$ 1,233.56		
62	SALON 9 HAIR & NAILS				\$ 352.78
1045	SANFACON, PAUL M.	\$ 2,895.39 *	\$ 953.70 *		
1043	SANFACON, RICHARD & PATRICIA	\$ 1,553.43			
149	SAWYER, CYNTHIA TRUSTEE	\$ 3,025.77	\$ 3,236.57		
1157	SHERMAN, JOSHUA & ROBERGE, STACEY	\$ 636.00 *	\$ 725.70 *		
2066	SILSBY, JENNIFER LYNN & GEORGE +	\$ 1,240.20	\$ 1,360.52	\$ 2,505.53	
2881	SIX STEP REALTY TRUST	\$ 5,092.77 *	\$ 1.56 *		
1888	SO. NH HYDRO-ELECTRIC DEV. CORP.	\$ 2,108.34 *			
334	SPENCER, WILLIAM J. & MELYNDA L.	\$ 4,560.12 *			
2987	SPRING TIDE PROPERTIES, LLC	\$ 4,089.48			
180	SPRINT NEXTEL CORPORATION				\$ 26.10
125	ST. HILAIRE, CAROLYN	\$ 424.53 *	\$ 503.52 *	\$ 926.70 *	
442	ST. HILAIRE, CAROLYN	\$ 1,494.60	\$ 1,627.81	\$ 2,997.96	
455	ST. HILAIRE, CAROLYN	\$ 201.93	\$ 269.64	\$ 258.26	
106	ST. HILAIRE, SAMUELLE	\$ 4,723.89 *			
1282	STAPLES PROPERTIES, LLC	\$ 7.63 *			
1300	STAPLES PROPERTIES, LLC	\$ 60.42 *			
2976	STONE, OSCAR C. & ELIZABETH A.	\$ 2,472.45 *	\$ 1,341.87 *		
1074	TALON, KIMBERLY	\$ 3,455.07	\$ 3,694.10		
385	TANGUAY, LUC V. & HOLLY A.	\$ 1,583.47			
2135	TEDESCO, RALPH TRUSTEE	\$ 7,269.89 *			
365	THE 12 STEP REALTY TRUST				\$ 166.40 *
2483	THE HAY TEAM, LLC OF SO BERWICK	\$ 2,903.34 *			
2472	THOMAS, JUDITH E. & HERBERT	\$ 851.44 *			
2241	THOMSON, ROBERT W. JR. & CATHERINE M.	\$ 1,930.26 *			

**TOWN OF BERWICK, MAINE  
UNPAID TAXES AS OF JUNE 30, 2015**

Acct #	Name	2015	2014	2013 & Prior	Personal Property
2226	TIBBETTS, LELAND B. & DOROTHY	\$ 2,862.00	\$ 3,066.17		
2223	TIBBETTS, REBA & LELAND TRUSTEES	\$ 1,779.21	\$ 1,923.50		
2357	TIBBETTS, REBA & LELAND TRUSTEES	\$ 4,633.26	\$ 4,928.84 *	\$ 1,630.61 *	
2182	TIBBETTS, WAYNE D. & MONIQUE L.	\$ 2,636.22	\$ 159.28 *		
3220	TURCOTTE, DAVID & CATHERINE	\$ 1,119.36 *			
1374	TURNBULL, KENNETH D.	\$ 1,276.07			
2280	TURNER RUSSELL	\$ 1,740.00 *			
2601	TUTTLE, TIMOTHY J.	\$ 844.29 *			
503	TUVESON, RONALD & SUSAN	\$ 2,470.06 *			
673	U.S. EXPRESS LEASING				\$ 352.34 *
657	VACHON, WILFRED J & RUTH	\$ 1,967.62 *			
1133	WALKER, JOHN IV	\$ 413.40			
1938	WALKER, WAYNE R.	\$ 2,647.35 *			
1514	WARD, MICHAEL A. SR.	\$ 664.62	\$ 699.01		
1976	WARD, MICHAEL A. SR. & KAREN A.	\$ 225.78	\$ 261.55 *		
344	WEARE, PENNY D.	\$ 2,046.33	\$ 2,215.64		
462	WEBOSTRA INC.	\$ 1,690.17 *			
208	WEBOSTRA, INC	\$ 1,194.09 *			
212	WEBOSTRA, INC	\$ 1,202.04 *			
575	WEBOSTRA, INC	\$ 1,133.67 *			
585	WEBOSTRA, INC	\$ 111.30 *			
697	WEBOSTRA, INC	\$ 1,497.78 *			
745	WEBOSTRA, INC	\$ 1,214.76 *			
1449	WEBOSTRA, INC	\$ 257.58 *			
203	WEBOSTRA, INC.	\$ 1,370.58 *			
213	WEBOSTRA, INC.	\$ 77.91 *			
698	WEBOSTRA, INC.	\$ 1,063.71 *			
1887	WEBSTER, JOHN N.	\$ 1,469.95 *			
857	WHITE, DANIEL	\$ 5,962.50	\$ 6,336.73		
1127	WHITE, RHETT	\$ 287.79 *	\$ 358.30 *		
1728	WILLEY, EMILY	\$ 1,195.68	\$ 1,393.93	\$ 1,297.12	
700	WILSON ST. AUTO & TRUCK SALES				\$ 128.11 *
110	WORSTER, NICHOLAS	\$ 95.40 *	\$ 157.72 *		
124	WORSTER, NICHOLAS C.	\$ 1,143.21 *	\$ 1,258.62 *		
109	WORSTER, WADE C.	\$ 1,515.27 *	\$ 413.39 *		
1145	WRIGHT, STEPHEN	\$ 693.24 *			
1110	YOUNG, ERIC & NATASHA	\$ 187.62	\$ 251.53 *		
3046	ZECHEL, ROBERT A.	\$ 3,240.42	\$ 3,462.09 *		
<b>Totals:</b>		<b>\$ 623,655.32</b>	<b>\$ 229,105.64</b>	<b>\$ 207,523.88</b>	<b>\$ 42,474.53</b>

**Note: \*Indicates payment was made on outstanding taxes by 12/31/2015.**

**REPORT OF TAX ABATEMENTS**  
**July 1, 2014 - June 30, 2015**

Galleshaw, Rebecca Estate of	Overvaluation	\$ 1,357.86
Hashem, David	Overvaluation	\$ 348.00
Hashem, David	Overvaluation	\$ 267.12
Wentworth, Justin	Overvaluation	\$ 658.00
Appleby, Christine and Jon	Overvaluation	<u>\$ 3,951.00</u>
	<b>TOTAL:</b>	<b>\$ 6,581.98</b>

**Cemetery Trust Fund Income**  
**Perpetual Care**  
**January 1, 2015 - December 31, 2015**

Frances A. Boslow	\$	480.00
Roger W. & Susan M. Dube	\$	240.00
Charlene R. Emery	\$	840.00
Carl F. McConnell	\$	240.00
Marjorie Curley	\$	240.00
Thomas & Terri Wright	\$	840.00
Audrey K. Foss	\$	840.00
L. M. & Sylvia J. Harmon	\$	840.00

**Trust, Reserve & Special Funds**  
**Fund Balances as of June 30, 2015**

Lena Clark Trust	\$	28,670.00
Lena Clark Trust - Non-spendable	\$	440,852.00
Berwick Cemetery Trust	\$	7,761.00
Berwick Cemetery Trust - Non-spendable	\$	854,684.00
Clark/Clement Scholarship Fund	\$	5,136.00
Clark/Clement Scholarship Fund - Non-spendable	\$	30,000.00
Monument Fund	\$	836.00
300th Anniversary Fund	\$	2,732.00
McCue/Lord Cemetery Road Fund	\$	1,189.00
Lord's Cemetery Trust Fund	\$	1,189.00
Lena Clark Cemetery Road Fund	\$	7,542.00
Webster Cemetery Fund	\$	4,201.00
	<b>\$</b>	<b>1,384,792.00</b>

**TOWN OF BERWICK SALARY and BENEFITS**

**JANUARY 1 - DECEMBER 31, 2015**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL WAGE</b>	<b>BENEFITS</b>	<b>TOTAL WAGES &amp; BENEFITS</b>
BAILEY, JESSIE R	SUMMER CAMP COUNSELOR	\$ 76.31	\$ 5.84	\$ 82.15
BAIRD, NATHANIEL D	CALL COMPANY FF	\$ 15.00	\$ 1.15	\$ 16.15
BARISH, ROBERT J	CALL COMPANY FF	\$ 529.42	\$ 40.51	\$ 569.93
BEELER, JANICE E	PT ADMN ASST	\$ 5,755.20	\$ 440.24	\$ 6,195.44
BEGIN, NELSON	PT DRIVER/LABORER	\$ 7,473.25	\$ 571.76	\$ 8,045.01
BELYEA, DELANI E	SUMMER CRAFT LEADER	\$ 2,941.77	\$ 225.05	\$ 3,166.82
BICKFORD, AARON M	SUMMER CAMP COUNSELOR	\$ 1,636.00	\$ 125.16	\$ 1,761.16
BOWLES, CHRISTOPHER E	CALL COMPANY FF	\$ 422.25	\$ 32.28	\$ 454.53
BROOKS, MAGAN A	SUMMER CAMP COUNSELOR	\$ 172.50	\$ 13.20	\$ 185.70
BROWN, BRITTNEY	SUMMER CAMP COUNSELOR	\$ 1,580.64	\$ 120.91	\$ 1,701.55
BUNICK, DREW I	RESERVE OFFICER	\$ 1,402.50	\$ 107.31	\$ 1,509.81
CABEZAL, LAWRENCE J J	TRANSFER STATION ATTENDENT	\$ 240.00	\$ 18.36	\$ 258.36
CARLSON, ANNE-MARIE	ELECTION WORKER	\$ 30.00	\$ 2.30	\$ 32.30
CARTER, REBECCA S	PT CUSTOMER SERVICE CLERK	\$ 11,974.24	\$ 916.06	\$ 12,890.30
COLANTUONI, MIA R	SUMMER CAMP COUNSELOR	\$ 1,445.64	\$ 110.61	\$ 1,556.25
COSGROVE, NICHOLAS J	SUMMER CAMP COUNSELOR	\$ 1,629.45	\$ 124.67	\$ 1,754.12
COSGROVE, REBECCA L	SUMMER CAMP COUNSELOR	\$ 1,245.81	\$ 95.32	\$ 1,341.13
COUTURE, ROBERT R	CALL COMPANY FF	\$ 3,005.76	\$ 229.95	\$ 3,235.71
CREMMEN, TIMOTHY W	BCTV COORDINATOR	\$ 20,220.00	\$ 1,546.83	\$ 21,766.83
CRICHTON, ROBERT E	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
CYR, JEREMIAH G	MECHANIC/DRIVER/LABORER	\$ 49,612.35	\$ 29,326.52	\$ 78,938.87
DAILEY, THEODORE P	TRANSFER STATION ATTENDENT	\$ 7,958.00	\$ 608.86	\$ 8,566.86
DALY, WILLIAM L	TRANSFER STATION ATTENDENT	\$ 10,911.45	\$ 834.66	\$ 11,746.11
DECOURT, CORINNE G	PT CUSTOMER SERVICE CLERK	\$ 4,011.90	\$ 306.91	\$ 4,318.81
DICHIRICO, CHERYL A	ELECTION WORKER	\$ 30.00	\$ 2.30	\$ 32.30
DOIRON, TRAVIS J	FIREFIGHTER/EMT	\$ 47,608.45	\$ 30,656.87	\$ 78,265.32
DOWLER, SCOTT R	CALL COMPANY FF	\$ 6,439.12	\$ 492.60	\$ 6,931.72
DOWNES, JACOB S	SUMMER CAMP COUNSELOR	\$ 1,960.76	\$ 149.99	\$ 2,110.75
DOWNES, JULIE D	SUMMER CAMP LEADER	\$ 5,409.62	\$ 413.86	\$ 5,823.48
DOWNES, KAITLIN M	SUMMER CAMP COUNSELOR	\$ 1,790.50	\$ 137.01	\$ 1,927.51
DOYLE, JEFFREY T	CALL COMPANY FF	\$ 1,608.08	\$ 123.02	\$ 1,731.10
DREW, CASSIDY N	SUMMER CAMP COUNSELOR	\$ 180.00	\$ 13.77	\$ 193.77
DUMONT, ANTHONY B	RESERVE OFFICER	\$ 1,117.48	\$ 238.07	\$ 1,355.55
DUNN, DENISE L	PD ADMN ASSISTANT	\$ 42,089.60	\$ 28,123.54	\$ 70,213.14
ELDRIDGE, STEPHEN G	TOWN MANAGER	\$ 38,038.40	\$ 12,493.66	\$ 50,532.06
FALLON, DAVID J	CALL COMPANY FF	\$ 41.83	\$ 3.21	\$ 45.04
FALLON, JAMIE R	CALL COMPANY FF	\$ 1,934.85	\$ 147.99	\$ 2,082.84
FAUCHER, LORY	CUSTOMER SERVICE CLERK	\$ 34,847.47	\$ 26,697.08	\$ 61,544.55
FINGER, MAUREEN R	FINANCE DIRECTOR	\$ 64,999.91	\$ 27,622.52	\$ 92,622.43
FLEMING, KERRI M	SUMMER CAMP COUNSELOR	\$ 1,418.27	\$ 108.49	\$ 1,526.76
FOGG, MILTON A	POLICE OFFICER	\$ 56,201.72	\$ 31,900.04	\$ 88,101.76
FOURNIER, THOMAS D	TRANSFER STATION ATTENDENT	\$ 959.08	\$ 73.37	\$ 1,032.45
FRYE, BRENNAN M	SUMMER CAMP COUNSELOR	\$ 1,470.02	\$ 112.47	\$ 1,582.49
GANIERE, EDWARD L	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
GLENN, STARR M	WATER SYSTEM OPERATOR II	\$ 39,150.57	\$ 26,789.62	\$ 65,940.19
GOULET, NICHOLAS D	CALL COMPANY FF	\$ 3,455.97	\$ 264.41	\$ 3,720.38
GUILMETTE, GEORGE P	DRIVER/LABORER	\$ 46,184.60	\$ 25,108.36	\$ 71,292.96
HALL, BARRY	PT DRIVER/LABORER	\$ 7,991.26	\$ 611.35	\$ 8,602.61
HETT, BAILEY D	SUMMER CAMP COUNSELOR	\$ 1,907.15	\$ 145.89	\$ 2,053.04
HIGGINS, NICHOLAS L	POLICE OFFICER	\$ 70,477.65	\$ 16,363.43	\$ 86,841.08
HOKINSON, NEIL E	TRANSFER STATION SUPERVISOR	\$ 20,446.31	\$ 1,564.16	\$ 22,010.47
HOWIE, MICHAEL J	POLICE OFFICER	\$ 72,863.25	\$ 16,874.42	\$ 89,737.67
HUESTIS, LISA A	BOOKKEEPER	\$ 38,793.34	\$ 24,122.81	\$ 62,916.15
HUSSEY, PATRICK D	CALL COMPANY FF	\$ 235.85	\$ 18.04	\$ 253.89
HUTCHINSON, DAVID B	CALL COMPANY FF	\$ 372.25	\$ 28.48	\$ 400.73

**TOWN OF BERWICK SALARY and BENEFITS**

**JANUARY 1 - DECEMBER 31, 2015**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL WAGE</b>	<b>BENEFITS</b>	<b>TOTAL WAGES &amp; BENEFITS</b>
JONES, SHEILA K	PT CUSTOMER SERVICE CLERK	\$ 5,569.97	\$ 426.12	\$ 5,996.09
JUNKINS, HAYLEY M	SUMMER CAMP COUNSELOR	\$ 1,723.76	\$ 131.86	\$ 1,855.62
KEARNS, CHRISTOPHER	RESERVE OFFICER	\$ 1,870.00	\$ 143.09	\$ 2,013.09
KELLOWAY, WILLIAM A	ACO/RESERVE OFFICER	\$ 6,204.00	\$ 474.60	\$ 6,678.60
KINCAID, WILLIAM	CALL COMPANY FF	\$ 2,255.18	\$ 172.53	\$ 2,427.71
LAMBERT, ALFRED R	TRANSFER STATION ATTENDENT	\$ 9,640.15	\$ 737.58	\$ 10,377.73
LEARY, DYLAN J	CALL COMPANY FF	\$ 4,900.20	\$ 374.88	\$ 5,275.08
LEDOUX, KEVIN P	POLICE OFFICER	\$ 61,573.15	\$ 31,330.11	\$ 92,903.26
LEPLEY, JO ANNE	TOWN CLERK	\$ 41,761.52	\$ 8,032.51	\$ 49,794.03
LIBBY, JEFFREY S	FIREFIGHTER	\$ 45,233.24	\$ 18,224.83	\$ 63,458.07
LITTLEFIELD, MATTHEW J	PT DRIVER/LABORER	\$ 6,669.00	\$ 510.20	\$ 7,179.20
LOCKE, JERRY R	POLICE CAPTAIN	\$ 77,071.63	\$ 17,775.77	\$ 94,847.40
LUND, RONALD H	POLICE DETECTIVE	\$ 78,487.16	\$ 31,243.91	\$ 109,731.07
MAHONEY, NIKOLAS G	CALL COMPANY FF	\$ 553.65	\$ 42.37	\$ 596.02
MANFREDI, MITCHELL H	CALL COMPANY FF	\$ 220.25	\$ 16.87	\$ 237.12
MANNING, KAREN	PT CUSTOMER SERVICE CLERK	\$ 12,901.23	\$ 2,065.19	\$ 14,966.42
MCDONOUGH, CHRISTOPHER M	SUMMER CAMP LEADER	\$ 2,935.46	\$ 224.57	\$ 3,160.03
MCDONOUGH-DOANE, JULIANNE C	SUMMER CAMP COUNSELOR	\$ 986.28	\$ 75.46	\$ 1,061.74
MENTER, JUSTIN L	CALL COMPANY FF	\$ 3,864.09	\$ 295.60	\$ 4,159.69
MILLS, SHANE T	DRIVER/LABORER	\$ 45,431.93	\$ 28,596.94	\$ 74,028.87
MOORE, RYAN A	BCTV OPERATOR	\$ 1,820.00	\$ 139.23	\$ 1,959.23
MORIN, SCOTT R	CALL COMPANY FF	\$ 2,507.06	\$ 191.75	\$ 2,698.81
MORNEAU, JOSHUA E	POLICE OFFICER	\$ 2,696.66	\$ 575.15	\$ 3,271.81
MOULTON, STANLEY F	PT DRIVER/LABORER	\$ 8,785.44	\$ 672.10	\$ 9,457.54
MURPHY, GEORGE F	RESERVE OFFICER	\$ 1,507.10	\$ 115.30	\$ 1,622.40
MURRAY, PATRICIA	TOWN CLERK	\$ 1,492.32	\$ 104.51	\$ 1,596.83
NODDEN, TYLER T	WATER SYSTEM OPERATOR III	\$ 49,781.31	\$ 17,604.89	\$ 67,386.20
OUIMETTE, ANDREE G	ELECTION WORKER	\$ 91.88	\$ 7.03	\$ 98.91
PAUL, NIGEL A.	ACO/RESERVE OFFICER	\$ 492.00	\$ 37.65	\$ 529.65
PENDERGAST, MARK R	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PERSCHY, ROBERT S	PUBLIC WORKS FOREMAN	\$ 65,334.64	\$ 28,846.82	\$ 94,181.46
PILKINGTON, JEFFREY F	POLICE SERGEANT	\$ 79,710.29	\$ 36,945.91	\$ 116,656.20
PLAISTED, ELLEN C	ELECTION WORKER	\$ 88.13	\$ 6.74	\$ 94.87
PLANTE, BRUCE W	CALL COMPANY FF	\$ 6,350.32	\$ 485.81	\$ 6,836.13
PLANTE, DENNIS R	FIRE CHIEF	\$ 72,012.99	\$ 28,404.57	\$ 100,417.56
PLANTE, JOSHUA R	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PLANTE, MARC A	CALL COMPANY FF	\$ 2,266.19	\$ 173.36	\$ 2,439.55
PLANTE, STEVEN D	CALL COMPANY FF	\$ 2,774.30	\$ 212.23	\$ 2,986.53
PODOLEC, MEREDITH A	SUMMER CAMP COUNSELOR	\$ 106.57	\$ 8.15	\$ 114.72
POORE, ELI G	POLICE OFFICER	\$ 59,569.85	\$ 32,619.70	\$ 92,189.55
PRICE, MARGARET R	PT WATER CLERK	\$ 6,419.68	\$ 491.15	\$ 6,910.83
RAINERI, BRIAN J JR	CALL COMPANY FF	\$ 1,543.50	\$ 118.11	\$ 1,661.61
REIL, BRENDAN M	RESERVE OFFICER	\$ 1,517.50	\$ 116.10	\$ 1,633.60
RICKER, GEORGE A	PT DRIVER/LABORER	\$ 1,722.50	\$ 131.79	\$ 1,854.29
ROGERS, ALICE L	CUSTODIAN	\$ 1,407.00	\$ 107.63	\$ 1,514.63
ROMANO, KEVIN E	CALL COMPANY FF	\$ 3,468.42	\$ 265.38	\$ 3,733.80
RUMNEY, CHAD D	SUMMER CAMP COUNSELOR	\$ 1,592.00	\$ 121.79	\$ 1,713.79
RUMNEY, STEVIE-MARIE	SUMMER CAMP LEADER	\$ 2,494.38	\$ 190.84	\$ 2,685.22
RYAN, BRIANNE	SUMMER CAMP COUNSELOR	\$ 1,621.13	\$ 124.03	\$ 1,745.16
SCOTT, EDMUND S	CUSTODIAN	\$ 3,650.51	\$ 279.30	\$ 3,929.81
SEMRO, KATHARINE D	FARMERS' MARKET MANAGER	\$ 640.00	\$ 48.96	\$ 688.96
SHEARER, LYNN M	DEPUTY TOWN CLERK	\$ 39,040.07	\$ 24,056.68	\$ 63,096.75
SHISLER, STEVEN M	POLICE SERGEANT	\$ 73,779.46	\$ 28,145.39	\$ 101,924.85
STOLL, JOHN C	PLANNER	\$ 47,102.89	\$ 27,454.27	\$ 74,557.16
STRATE, RYAN J	SUMMER CAMP COUNSELOR	\$ 1,718.07	\$ 131.45	\$ 1,849.52

**TOWN OF BERWICK SALARY and BENEFITS**

**JANUARY 1 - DECEMBER 31, 2015**

<b>EMPLOYEE</b>	<b>POSITION</b>	<b>ANNUAL WAGE</b>	<b>BENEFITS</b>	<b>TOTAL WAGES &amp; BENEFITS</b>
TAYLOR, KIMBERLY R	RECREATION DIRECTOR	\$ 24,775.19	\$ 3,978.98	\$ 28,754.17
THOMAS, SEBASTIAN H	CALL COMPANY FF	\$ 2,493.07	\$ 190.74	\$ 2,683.81
THOMAS, STEVEN A	CALL COMPANY FF	\$ 1,388.52	\$ 106.27	\$ 1,494.79
TIBBETTS, LELAND B	PT DRIVER/LABORER	\$ 5,710.51	\$ 436.89	\$ 6,147.40
TIBBETTS, SAM L	FIRE LIEUTENANT	\$ 56,834.50	\$ 29,913.00	\$ 86,747.50
TOWNE, TIMOTHY R	POLICE CHIEF	\$ 83,997.20	\$ 37,843.72	\$ 121,840.92
TOWNSEND, RANDY M	CALL COMPANY FF	\$ 1,190.69	\$ 91.10	\$ 1,281.79
TRUSSELL, ANTHONY H	CALL COMPANY FF	\$ 419.90	\$ 32.12	\$ 452.02
TURNER, ALLISON	CALL COMPANY FF	\$ 2,806.20	\$ 214.68	\$ 3,020.88
TURNER, SARAH A	CALL COMPANY FF	\$ 1,260.00	\$ 96.40	\$ 1,356.40
VALCOURT, MICHELLE M	ELECTION WORKER	\$ 116.25	\$ 8.90	\$ 125.15
VENNE, PATRICK J	TOWN MANAGER	\$ 13,929.89	\$ 1,635.25	\$ 15,565.14
VULETICH, KIMBERLY G	TRANSFER STATION ATTENDENT	\$ 7,224.75	\$ 552.71	\$ 7,777.46
WALSH, JOSEPH F	CALL COMPANY FF	\$ 10.80	\$ 0.83	\$ 11.63
WATERMAN, MACKENZIE A	SUMMER CAMP COUNSELOR	\$ 1,638.45	\$ 125.35	\$ 1,763.80
WATSON, ADAM T	POLICE OFFICER	\$ 58,715.26	\$ 32,431.42	\$ 91,146.68
WEISMANN, CHRISTOPHER T	WATER SYSTEM CHIEF OPERATOR	\$ 54,723.07	\$ 18,434.48	\$ 73,157.55
WHITE, JORDAN N	SUMMER CAMP COUNSELOR	\$ 1,509.76	\$ 115.51	\$ 1,625.27
WRIGHT, THOMAS J	SELECTMAN	\$ 1,000.00	\$ 76.50	\$ 1,076.50
<b>2015 TOTAL:</b>		<b>\$ 2,022,212.82</b>	<b>\$ 803,563.70</b>	<b>\$ 2,825,776.52</b>

**Note:** Benefits include the Town's portion of FICA and Medicare, as well as the Town's contributions to the State retirement system, ICMA retirement plan, and health insurance for eligible employees.

## **2015 BERWICK PLANNING BOARD REPORT**

The Planning Board is comprised of volunteers appointed by the Board of Selectmen to review and consider for approval various ordinance amendments as well as subdivision, Conditional Use and Site Plan permit applications.

The members of the Planning Board include David Andreesen (Chairman), Paul Boisvert (Vice Chairman), Niles Schore, David Dow, Nichole Fecteau, and alternates John England and Sean Winston.

The Board granted the following permits in 2015:

- 6 - Conditional Use/Site Plan Applications
- 1 - Minor Subdivision Applications
- 3 – Conditional Use Amendments
- 1 – Subdivision Amendment
- 1 - Change of Use

The Planning Board approved one Major subdivision abandonment and recommended a series of amendments to the Town's Land Use Ordinance for 2016.

Planning Board meetings are on the first and third Thursday of the month at 6:30 P.M. in the Town Hall Meeting Room. There are currently no vacant positions. If you are interested in serving in the future, please contact the Town Planner at (207) 698-1101 ext. 115, 11 Sullivan Street, Berwick, Maine 03901 or email [townmanger@berwickmaine.org](mailto:townmanger@berwickmaine.org).

Respectfully submitted,

David Andreesen  
Chairman

## **2015 BOARD OF APPEALS REPORT**

The Board of Appeals was established in 1986 upon enacting the Town's first Land Use Ordinance.

The Board of Appeals consists of dedicated volunteers including Russell Gagner (Chairman), Ron Vigue (Vice Chairman), Diane Morrill (Secretary), John Campbell, Ken Poirier and alternate Pat Boisvert.

The Selectmen appoint members of the Board of Appeals to review and consider for approval variances from the Land Use Ordinance, administrative appeals from a decision or an interpretation of the Ordinance of the Code Enforcement Officer.

The Board of Appeals met 2 times and reviewed the following applications in 2015:

### 2 – Variance Applications

Board of Appeals meetings are conducted on an as-needed basis at 7 P.M. at Town Hall. There are currently two vacancies for alternate positions. If you are interested in serving, please contact the Town Manager at (207) 698-1101, email [TownManager@BerwickMaine.org](mailto:TownManager@BerwickMaine.org), or 11 Sullivan Street, Berwick, ME 03901.

Respectfully submitted,



Russell W. Gagner  
Chairman

PUBLIC WORKS DEPARTMENT  
ANNUAL REPORT  
2015

The Berwick Public Works Department is located at 116 Rochester Street. The department has four full-time employees and several part-time employees that assist in some summer time projects, and are very dedicated in the winter months to assist with snow removal. Without the part-time staff, it would be next to impossible to keep the roads safe and cleared of snow and ice.

For purposes of this report, the snowfall amounts are from January to December 2015 and not for the actual winter season. The year started with several inches of snow in early January and ended the month with a blizzard where we received 30 inches of snow on January 28 and 29. This resulted in a total of 41 inches for the month. In February, we received 38 inches for the month with nine plowable storms. March slowed down with only two plowable storms for a total of 5 inches. In April, the Town received 2 inches between April 8 and 9. The year ended with 7 inches of snowfall between December 29 and 30, 2015.

One of our projects during the summer was the repair of the salt shed walls. The interior walls that support the upper frame were beginning to deteriorate and rebar was exposed. Before the repair work could begin, we needed to remove the salt and sand from the salt shed and cover the material with plastic to keep it dry throughout the repair process. The Public Works employees cleaned the walls and then the foundation contractor came in to install forms around the interior of the building. Once the forms were in place, the contractor poured an 8-inch wall of concrete with 1,000 anchors. After the concrete cured, the contractor sprayed tar on the walls to prevent this from happening again. The department then boxed in the area above the wall to prevent material from accumulating on top of the wall.

The Town shimmed and overlaid the following roads to prevent more deterioration:

Blackberry Hill - from Guinea Road to Berwick Road  
Sullivan Street – from the Town Hall to Pine Hill Road  
Wilson Street – from Sullivan Street to School Street

The Town also paved the entrance to the Police Station and the Police Station Parking Lot

Respectfully submitted,

Robert Perschy

## RECREATION DEPARTMENT 2015

698-1101 #117 ~ Town Hall    698-1112 ~ Memorial Field

Kim Taylor, Recreation Director

[ktaylor@berwickmaine.org](mailto:ktaylor@berwickmaine.org)

[www.berwickrec.com](http://www.berwickrec.com)

The Recreation Department offers many activities during the year including the Annual Valentine Social (Lords & Ladies), February & April School Vacation trips, Town Clean-up in April, Summer Camp for youth ages K-8, Halloween Event, the Holiday Parade on the 1<sup>st</sup> Saturday in December, and the Holiday Lighting Contest and free bus tour. In 2014, the Department purchased software allowing online registration and online payment options for Recreation programs and has been well received by families and staff in managing the registration process.

We encourage you to take advantage of the discounted tickets to summer destinations such as York's Wild Animal Kingdom, Water Country, Funtown/Splashtown and possibly others. We often offer discounts to the Disney on Ice show in January/February. These are available at the Town Hall at a substantial discount for residents of our community to enjoy.

Memorial Field is located at the end of Sweetser Street off of Rochester Street. In addition to playgrounds, the recreational facility offers a covered pavilion, baseball diamonds, basketball court, multi-purpose field, and lots of room to walk and play. Berwick Youth Baseball (now called Noble Youth Baseball), Noble Squires Football & Cheering, Berwick Youth Soccer Association and Noble Travel Soccer are all organizations that use Memorial Field. The security cameras that were installed in 2010 have helped deter the vandalism and we hope to expand the system in the future. Thank you American Security Alarm in Sanford ME for their support. The Memorial Field Policy was updated in 2013 and one part of that policy is that due to the nature of kids' activities and sports programs using the fields is that dogs are no longer allowed at Memorial Field.

The annual "Lords & Ladies" Valentine Social and Dance (for girls K-6<sup>th</sup> grade and their father, grandfather, uncle or other adult) was complete with photographs, crafts and a great meal plus many great memories! This was again held at the Noble Middle School with some of the food service staff preparing our meal. A big thank you to the volunteers that make this event such a successful and memorable night.

Every spring the Town has a clean-up day to pick up roadside rubbish. This is usually around Earth Day (April 22) and during April school vacation week. Local scout, civic, neighborhood groups and some local businesses participate in this community effort. We would love to have **every neighborhood participate** in keeping Berwick beautiful both in April and all year long!

Berwick offers Summer Camp for youth entering grades K-8. There they can enjoy a fun-filled 6 weeks with activities like crafts, games, and plenty of socializing as well as theme weeks: carnival day, water day, a visit from Wildlife Encounters, magician, and more. Field trips included Splashtown, Smitty's Cinemas, Bowl-a-Rama, , Bunganut Lake, Fort Foster, Dover Bowl & Family Fun Center, and Wentworth State Park. Discover Camp (grades K-2) had an enrollment of 40, Discovery Camp (grades 3-5) had 65 campers, and Adventure Camp (grades 6-8) had an enrollment of 54. The Adventure Camp visited many of the same destinations as well as Funtown, salt water kayaking and Indoor Ascent in Dover. The Junior Counselor program is an opportunity for youth that have finished 8<sup>th</sup> grade and would like to gain more experience volunteering and earn Community Service hours required for High School graduation. Special thanks to the camp staff and all those who helped to make another successful camp season!

Financial assistance for summer camp is offered to families to help more youth benefit from camp. We appreciate the support from local businesses, groups, and citizens including The Hussey School, Berwick Youth Baseball, Noble Squires Football, Berwick Youth Soccer & the American Legion Post # 79. From this support we were able to help 30 kids attend camp. We would like to express a big **THANK YOU** for their contributions and support at this event and other Recreation Programs! Donations from businesses, residents or other organizations are always appreciated and welcome.

For decades, the Town has offered a fun and safe alternative to trick-or-treating with the Recreation Department sponsored annual Halloween Event (Trunk-n-Treat) and the Berwick Reads Program. Inside the Town Hall we offered healthy snacks, sandwiches, and soups. Outside in the parking lot, the costumed party goers filled their goodie bags from various groups' vehicles. Groups that participated include, Berwick Public Library and their donation of books, Berwick Police Department, Kennebunk Savings Bank, American Legion Ladies Auxiliary and Noble Adult Education. In recent years, the event has expanded to include the downtown businesses of Subway, Deb & Dukes Monnogrammers, Spence & Matthews Insurance and the Fire Station was open for event goers to tour. We had over 275 youth and many families in attendance. A BIG Thank you to the American Legion Ladies Auxiliary for their donations, support and costumes for this event!

The 1<sup>st</sup> Saturday in December was Berwick's Annual Holiday Parade themed "Sounds of the Season" with fantastic weather! Thanks to all the groups that brought the theme to life. The participation from residents and the surrounding communities in the parade made it a wonderful Holiday event! Special thanks to both the Fire & Police Departments for their annual part in a successful & safe event! There is discussion with Somersworth to combine parades for 2016.

The Berwick Home and Business Decorating Contest had many participants this year and people enjoyed the Holiday spirit and lights around town. Again in 2015, the weather was raining and uncooperative for the free bus tour to view all the lights & decorations and hopefully will be better next year. Thank you to all who share their Holiday Spirit!

The Recreation Commission is still interested in building a skate park in town on the site of the old playground of the old Berwick Elementary School. We are looking for area youth to get involved and welcome more members and community support. We appreciate any suggestions of grant opportunities or other resources. There will also be opportunities for volunteers in the planning, fundraising and construction of the skate park. Please contact us if you would like to help in any way!

We are still looking to begin some Senior activities and are looking for ideas, suggestions and perhaps some folks interested in helping.

The Recreation Department continues to work with The Friends of the Berwick Riverfront Committee and Community Events Committee (sub committees of Envision Berwick). The Friends of the Berwick Riverfront received huge support from residents and businesses to complete Phase 1 and part of Phase 2. If you haven't seen the Landing at Newichawannock located at 111 Rochester St. you will be amazed. Thank you to ALL that have worked hard to make this happen.

The Recreation Commission would like to thank all the individuals and businesses that help support Town recreational activities each year through generous contributions of time, finances and donated materials. You are greatly appreciated! Additional thanks go out to all the youth that volunteer at events throughout the year. The quality of these events is improved by their efforts and they earn Community Service hours that are necessary to graduate from Noble High School. If you would like to be a part of the Recreation Commission (an advisory board meeting once a month), or if you have suggestions or ideas that you would like to see offered, you are invited to attend our monthly meeting or contact the Recreation Office. Currently, there is one regular vacancy (three year term) and there are two alternate positions open (which is a one year commitment). The Commission meets the second Wednesday of the month at the Town Hall. We welcome volunteers and donations for all of our events during the year as well.

Respectfully submitted,

*Kim Taylor, (Rec. Director)*

2015 Recreation Commission members:

Tracy DeMoura, Natalie Gould, Amy Locke and David Ryan (vacant = 3 year term)  
(vacant), alternate (vacant) alternate 1 year terms



## *Town of Berwick*

Sullivan Square, P.O. Box 696, Berwick, Maine 03901

Phone: (207) 698-1101 Fax: (207) 698-5181

Website: [www.berwickmaine.org](http://www.berwickmaine.org)

FROM THE CODE OFFICER

The number of Land Use permits issued in 2015 increased by 11 from 112 in 2014 to 123 in 2015.

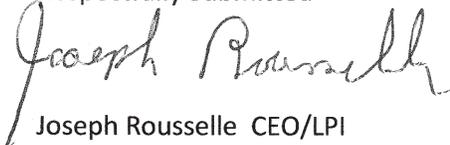
The number of interior and exterior plumbing permits has increased by 54 in 2015.

The number of new house permits has not changed at 28.

The following is a list of Land Use and Plumbing permits issued in 2015.

Single Family Dwellings	28
Additions and renovations to Single Family	21
Garages, sheds and Barns	32
Home Occupation	3
Decks	10
Pools	3
Timber Harvest	5
Internal Plumbing	37
External Plumbing	38
Demolition	4
Commercial	10
Signs	2
Other	5

Respectfully Submitted

  
Joseph Rousselle CEO/LPI

# BERWICK TRANSFER STATION

2015

The Berwick Transfer Station consists of four dedicated part-time employees who take care of the general operation of the Transfer Station which is located at 118 Route 236.

The hours of operation are:

Tuesday, Saturday, and Sunday – 8:00 am to 4:00 pm

Phone: (207)698-5917

Fees: The fee schedule can be found on the Town's website or at the Transfer Station.

Currently, the Town of Berwick utilizes "single stream" recycling which saves on the cost of disposal of household trash. The tonnage for recycling and household trash has been consistent for the past several years. The cost associated with single stream recycling is much less than the cost of household trash disposal. For fiscal year 2015, the average per ton disposal cost for recycling was \$28.75, while the average per ton disposal cost for household trash was \$73.92. The tonnage numbers for recycling and household trash are 320 tons and 1,700 tons respectively. The Town also typically accepts 700 tons of construction debris/ furniture yearly.

Household Hazardous Waste Day is an event that has been held for the past several years in conjunction with the towns of North Berwick and South Berwick. This event is held in the fall to assist residents with disposing of hazardous items that the Transfer Station does not accept throughout the year. In 2015, Berwick had a total of 84 vehicles bring hazardous waste to the event, which is an unprecedented number.

The Town currently has a waste hauling/disposal contract with Waste Management, which expires in June 2017. Therefore, the Town has begun looking at potential options for dealing with the Town's trash. In an effort to review the current recycling process, the Board of Selectmen are accepting names to reinstitute the Town's Recycling Committee. If you are interested, please contact the Town Manager.

Respectfully Submitted,

Robert Perschy

# Berwick Water Department 2015 Report

## What about Lead?

With the water problems in Flint, Michigan, it's a good question to ask—even if you've got your own well. The lead in drinking water rarely comes from the source, it's picked up along the way to your faucet, whether the source is a private well 100 feet away, or a water treatment plant that's miles down the road.

There's no lead in the water that we pump from the treatment plant, and as far as we know, none of our customers have lead service lines: actual lead pipe installed somewhere between the water main and where the water enters their home or business. We add phosphate, and raise the pH of the water to make it noncorrosive and unlikely to dissolve any lead it might run into in the pipes within our customers' property. That can happen because, in the past, significant amounts of lead were used in alloys out of which metal fittings, faucets, valves, and other plumbing parts were made. Parts that may still be present in homes today.

The Maine Drinking Water Program administers the EPA lead testing rules in Maine. Because of our success over the last ten years, the Berwick Water Department is now on Reduced Monitoring. The last time we tested for lead—with satisfactory results—was in September, 2014. The rules require that once every three years we test for lead at ten homes that are of the age most likely to have plumbing parts with high lead content, and to only turn in samples of water that have sat in the pipes, without moving, for at least six hours, but no more than ten hours, to give the water a good chance to dissolve any lead that's there.

Our record is good, but the only way for you to be sure that your home or business doesn't have lead in its water is to test for it yourself. If it concerns you, or if you've never done it, you should do it. Anybody, whether on town water or well water, can have a sample of their water lead tested for around \$20. It's not a difficult test to perform, though there are a few wrinkles in the directions, such as the requirement for 6 to 10 hour-old water, but most people can do this easily by sampling first thing in the morning.

The nearest certified lab in Maine is Nelson Analytical Lab in Kennebunk, (207) 467-3478. They have the 1-liter bottles needed, and the specific instructions. We're happy to answer any other questions you have about lead in your water, and testing for lead.

## Good News Section

- In March I attended a Spring Flood meeting at the York County Emergency Management Agency in Alfred. Having worked through two floods that nearly reached the treatment plant, I was very encouraged by the expertise and data they bring to bear on whether a damaging spring flood is likely to come down the river. Advance warning could be very important.
- The Water Department received a Capacity Development Grant from the Maine Drinking Water Program. Worth \$15,000, the grant will pay for half of the cost of a comprehensive study of the Water Department facilities, equipment, and processes that will propose a long-term time table for improvements, overhauls, and replacements. It's now 17 years since the Water Department started operating the "new" plant.
- The Maine Department of Environmental Protection is beginning to enforce restrictions on the flow of chlorinated water into the Salmon Falls River. Whenever we open a hydrant, we'll have to check the gallons per minute that are flowing out; the chlorine content of the water, and know how many cubic feet per second of river water are flowing through Berwick. That will tell us whether we need to dechlorinate the water using a bazooka-like device and a chlorine neutralizing chemical. It's good for the river, and we're looking forward to keeping a calculator handy while flushing the water mains.
- The Maine Public Utilities Commission process concluded that the water rate increase we'd asked for was too big, but agreed with us that we needed to charge more, approving an 8.56% overall increase. After seven years without an increase, that's good news for everyone.

Respectfully submitted,

*Christopher Weismann*

Chief Operator and Department Head, Berwick Water Department



## Berwick Community Television – Year in Review 2015

2015 proved to be a very busy year for Berwick Community Television. We saw a new TelVue video server installed. We saw new robotic cameras installed in the Selectmen’s Meeting Room, located in the Town Hall. We gave out surveys, that allowed us to get more information about how people felt about their cable provider. These are just a couple new things that BCTV saw in 2015.

Over the past couple years, we have seen a decline in reliability with the video server that we had. Unfortunately, the times that we truly needed technical support, they were closed. We needed to upgrade our system so that we could have a reliable video server that would enable the community to see all the programming that we had to offer. We wanted the community to be able to turn to channel 22 and know that they would be able to watch local programming. This is what the upgrade to the new TelVue video server has enabled us to do.

This also meant that we have changed our On Demand site as well. This can be accessed through the BCTV web page on the town site. Our goal for this year will be to further integrate the new On Demand player into BCTV’s web presence. We want to make BCTV accessible to the entire community and we feel that this a positive step in doing just that that.

We upgraded our cameras in the Selectmen’s Meeting Room. The reasons for this was to have better picture quality and to allow our operators to get better views during the meetings and thus present these views to those watching at home. While upgrading our cameras we also made sure that they would have the ability work any system that we continued to upgrade to in the foreseeable future.

The other upgrade that we made in the Selectmen’s Meeting Room, was new lapel microphones to be used by the members of the boards that meet there. These microphones have drastically improved the way the sound is delivered to the residents at home. And because of this we have also seen an increase in the community being able to clearly receive the information presented to them. We will be working in 2016 to further enhance the audio in the Selectmen’s Meeting Room.

The surveys that we handed out this year were to enable us to gain more information that we will be able to use as we enter franchise negotiations. These will be used helping us to understand and communicate the needs of the community when we talk to the representatives of our cable provider. This information will help us to influence positive change in the next franchise agreement that the Town of Berwick signs.

We would like to thank the community for all the support and interest that they continue to show in BCTV and we invite everyone to continue to turn into BCTV Channel 22. If you have a question, comment, or want to sign out a camera; we are located in the Town Hall at 11 Sullivan Street. We can also be reached through email at [admin@bctv.comcastbiz.net](mailto:admin@bctv.comcastbiz.net). And don’t forget to check us out on Facebook.



## Envision Berwick Committee

So much has happened since our last Town Report! Just one month later, Berwick was awarded a \$600,000 Brownfield grant. This was a major milestone in our efforts and the award has helped to breathe new life into downtown revitalization efforts.

During the summer, the Friends of the Berwick Riverfront built and opened a launching dock on the Salmon Falls River. They are currently in Phase II of their initiative where they are seeking additional funding to have this launch be ADA compliant.

In the fall of 2015, Berwick chose the Environmental Consultant for the Prime Site development. This decision was another major milestone in the development of the Prime site. The Environmental Consultant will be the lead for how the site is cleaned up.

Envision Berwick has met with TIF specialist Scott Benson on several occasions to learn about Tax incentives that will help bring businesses in town that fit our vision. The TIF will help fund various town improvements.

In October of 2015, The Seacoast Workforce Housing Charette was completed. Community members and professionals collaborated to envision pieces of the downtown branching off from the Prime site.

January 2016 – Rachel Pozzetti wins Envision Berwick’s Welcome to Berwick sign slogan contest with the slogan “Where Tradition Meets Tomorrow.”

In February of 2016, with the help of the Berwick community, we were able to install an ice rink at the Estabrook School. We look forward to building upon the project next year.

There’s much more in the works! One thing we have all learned as a group is that this is a comprehensive movement, and many things are being worked at on a simultaneous timeline. Looking forward to the next year we are primed to check off a significant number of objectives that were outlined in our 2014 Vision Report.

Now is as good of a time as any to get on board! We’d love to have your input. There are plenty of avenues to contribute.

We’ll see you at the next community event!

Respectfully,  
Envision Berwick

*More detail on these happenings and more can be found on the Town’s Website in the Community tab – Envision Berwick.*

*For current updates, please follow us on Facebook @ “Envision Berwick.”*

# Berwick Public Library

*Inform, Imagine, Inspire*

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103 Old Pine Hill Road · Berwick · ME · 03901 · (207) 698-5737 · [www.berwick.lib.me.us](http://www.berwick.lib.me.us)

This has been another great year at the Berwick Public Library (BPL) as the Library continues to serve the children, tween, teen, adult, and family populations of the Berwick community. BPL is grateful for the support of the Town, the residents of Berwick, the Board of Directors, Friends, Volunteers, and Maine State Library.

## Noteworthy Accomplishments of 2015-2016

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- There's a library value calculator that when given BPL's statistics, we give the equivalent of \$400,000 back to the community through circulated books, movies, audiobooks, downloads, wireless internet access, computer access, programming for all ages, museum passes, magazines, meeting room usage and reference questions answered. **That means the value to the town, in dollars, is over 4 times the amount we receive from the town.**
- Fundraising activities through our hard working Board of Directors, Friends of Berwick Public Library and our volunteers bring additional funds through Chili Chowder Cook Off, Craft Sales, Bake Sales, Book Sales, Raffles, Plant Sale, Farmers Market, Hackmatack, Trail Riders, and many more.
- The *Every Hero Has a Story* Summer Reading Program for children, tweens, teens, and adults featured local heroes, pizza, a touch-a-truck event, movies, rewards, talent show, and ice cream party.
- Matthew Cost, Maine author, came to speak about his historical fiction Joshua Chamberlain and the Civil War: At Every Hazard
- Judith Silva, Maine author, came to speak about her three nonfiction books on sailing.
- Suzi Higley, local author, came to speak about her children's books with her dog Finnegan.
- Suicide prevention workshop facilitated by Maine Behavioral Healthcare Crisis Response Services.
- Extended our storytime to reach kindergarteners in Berwick School system and the Berwick Early Learning Center.
- Received a grant to participate in Google's MakerCamp - electronic blinking Mother's Day craft, soldering, all add to our "makerspace" where traditional physical creation is encouraged, as well as learning about and interacting with newer technology and concepts.
- Portland Public Library brought their Bookmobile to Berwick for a visit to the library.
- Boston Sports Museum (summers only) and the Currier Museum of Art (full year) have been added to our discounted museum passes, with a current total of 9 participating museums.
- Presented library offerings at Makers and Shakers in Somersworth.
- Exploration and education with our new 3D printer- look out for more presentations and classes.
- Patrons receive free ebooks and audiobooks through the Download Library on our website.
- Participated in all Berwick Winter Farmers Markets with informational tables.
- Trivia Challenge officiated by Kyle Belmont.
- Six local artists displayed Art Exhibits on our walls to the delight of our patrons.
- Music has been filling the library with lovely melodies lately with performances from Binge, fife and drum duo David Vose and Sue Walko, Meg Josalen, Ross Bachelder and Cheryl Stromski. Mike Rogers is joining us May 3rd at 6 pm.
- Community Garden space is now available at the library. Inquire about using a plot for your own growing desires.
- Go online and visit our newly updated website at [www.berwick.lib.me.us](http://www.berwick.lib.me.us)

## Ongoing Activities

- Reciprocal agreements with D.A. Hurd Library in North Berwick, Martha Sawyer Community Library in Lebanon and the South Berwick Public Library afford Berwick citizens free access to more materials
- Weekly **Storytimes** with Miss Cheryl and Miss Zoa with a story, craft and songs.
- Weekly **Nifty Needleworkers** chatter, laugh, and create a variety of hand-crafted goods
- Weekly **LEGO Club** continues to be fun and bring inspired creations by young makers.
- Bi-weekly **Genealogy Club** quests for family roots
- Monthly **Book Discussion Group** with each current title and date-to-meet postings on website and in BPL's monthly Newsletter
- Teen & Tween Advisory Group (**TTAG**) meetings around events.
- Discount **Museum Passes** to museums thanks to **Kennebunk Savings Bank**
- **Community Meeting Room** available and utilized by local nonprofit groups at no cost.
- 24 hour / 7 day a week access to **wireless internet** available to the public in our parking lot.

<p><b>Berwick Library Association Board of Directors</b></p> <p style="text-align: center;">Warren Clement, President          Gayle Gary, Secretary          Brian Gary          Nancy Gelinas, Vice President          Mel Leger          Paula Lepore          Catheryn Schweiger, Treasurer          Eric Stucker          Leah Stucker</p>	<p style="text-align: center;"><b>Staff</b></p> <p style="text-align: center;"><b>Library Director</b>          Melissa Saggerer</p> <p style="text-align: center;"><b>Assistant Librarian</b>          Lyn Rouff</p> <p style="text-align: center;"><b>Youth Services Librarians</b>          Cheryl Dichirico, Stephanie Gerrish</p> <p style="text-align: center;"><b>Technology Services</b>          Robert LeMoine</p> <p style="text-align: center;"><b>Library Assistants</b>          Sharon Hall, Seth Kalback</p>
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### Library Hours

Monday: Closed  
 Tuesday: 9:30 a.m. – 7:30 p.m.  
 Wednesday: 9:30 a.m. – 7:30 p.m.  
 Thursday: Closed  
 Friday: 9:30 a.m. – 1:30 p.m.  
 Saturday: 9:30 a.m. – 1:30 p.m.  
 Sunday: Closed

Great Works Regional Land Trust  
P.O. Box 151  
South Berwick, Maine, 03908  
[www.gwrlt.org](http://www.gwrlt.org)

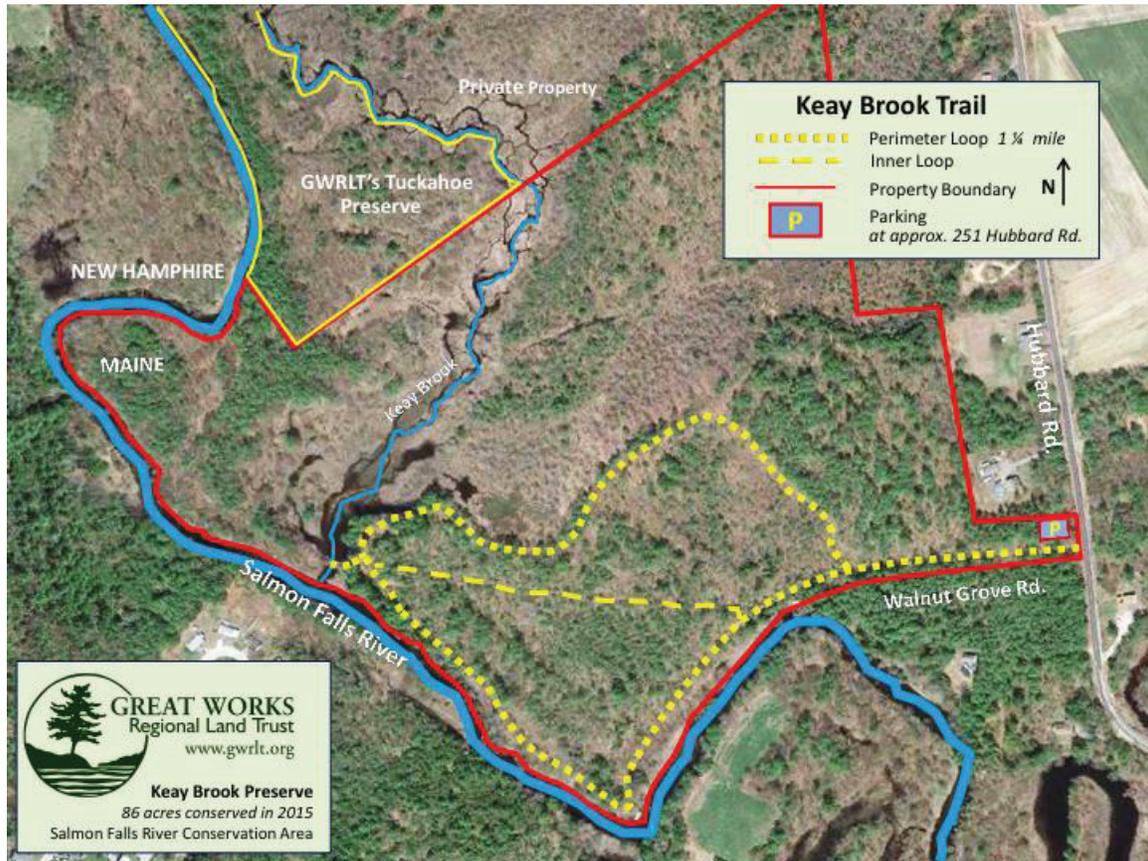


Keay Brook flowing into Salmon Falls River

Over the past two years Great Works Regional Land Trust was awarded two grants from the Maine Natural Resource Conservation Program, totaling \$304,000, to purchase and protect 120 acres of uplands and fragile wetland resources along Salmon Falls River and Keay Brook. With our abutting Tuckahoe Preserve, not only have we protected 229 acres of prime wildlife habitat and approximately two miles of river front, we have provided public access so that everyone can enjoy the wonders of the natural resources and a solitude that is much needed in today's world.

With the help of over 20 volunteers, working in four crews, there is now a parking area off Hubbard Road and cleared trails, shown on this trail map. The parking area is just north of the newly reconstructed section of Hubbard Road. Great Works will install signage, and a kiosk, with the trail map and other information this spring. A formal opening is planned for 15. Of course you don't have to wait for May to enjoy the trails; they are open daily from dawn to dusk. Great Works is able to preserve open space and wildlife habitat and provide public spaces due

to the strong support of our membership and from financial support from the voters in our six-town service area.



Great Works continues to work with willing landowners who want to explore conservation options. In partnership with Maine Farm Land Trust, Great Works has been working to identify potential farmland in York County that might be protected through purchased conservation easements.

Current forces are encouraging for local farming returning as an important part of our town's economies. York County has large tracts of prime farm soils, and soils of state importance and we are close to large markets to our south. Land prices, which always vary with the market, remain relatively low, making it possible for young farmers to purchase farmland. The success of the Berwick Winter Farmer's Market demonstrates that there is public support for local farmers.

Michael Wright

If you have any interest in serving on the Great Works Board or on a committee, please contact me. 698-7627, [mikedwright@comcast.net](mailto:mikedwright@comcast.net).

## The History of Berwick - Sources

The following is a condensed list of sources for anyone who is interested in learning more about the history of the Town of Berwick. These sources can be found, in most instances in the Berwick Public Library, the Maine Historical Society and in the private collection of the author of the article.

- ~ The History of York County Maine (1880)
- ~ The Town Register of Berwick (1904)
- ~ Highlights of Berwick History (1939)
- ~ Our Lady of Peace Parish, Berwick, ME (1927 – 1977)
- ~ The Story of Berwick (1713 – 1963)
- ~ Black Sarah (1985)
- ~ Burial Inscriptions (Town Report dated 1922)
- ~ Records of the first and Second Churches of Berwick, Maine (1999)
- ~ Pioneers of Maine Rivers (1930)
- ~ Collections of the Maine Historical Society (1869 – 1916)
- ~ The York County of Deeds
- ~ Our Lives and Fortunes, A Brief History of the Town of Berwick, Maine (Robert L Stillings and Brian D Cincotta – 2004)
- ~ Old Kittery and Her Families (1903)
- ~ A Souvenir of Berwick Methodism (1810 – 1910)
- ~ Town Reports of Berwick
  - Merchants & Manufacturers (2001 – 2002)
  - Early School Houses (2003 – 2004)
  - The Meeting House (2004 – 2005)
  - The Navillus (2005 – 2006)
  - Garrison Houses in Berwick (2006 – 2007)
  - A Brief History of the Berwick Public Library (2007 – 2008)
  - Directory of Berwick in 1903 thru 1904 (2009 – 2010)
  - Three Writers of Berwick: James Sullivan (1744 – 1808); William Franklin Lord (1819 – 1899) and Mildred Emaline Danforth (1900 – 1985)
  - The above articles were written by Brian D Cincotta
- ~ Atlas of York County Maine (1872)
- ~ Maine Forts (1924)

Respectfully submitted,

Brian D Cincotta  
The Berwick Historical Society



# NOBLE

NORTH BERWICK | BERWICK | LEBANON

**Steven B. Connolly**

*Superintendent of Schools*

**Susan S. Austin**

*Assistant Superintendent*

**Denise VanCampen**

*Business Manager*

**Ruth Venell**

*Special Ed. Director*

**Susan Macri**

*Asst. Special Ed. Director*

**Chris Russo**

*Technology Director*

Dear Noble Community Members,

I am pleased to have the opportunity once again to address you in the town report.

Our singular district goal continues to center around literacy, as the ability to read, write, interpret, and present are foundational skills that weave throughout a learned person's world. These skills create access points to everything else in the educational experience. We are in continuous pursuit of improved instructional strategies, programming, and assessment to inform teacher practice aimed at substantially improving literacy performance for all students.

One of the most intriguing programs we have encountered is called Kindergarten JumpStart (KJS). Approximately fifteen incoming kindergartners in each community experienced this program prior to the start of school in September 2015. Our staffs were trained in this rigorous program, and they followed the intended curriculum with fidelity. Beyond the 25-day summer program for those incoming K's identified as in need, all Kindergartners experienced KJS in-class programming for the first twenty-five days of the school year. The results of KJS are that a substantially higher percentage of Kindergarten students entered Kindergarten with solid literacy skills. Further, five months into the school year, we are seeing those same students and their peers are maintaining new literacy skills. We are very excited about KJS!

The 2014-2015 school year was a one of great recognition for Noble High School. Two teachers received state recognition as Teachers of the Year. Janice Eldridge was recognized as the Maine Social Studies Teacher of the Year, and Adina Hunter was recognized as the Maine Gifted and Talented Teacher of the Year. It is extremely unusual for two teachers in the same school to be recognized in the same year. Janice and Adina's talents represent the best of our district and the caliber of their peers.

Noble High was recognized for its forward-thinking, cohesive plans and actions around Proficiency-Based Education, 21<sup>st</sup> Century Learning Standards work, and advanced systems of personalized learning. An example of the cutting edge personalized learning work, a ninth grade controlled study was conducted, and the results received national attention. The study centered on implementation of a program called Building Assets and Reducing Risks (BARR). The results of the control group were: increased number of standards met, reduced disciplinary infractions and absences, and an increase in total credits earned. Due to the overwhelmingly positive results of the controlled study, we have rolled that program down through grade six this year. Of note, Noble High School was even selected to host the national conference this past fall.

As was the case last year, we continue to develop a strong curriculum with guidance from: K-12 Common Core State Standards curriculum units in English and mathematics, Next Generation Science Standards curriculum units, and the Maine Learning Results curriculum in 5 content areas.

21 Main Street, North Berwick, ME 03906  
T: 676-2234 F: 676-3229 [www.msad60.org](http://www.msad60.org)



# NOBLE

NORTH BERWICK | BERWICK | LEBANON

**Steven B. Connolly**

*Superintendent of Schools*

**Susan S. Austin**

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*Special Ed. Director*

**Susan Macri**

*Asst. Special Ed. Director*

**Chris Russo**

*Technology Director*

As reported last year, state statute requires all districts to pilot a new evaluation system this year in preparation for implementation next year. Our district is a founding member of a cohort of sixteen districts, who come together regularly to refine our systems. Professional practice is based on a set of six rubrics authored by Kim Marshall from Massachusetts. Teacher and principal pilots are in full swing this year. We find the new system causes much more classroom observation time for all teachers followed by face-to-face feedback sessions. There is also a Student Learning and Growth measure that is proving to be quite challenging to implement, but we are seeing progress in the pilot. As noted in last year's annual report letter, we will be dealing with appropriate reconfiguring of elementary administrative structures to ensure the new evaluation system is durable and survivable.

As noted in last year's letter, MSAD #60 has eight schools: Noble High and Middle Schools, Mary Hurd Academy, North Berwick Elementary, Vivian E. Hussey, Eric L. Knowlton, Hanson and Lebanon Elementary Schools. The district Central Office is located on the second and third floors of North Berwick Town Hall. The Transportation Department is located adjacent to Noble High School. Our main structures vary in age with Noble High being most recent (2001) and Mary Hurd Academy being the oldest (1949).

We have a multi-year Capital Improvement Plan (CIP) aimed at ensuring our facilities are conducive, safe, and appropriate places in which learning may occur. There are a few areas of major focus in our CIP, for example: replacement of univents at Knowlton Elementary (summer 2016), and Hanson Elementary in Lebanon (2017), and Hussey Elementary in Berwick (2018). We are also in the process of a major wing rehab at Noble Middle School that may potentially house amazing STEM opportunities, world languages, and a Professional Development Center. Please be sure to stop by and check out our planned improvements at NMS next fall.

Our district continues to provide quality Special Education Services to over 500 students with identified disabilities. Mary Hurd Academy provides strong programming for students and promotes outstanding community service for students through the backpack program (food insecurity support for district students) and the thrift shop (free community shop for second hand clothing). Further, Hurd Academy has allowed our district to substantially reduce our out-of-district costs. NHS also continues to develop alternative, regular and special education programs to more fully support the needs of our students. At Noble High we offer: Multiple Pathways, Team 5, Hawks 8, Exceptional Studies, and Exceptional Studies II.

In closing, on behalf of the students and staff of our district, I once again wish to thank the Noble communities for their financial and service-oriented support to our schools. Berwick, Lebanon, and North Berwick residents showed their support at the polls for the quality education we offer our students.

Best regards,

Steve Connolly

21 Main Street, North Berwick, ME 03906  
T: 676-2234 F: 676-3229 [www.msad60.org](http://www.msad60.org)

**MSAD 60 Salary and Benefits**  
**July 1, 2014 - June 30, 2015**  
**Town of Berwick Report**

Name	Salary	Benefits	Total Salary and Benefits
Abbott, Barry E.	\$ 9,110.30	\$ 1,529.72	\$ 10,640.02
Abbott, Meagan R.	\$ 22,064.79	\$ 9,834.19	\$ 31,898.98
Abbott, Megan J.	\$ 50,240.64	\$ 20,830.63	\$ 71,071.27
Abbott, Patrice	\$ 42,239.39	\$ 2,400.52	\$ 44,639.91
Adams, Karen	\$ 35,037.30	\$ 1,676.26	\$ 36,713.56
Adams, Michael A	\$ 45,108.09	\$ 13,131.13	\$ 58,239.22
Adhaya, Amy R.	\$ 21,633.14	\$ 9,025.89	\$ 30,659.03
Albert, Wendy L.	\$ 3,687.50	\$ 312.01	\$ 3,999.51
Alexander, Sandra	\$ 73,652.80	\$ 11,439.65	\$ 85,092.45
Allen, Georgianna	\$ 4,550.00	\$ 387.57	\$ 4,937.57
Almblad, Christine	\$ 60,207.14	\$ 10,931.95	\$ 71,139.09
Alwin, Jacqueline I	\$ 220.00	\$ 18.61	\$ 238.61
Anderson, Clancy I	\$ 4,200.00	\$ 206.28	\$ 4,406.28
Anderson, Kate L.	\$ 47,277.27	\$ 10,194.41	\$ 57,471.68
Anderson, Kolina I	\$ 18,210.03	\$ 2,165.82	\$ 20,375.85
Anderson, Lillian F	\$ 4,617.00	\$ 550.80	\$ 5,167.80
Andrews, Hubert V	\$ 23,696.25	\$ 11,570.20	\$ 35,266.45
Appleby, Jon R.	\$ 36,568.20	\$ 10,751.17	\$ 47,319.37
Archambault, Mich	\$ 82,943.00	\$ 12,063.42	\$ 95,006.42
Austin, Marsha S.	\$ 19,624.66	\$ 3,430.76	\$ 23,055.42
Austin, Susan S.	\$ 108,433.37	\$ 30,607.24	\$ 139,040.61
Bachelder, Marilyn	\$ 6,000.00	\$ 507.60	\$ 6,507.60
Bachelder, Rhonda	\$ 28,524.44	\$ 9,336.71	\$ 37,861.15
Bacon, Michael W.	\$ 25,345.60	\$ 10,730.32	\$ 36,075.92
Baker Roux, Carol	\$ 650.00	\$ 55.00	\$ 705.00
Baker, John W.	\$ 61,799.44	\$ 20,434.08	\$ 82,233.52
Baker, Maryanna F	\$ 29,537.82	\$ 8,118.25	\$ 37,656.07
Baker, Susannah L	\$ 26,983.60	\$ 11,305.74	\$ 38,289.34
Balistreri, Elisha B	\$ 11,183.66	\$ 9,626.96	\$ 20,810.62
Barker, Elizabeth I	\$ 2,172.50	\$ 183.85	\$ 2,356.35
Barrett, Kayleigh A	\$ 18,935.20	\$ 8,911.05	\$ 27,846.25
Barteaux, Steven A	\$ 47,787.44	\$ 10,217.43	\$ 58,004.87
Bass, Jennifer L.	\$ 21,749.24	\$ 9,711.05	\$ 31,460.29
Bate, Kimberly S.	\$ 6,170.14	\$ 3,375.76	\$ 9,545.90
Bates, Mary K.	\$ 49,824.69	\$ 20,811.90	\$ 70,636.59
Beal, Rebecca W.	\$ 6,000.00	\$ 507.60	\$ 6,507.60
Bean, Mary H.	\$ 31,857.90	\$ 1,495.36	\$ 33,353.26
Bean, Stephenie E.	\$ 55,463.08	\$ 11,035.70	\$ 66,498.78
Beane, Leah W.	\$ 35,885.36	\$ 13,981.96	\$ 49,867.32
Beauvais, Audra E.	\$ 93,912.00	\$ 26,679.49	\$ 120,591.49
Beckwith, Sharon	\$ 48,499.72	\$ 16,668.65	\$ 65,168.37
Bedell Cheever, Li	\$ 552.50	\$ 27.13	\$ 579.63
Beeler, Paula J.	\$ 54,696.52	\$ 15,228.11	\$ 69,924.63
Belanger, Tamara	\$ 6,237.00	\$ 527.64	\$ 6,764.64
Belanger, Tina C.	\$ 28,518.79	\$ 1,449.12	\$ 29,967.91
Bell, Gregory E.	\$ 2,052.00	\$ 173.59	\$ 2,225.59
Bell, Kaylyn E.	\$ 12,157.50	\$ 1,028.59	\$ 13,186.09
Belleau, Debra L.	\$ 5,702.10	\$ 680.28	\$ 6,382.38
Belmont, Janis M.	\$ 88.40	\$ 7.47	\$ 95.87
Bennett, Kristen K.	\$ 2,462.00	\$ 293.73	\$ 2,755.73
Bennett, Nathaniel	\$ 3,315.00	\$ 280.51	\$ 3,595.51

Berard, Marissa J.	\$ 43,081.32	\$ 20,517.16	\$ 63,598.48
Bergeron, Katelyn	\$ 53,271.52	\$ 10,475.81	\$ 63,747.33
Billing, Leigh-Aye	\$ 51,273.08	\$ 2,378.27	\$ 53,651.35
Binette, Wendy E.	\$ 7,655.00	\$ 647.72	\$ 8,302.72
Bird, Wendy	\$ 12,400.70	\$ 1,479.38	\$ 13,880.08
Birkett, Kimberly C	\$ 15,192.50	\$ 1,274.77	\$ 16,467.27
Bisson, Mariah A.	\$ 292.50	\$ 24.75	\$ 317.25
Bistoury, Cindy M.	\$ 25,920.46	\$ 6,225.66	\$ 32,146.12
Black, Glenn E.	\$ 585.00	\$ 13.23	\$ 598.23
Blackadar, Daniel	\$ 19,724.50	\$ 1,207.77	\$ 20,932.27
Blasioli, Kathryn M	\$ 8,142.50	\$ 688.89	\$ 8,831.39
Blood, Susan M.	\$ 24,604.05	\$ 11,768.58	\$ 36,372.63
Boardman, Judy J.	\$ 210.00	\$ 17.77	\$ 227.77
Bolduc, Harriet	\$ 40,175.20	\$ 23,463.33	\$ 63,638.53
Bolger, Kara M.	\$ 5,313.38	\$ 1,572.72	\$ 6,886.10
Bond, Laurie D.	\$ 49,721.60	\$ 10,304.46	\$ 60,026.06
Bonnell, Elaine M.	\$ 28.00	\$ 2.37	\$ 30.37
Boston, Elizabeth J	\$ 1,252.50	\$ 105.99	\$ 1,358.49
Boston, Patricia M	\$ 29,853.66	\$ 9,276.47	\$ 39,130.13
Bouchard, Mishell	\$ 2,392.50	\$ 229.10	\$ 2,621.60
Boucher, Nichole M	\$ 10,814.33	\$ 759.79	\$ 11,574.12
Bourbon, Abigail I	\$ 650.00	\$ 55.00	\$ 705.00
Bourbon, Maryelle	\$ 49,100.08	\$ 26,411.55	\$ 75,511.63
Bourbon, William I	\$ 4,756.08	\$ 40.00	\$ 4,796.08
Bourgeois, Marc S.	\$ 3,218.75	\$ 384.07	\$ 3,602.82
Bowden, Dawn M.	\$ 51,817.50	\$ 20,384.99	\$ 72,202.49
Bowden, Emma K.	\$ 2,257.50	\$ 162.80	\$ 2,420.30
Boyd, Amauri H. S	\$ 28,672.36	\$ 9,374.10	\$ 38,046.46
Bradburn, Stacy J.	\$ 60,107.14	\$ 2,296.94	\$ 62,404.08
Bradley, Rebecca F	\$ 413.00	\$ 34.97	\$ 447.97
Braese, Mary E.	\$ 22,271.69	\$ 9,693.54	\$ 31,965.23
Bragdon, Charles M	\$ 54,543.96	\$ 19,359.87	\$ 73,903.83
Brazier, Kellie A.	\$ 18,806.12	\$ 10,188.39	\$ 28,994.51
Breakfield, Joe R.	\$ 3,771.00	\$ 449.87	\$ 4,220.87
Brennan, John P.	\$ 52,171.52	\$ 17,685.83	\$ 69,857.35
Breton, Nicole L.	\$ 2,770.00	\$ 232.12	\$ 3,002.12
Brewington, Jessie	\$ 20,421.43	\$ 9,305.65	\$ 29,727.08
Brewster, April L.	\$ 52,837.96	\$ 10,617.91	\$ 63,455.87
Brezak, Pamela L.	\$ 60,457.14	\$ 18,069.90	\$ 78,527.04
Brocks, Courtney C	\$ 46,018.40	\$ 17,488.11	\$ 63,506.51
Bronder, Peter J.	\$ 2,052.00	\$ 244.80	\$ 2,296.80
Brooks, Phyllis	\$ 48,049.72	\$ 17,504.69	\$ 65,554.41
Brown Jr, Rodney C	\$ 41,653.48	\$ 10,330.84	\$ 51,984.32
Brown, Fern L.	\$ 64,925.00	\$ 3,764.53	\$ 68,689.53
Brown, Holly V.	\$ 37,256.42	\$ 8,878.58	\$ 46,135.00
Brown, Lauren H.	\$ 43,803.80	\$ 2,433.34	\$ 46,237.14
Brunelle, Kaitlin A	\$ 21,036.28	\$ 9,494.84	\$ 30,531.12
Bryant, David L.	\$ 3,771.00	\$ 449.87	\$ 4,220.87
Bryant, Nicole L.	\$ 18,564.45	\$ 1,570.58	\$ 20,135.03
Buck, Sheila J.	\$ 12,729.46	\$ 11,380.18	\$ 24,109.64
Bunker, Bryan F.	\$ 195.00	\$ 9.59	\$ 204.59
Burcalow, Sarah N	\$ 47,971.60	\$ 20,737.70	\$ 68,709.30
Burke, Christine C	\$ 16,553.33	\$ 1,957.20	\$ 18,510.53
Burnham, Pamela I	\$ 53,077.96	\$ 16,865.87	\$ 69,943.83
Burns, Louise A.	\$ 29,125.00	\$ 1,419.71	\$ 30,544.71
Burns, Tamber L.	\$ 2,957.50	\$ 145.23	\$ 3,102.73
Burrowbridge, Linc	\$ 22,803.76	\$ 4,169.96	\$ 26,973.72

Butler, Deborah E.	\$ 62,857.16	\$ 10,158.33	\$ 73,015.49
Butler, Sharon A.	\$ 38,537.70	\$ 12,095.92	\$ 50,633.62
Buyak, Jamie L.	\$ 130.00	\$ 6.38	\$ 136.38
Camacho, Mildred	\$ 24,599.87	\$ 4,019.22	\$ 28,619.09
Camire, Brian M.	\$ 52,945.64	\$ 21,036.39	\$ 73,982.03
Campbell, Kathleen	\$ 60,057.17	\$ 10,925.25	\$ 70,982.42
Cann, Christine G.	\$ 27,806.52	\$ 11,340.35	\$ 39,146.87
Carignan, John T.	\$ 58,232.88	\$ 14,644.37	\$ 72,877.25
Carle, Anita	\$ 32,388.58	\$ 932.00	\$ 33,320.58
Carlin, Carol L.	\$ 47,665.96	\$ 2,215.59	\$ 49,881.55
Carroll, Brian A.	\$ 25,294.10	\$ 11,026.00	\$ 36,320.10
Carroll, Rosemary	\$ 325.00	\$ 27.50	\$ 352.50
Carter, Janet L.	\$ 46,577.27	\$ 10,052.12	\$ 56,629.39
Cassidy, Heather A	\$ 51,132.68	\$ 10,368.19	\$ 61,500.87
Cates, Kristen J.	\$ 46,453.80	\$ 16,212.68	\$ 62,666.48
Cattabriga, Tanya I	\$ 49,734.32	\$ 19,814.38	\$ 69,548.70
Cesario, Sarah J.	\$ 51,307.52	\$ 20,962.46	\$ 72,269.98
Chadbourne, Debra	\$ 49,365.99	\$ 10,288.55	\$ 59,654.54
Chadbourne, Josie	\$ 46,008.40	\$ 15,386.37	\$ 61,394.77
Chadbourne, Patti	\$ 6,003.19	\$ 507.60	\$ 6,510.79
Chadbourne, Sarah	\$ 11,970.00	\$ 1,012.68	\$ 12,982.68
Chalifour, Glenn O	\$ 25,842.10	\$ 3,280.87	\$ 29,122.97
Chamberlin, Elaine	\$ 62,857.16	\$ 17,323.53	\$ 80,180.69
Chaplin, Daniel J.	\$ 54,736.28	\$ 21,049.84	\$ 75,786.12
Chapman, Karina M	\$ 47,524.72	\$ 14,723.73	\$ 62,248.45
Chase, Kristen M.	\$ 715.00	\$ 60.49	\$ 775.49
Chellis, Eric F.	\$ 63,073.75	\$ 13,256.14	\$ 76,329.89
Chessie, Stephen J.	\$ 23,350.15	\$ 10,821.18	\$ 34,171.33
Chick, Shane P.	\$ 2,600.00	\$ 127.63	\$ 2,727.63
Chickering, Elizabeth	\$ 42.00	\$ 3.55	\$ 45.55
Chilicki, Mark E.	\$ 4,617.00	\$ 550.80	\$ 5,167.80
Chipman, Allison M	\$ 38,185.36	\$ 9,781.53	\$ 47,966.89
Christiansen, Sara	\$ 13,407.00	\$ 1,134.29	\$ 14,541.29
Clark, Kathleen A.	\$ 38,434.92	\$ 12,361.66	\$ 50,796.58
Clark, Lori L.	\$ 18,988.30	\$ 9,566.13	\$ 28,554.43
Clement, Sandra L.	\$ 24,514.76	\$ 10,673.56	\$ 35,188.32
Clock, Dale A.	\$ 29,159.89	\$ 11,524.68	\$ 40,684.57
Coffey, Robin L.	\$ 585.00	\$ 49.51	\$ 634.51
Combs, Bethany A	\$ 40,204.52	\$ 9,886.46	\$ 50,090.98
Connell, Christie A	\$ 3,152.50	\$ 266.78	\$ 3,419.28
Connolly, Steven B	\$ 124,256.00	\$ 31,170.91	\$ 155,426.91
Constantine, Anne	\$ 57,935.32	\$ 10,685.95	\$ 68,621.27
Cooley, Rebecca S.	\$ 3,811.59	\$ 454.75	\$ 4,266.34
Corain, Lisa	\$ 60,107.14	\$ 10,905.92	\$ 71,013.06
Corriveau, Michael	\$ 3,500.00	\$ 200.56	\$ 3,700.56
Costello, Laura J.	\$ 35,187.13	\$ 6,098.81	\$ 41,285.94
Coulston, Jaymie M	\$ 45,352.01	\$ 10,453.04	\$ 55,805.05
Cournoyer, Eric M	\$ 3,771.00	\$ 449.87	\$ 4,220.87
Couture, John R.	\$ 60,511.77	\$ 10,854.46	\$ 71,366.23
Couture, Martha	\$ 59,649.12	\$ 17,530.08	\$ 77,179.20
Couture, Shannon L	\$ 19,716.65	\$ 1,060.55	\$ 20,777.20
Cowan, Stanley H.	\$ 230.00	\$ 19.46	\$ 249.46
Cravens, Alyson N	\$ 520.00	\$ 44.01	\$ 564.01
Cravens, Brenda	\$ 43,145.00	\$ 12,755.61	\$ 55,900.61
Crawford, James D	\$ 31,105.95	\$ 5,765.89	\$ 36,871.84
Creighton, Amy G.	\$ 38,709.41	\$ 2,153.51	\$ 40,862.92
Crovetti, Michelle	\$ 27,265.43	\$ 3,200.75	\$ 30,466.18
Currie, Lisa	\$ 1,073.42	\$ 90.83	\$ 1,164.25

Curtis, Peggy L.	\$	21,671.68	\$	2,542.37	\$	<b>24,214.05</b>
Cutler, Megan L.	\$	39,434.52	\$	18,002.77	\$	<b>57,437.29</b>
Cyr, Karissa M.	\$	29,512.82	\$	8,235.04	\$	<b>37,747.86</b>
Dabrieo, Kimberly	\$	39,042.00	\$	11,045.07	\$	<b>50,087.07</b>
Daudelin, Wendi E	\$	194.45	\$	16.45	\$	<b>210.90</b>
Davis Jr, Arnold G	\$	61,907.16	\$	10,865.14	\$	<b>72,772.30</b>
Davis, Lynne R.	\$	24,643.78	\$	9,977.31	\$	<b>34,621.09</b>
Davis, Shannon M.	\$	6,156.00	\$	734.42	\$	<b>6,890.42</b>
Dawes, Nikki J.	\$	36,896.00	\$	11,922.00	\$	<b>48,818.00</b>
Day, Nancy M.	\$	44,427.28	\$	14,347.47	\$	<b>58,774.75</b>
Delehanty, Jay C.	\$	40,530.68	\$	25,027.51	\$	<b>65,558.19</b>
Delehanty, Mary	\$	37,985.36	\$	2,198.49	\$	<b>40,183.85</b>
Delisle, Ronnie J.	\$	39,335.70	\$	15,174.80	\$	<b>54,510.50</b>
Delude-Ashburn, K	\$	21,798.20	\$	9,196.66	\$	<b>30,994.86</b>
Demers, Laurence .	\$	41,670.56	\$	24,292.78	\$	<b>65,963.34</b>
Dempsey, Kelly K.	\$	19,480.62	\$	9,470.80	\$	<b>28,951.42</b>
Denis, Kathleen R.	\$	24,771.60	\$	3,060.14	\$	<b>27,831.74</b>
Descoteaux, Lisa M	\$	588.00	\$	49.75	\$	<b>637.75</b>
Descoteaux, Scott l	\$	80,393.98	\$	26,169.90	\$	<b>106,563.88</b>
Despres, Maribel S	\$	48,699.92	\$	2,572.55	\$	<b>51,272.47</b>
Desrochers, Linda .	\$	32,770.33	\$	13,224.01	\$	<b>45,994.34</b>
Devito, Susan M.	\$	6,753.32	\$	187.90	\$	<b>6,941.22</b>
Devoll, Kip	\$	5,985.00	\$	714.02	\$	<b>6,699.02</b>
Devoll, Tod D.	\$	47,397.44	\$	13,895.09	\$	<b>61,292.53</b>
Diaz, Sandra J.	\$	20,396.34	\$	1,693.79	\$	<b>22,090.13</b>
Dickerson, Chad J.	\$	39,434.52	\$	19,323.24	\$	<b>58,757.76</b>
Dickson, Erin E.	\$	10,933.20	\$	2,383.16	\$	<b>13,316.36</b>
DoByns, Joshua L.	\$	787.50	\$	66.63	\$	<b>854.13</b>
Doiron, Carol	\$	24,927.46	\$	9,939.32	\$	<b>34,866.78</b>
Dolben, Cynthia M	\$	9,992.92	\$	531.18	\$	<b>10,524.10</b>
Donnell, Rebecca C	\$	23,209.18	\$	2,724.04	\$	<b>25,933.22</b>
Dow, Kaitlyn A.	\$	195.00	\$	16.50	\$	<b>211.50</b>
Downs, Jacob S.	\$	2,892.50	\$	244.75	\$	<b>3,137.25</b>
Downs, Julie D.	\$	21,912.65	\$	2,577.02	\$	<b>24,489.67</b>
Downs, Kaitlin M.	\$	2,307.50	\$	195.25	\$	<b>2,502.75</b>
Downs, Samantha .	\$	10,901.25	\$	922.25	\$	<b>11,823.50</b>
Doyle, Brian H.	\$	4,148.52	\$	222.30	\$	<b>4,370.82</b>
Doyle, Margaret	\$	25,725.50	\$	646.59	\$	<b>26,372.09</b>
Dube, Tim R.	\$	61,500.00	\$	14,933.93	\$	<b>76,433.93</b>
Dubois, Caroline J.	\$	11,190.00	\$	948.20	\$	<b>12,138.20</b>
Dufort III, Roland /	\$	76,147.30	\$	7,059.28	\$	<b>83,206.58</b>
Dufort Jr, Roland /	\$	23,816.98	\$	8,493.27	\$	<b>32,310.25</b>
Dufort, Meredith	\$	25,433.19	\$	10,101.42	\$	<b>35,534.61</b>
Dugan, Vito A.	\$	58,042.32	\$	17,195.19	\$	<b>75,237.51</b>
Dumais, Monica	\$	28,992.76	\$	11,557.18	\$	<b>40,549.94</b>
Dumont, Brigitte F	\$	22,237.03	\$	7,411.89	\$	<b>29,648.92</b>
Dumont, Deborah l	\$	114.18	\$	9.67	\$	<b>123.85</b>
Dumont, Rebecca l	\$	1,235.00	\$	60.67	\$	<b>1,295.67</b>
Duncan, Douglas A	\$	9,397.03	\$	1,213.14	\$	<b>10,610.17</b>
Duntley, Ann L.	\$	60,657.16	\$	10,970.53	\$	<b>71,627.69</b>
Dustin, Gloria E.	\$	19,988.03	\$	2,355.22	\$	<b>22,343.25</b>
Dyer, Brittany J.	\$	5,741.86	\$	1,593.88	\$	<b>7,335.74</b>
Dyer, Julie A.	\$	56,537.95	\$	10,685.72	\$	<b>67,223.67</b>
Dyer, Molly W.	\$	2,669.75	\$	140.31	\$	<b>2,810.06</b>
Early-Hersey, Heid	\$	80,750.00	\$	9,410.00	\$	<b>90,160.00</b>
Easley, Sharon	\$	59,607.15	\$	10,904.87	\$	<b>70,512.02</b>
Eastman, Kaitlyn I	\$	22,488.38	\$	1,094.45	\$	<b>23,582.83</b>
Eldredge, Taryn H.	\$	1,332.50	\$	112.76	\$	<b>1,445.26</b>

Eldridge, Janice L.	\$ 63,350.09	\$ 8,893.53	\$ 72,243.62
Ellard, Nicholas B.	\$ 40,081.32	\$ 20,381.85	\$ 60,463.17
Ellison, Eve M.	\$ 60,657.16	\$ 21,300.28	\$ 81,957.44
Elwell, Andrew J.	\$ 40,485.36	\$ 17,496.83	\$ 57,982.19
Engel, Kimberly A.	\$ 22,932.11	\$ 10,798.99	\$ 33,731.10
England, Jennifer C.	\$ 62,323.96	\$ 3,641.19	\$ 65,965.15
Everett, Mark D.	\$ 15,360.95	\$ 9,289.54	\$ 24,650.49
Everidge, Erika L.	\$ 715.00	\$ 60.50	\$ 775.50
Fader, Janet B.	\$ 61,277.52	\$ 21,386.05	\$ 82,663.57
Farley, Courtney J.	\$ 54,720.64	\$ 7,883.10	\$ 62,603.74
Farwell, Kellie L.	\$ 24,182.60	\$ 9,847.54	\$ 34,030.14
Fecteau, Meredith L.	\$ 120.51	\$ 14.38	\$ 134.89
Fenderson, Jennifer	\$ 24,870.59	\$ 9,051.84	\$ 33,922.43
Ferraro, Kacie N.	\$ 42,753.27	\$ 6,260.55	\$ 49,013.82
Fiel, Shilo A.	\$ 6,161.54	\$ 2,375.79	\$ 8,537.33
Findlay, Joseph S.	\$ 106,384.30	\$ 2,597.79	\$ 108,982.09
Fink, Kathy	\$ 1,436.00	\$ 121.49	\$ 1,557.49
Fink, Maryann R.	\$ 43,828.80	\$ 14,799.90	\$ 58,628.70
Fitzgerald, Mary	\$ 68,842.32	\$ 11,067.20	\$ 79,909.52
Flanders, Candace	\$ 28,861.69	\$ 9,334.09	\$ 38,195.78
Flemings, Todd J.	\$ 45,703.80	\$ 24,890.16	\$ 70,593.96
Flynn, Mara K.	\$ 3,394.00	\$ 287.16	\$ 3,681.16
Fogg, Milton A.	\$ 2,462.00	\$ 293.70	\$ 2,755.70
Foley, Matthew J.	\$ 33,643.14	\$ 8,290.78	\$ 41,933.92
Ford, Eric C.	\$ 1,812.00	\$ 153.31	\$ 1,965.31
Fornauf, Richard P.	\$ 54,236.28	\$ 19,969.77	\$ 74,206.05
Fortin, Christine P.	\$ 869.00	\$ 73.51	\$ 942.51
Fortin, Cori A.	\$ 54.00	\$ 4.57	\$ 58.57
Foster, Matthew C.	\$ 46,622.40	\$ 10,398.62	\$ 57,021.02
Foster, Teresa I.	\$ 33,260.27	\$ 11,985.68	\$ 45,245.95
Foster-Neal, Laura	\$ 27,513.67	\$ 1,288.99	\$ 28,802.66
Fournier, Karen	\$ 11,484.18	\$ 1,369.97	\$ 12,854.15
Fox, Meghan E.	\$ 54,040.05	\$ 21,085.69	\$ 75,125.74
Fradsham, James F.	\$ 34,241.10	\$ 9,606.71	\$ 43,847.81
Freese, Nancy P.	\$ 19,624.66	\$ 1,935.47	\$ 21,560.13
French, Karen R.	\$ 682.50	\$ 33.50	\$ 716.00
Fried, Claude W.	\$ 1,250.00	\$ 61.46	\$ 1,311.46
Froburg, Andrea L.	\$ 43,828.72	\$ 3,712.95	\$ 47,541.67
Frye,Carolyn R.	\$ 34,448.81	\$ 17,060.74	\$ 51,509.55
Fulford, William F.	\$ 60,057.14	\$ 15,923.66	\$ 75,980.80
Fuller, Amy L.	\$ 5,725.00	\$ 281.14	\$ 6,006.14
Fuller, Kimberly A.	\$ 8,775.00	\$ 430.92	\$ 9,205.92
Gaddis, Emily S.	\$ 25,046.42	\$ 11,963.96	\$ 37,010.38
Gadomski, Jacquelin	\$ 26,933.20	\$ 9,268.73	\$ 36,201.93
Gagne, Brenda	\$ 72,758.00	\$ 21,846.35	\$ 94,604.35
Gagne, Ronald J.	\$ 29,521.06	\$ 10,018.38	\$ 39,539.44
Gagnon, Julie A.	\$ 50,249.68	\$ 21,183.47	\$ 71,433.15
Gagnon, Michael R.	\$ 56,726.96	\$ 21,123.11	\$ 77,850.07
Gagnon, Paula M.	\$ 23,098.86	\$ 2,711.82	\$ 25,810.68
Galeucia, Elyse N.	\$ 34,914.57	\$ 20,223.07	\$ 55,137.64
Game, Jane E.	\$ 60,657.16	\$ 10,952.15	\$ 71,609.31
Gardell, Deborah S.	\$ 40,365.69	\$ 12,081.40	\$ 52,447.09
Gardner, Charlotte	\$ 38,289.75	\$ 12,764.85	\$ 51,054.60
Gardoqui, Kate E.	\$ 9,137.54	\$ 3,613.17	\$ 12,750.71
Gaudet, Earl J.	\$ 9,727.54	\$ 456.46	\$ 10,184.00
Gerhart, Pauline	\$ 22,111.87	\$ 2,851.10	\$ 24,962.97
Gerrish Jr, Herbert	\$ 38,367.09	\$ 13,916.72	\$ 52,283.81
Gerrish, Karen A.	\$ 13,134.70	\$ 4,330.76	\$ 17,465.46

Gilbert, Katrina D.	\$ 42,981.32	\$ 10,011.60	\$ 52,992.92
Gile, Laurie A.	\$ 13,288.41	\$ 1,701.88	\$ 14,990.29
Gilley, Patti A.	\$ 60,307.14	\$ 25,199.99	\$ 85,507.13
Gilpin, Debra L.	\$ 26,096.22	\$ 11,038.48	\$ 37,134.70
Glanville, Laurie J.	\$ 8,485.03	\$ 1,012.29	\$ 9,497.32
Gobbi, Tracy B.	\$ 51,723.08	\$ 2,398.58	\$ 54,121.66
Good, Rebecca C.	\$ 60,007.14	\$ 9,919.74	\$ 69,926.88
Goode, Jessica L.	\$ 21,593.27	\$ 9,102.39	\$ 30,695.66
Goodrich, Lisa J.	\$ 1,977.50	\$ 231.38	\$ 2,208.88
Goodwin, Marion	\$ 100.92	\$ 12.06	\$ 112.98
Goody, Elizabeth	\$ 5,345.50	\$ 452.26	\$ 5,797.76
Gosselin, Jenica B.	\$ 19,498.08	\$ 8,936.74	\$ 28,434.82
Gosselin, Marjorie	\$ 27,644.07	\$ 9,432.19	\$ 37,076.26
Gould, Joshua E.	\$ 60,925.64	\$ 4,126.22	\$ 65,051.86
Goulet, D'Arcy R.	\$ 63,547.40	\$ 21,448.84	\$ 84,996.24
Grabowski, Susan I	\$ 30,441.08	\$ 1,742.17	\$ 32,183.25
Grace, Samantha J.	\$ 32,663.14	\$ 16,700.36	\$ 49,363.50
Grant, Susan L.	\$ 585.00	\$ 49.52	\$ 634.52
Gray, Kevin M.	\$ 3,591.00	\$ 300.92	\$ 3,891.92
Gray, Sandra A.	\$ 25,121.50	\$ 9,189.05	\$ 34,310.55
Green, Rebecca M.	\$ 44,673.64	\$ 12,907.47	\$ 57,581.11
Greenlaw, Jennifer	\$ 18,970.51	\$ 1,596.49	\$ 20,567.00
Greve, Michelle A.	\$ 41,231.98	\$ 17,354.30	\$ 58,586.28
Griffin, Heather N.	\$ 65.00	\$ 5.50	\$ 70.50
Griffin, Jennifer A.	\$ 1,397.50	\$ 118.24	\$ 1,515.74
Guerin, Larisa L.	\$ 24,290.33	\$ 12,504.48	\$ 36,794.81
Guertin, Matthew T	\$ 18,567.02	\$ 1,543.95	\$ 20,110.97
Guilbault, Richard	\$ 14,628.27	\$ 7,847.07	\$ 22,475.34
Guimond, Tina M.	\$ 1,072.50	\$ 90.75	\$ 1,163.25
Guptill, June E.	\$ 6,000.00	\$ 507.60	\$ 6,507.60
Guptill, Wendy T.	\$ 22,980.11	\$ 8,930.23	\$ 31,910.34
Guy, Benjamin N.	\$ 3,046.00	\$ 1,134.67	\$ 4,180.67
Guy, Dorothy C.	\$ 7,200.47	\$ 859.13	\$ 8,059.60
Guy, Whitney R.	\$ 131.25	\$ 15.66	\$ 146.91
Guzman-Rothwell,	\$ 36,494.50	\$ 1,741.94	\$ 38,236.44
Haberzettl, Anita M	\$ 30,586.46	\$ 1,427.49	\$ 32,013.95
Halbmaier, Jaime M	\$ 43,878.80	\$ 17,316.55	\$ 61,195.35
Hale, Adam D.	\$ 4,617.00	\$ 550.80	\$ 5,167.80
Hall, Aimee R.	\$ 43,303.80	\$ 10,690.08	\$ 53,993.88
Hall, Jonathan D.	\$ 43,303.80	\$ 17,077.20	\$ 60,381.00
Hall, Robert M.	\$ 23,799.69	\$ 13,907.58	\$ 37,707.27
Halliday, Clay A.	\$ 57,812.34	\$ 10,776.54	\$ 68,588.88
Halstead, Tamara I	\$ 1,670.00	\$ 141.28	\$ 1,811.28
Hamel, Eva W.	\$ 40,622.80	\$ 25,728.42	\$ 66,351.22
Hamel, Jennifer D.	\$ 51,270.64	\$ 15,498.32	\$ 66,768.96
Hamilton, Donald I	\$ 6,760.00	\$ 572.04	\$ 7,332.04
Hamlyn, Yvonne M	\$ 1,000.00	\$ 84.63	\$ 1,084.63
Hammond, Mary E	\$ 62,697.16	\$ 21,411.85	\$ 84,109.01
Hanzl, Emma B.	\$ 1,332.50	\$ 70.51	\$ 1,403.01
Harding, Tina L.	\$ 61,532.20	\$ 9,230.77	\$ 70,762.97
Hardingham, Kristi	\$ 63,318.68	\$ 21,338.27	\$ 84,656.95
Harmon, Anne L.	\$ 24,856.18	\$ 9,159.99	\$ 34,016.17
Harriman Stairs, R	\$ 43,778.80	\$ 2,022.45	\$ 45,801.25
Harriman, Lynnette	\$ 76,181.42	\$ 26,030.38	\$ 102,211.80
Harris, Stephanie A	\$ 62,857.16	\$ 2,381.12	\$ 65,238.28
Hartigan, Susan C.	\$ 24,889.30	\$ 2,185.52	\$ 27,074.82
Hassain, Janet E.	\$ 25,971.42	\$ 11,096.74	\$ 37,068.16
Hastings, Heather I	\$ 31,333.98	\$ 8,190.11	\$ 39,524.09

Hasty, Betsey A.	\$	22,815.00	\$	1,087.52	\$	<b>23,902.52</b>
Hasty, Deborah L.	\$	46,555.51	\$	17,644.48	\$	<b>64,199.99</b>
Hawks, Angelica D	\$	4,806.12	\$	600.45	\$	<b>5,406.57</b>
Hayes, Derek W.	\$	24,386.83	\$	16,278.14	\$	<b>40,664.97</b>
Hayes, Rebecca J.	\$	24,186.80	\$	6,562.02	\$	<b>30,748.82</b>
Heath, Amanda L.	\$	7,187.50	\$	857.48	\$	<b>8,044.98</b>
Heath, Michael E.	\$	40,605.10	\$	12,927.30	\$	<b>53,532.40</b>
Hennelly, Cindy L.	\$	26,151.83	\$	13,908.08	\$	<b>40,059.91</b>
Hennelly, Shelby A	\$	14,229.94	\$	1,845.65	\$	<b>16,075.59</b>
Henry, Jeannette M	\$	24,572.19	\$	1,149.57	\$	<b>25,721.76</b>
Heon, Jessica L.	\$	850.00	\$	71.92	\$	<b>921.92</b>
Hersom, Jeremy S.	\$	51,196.54	\$	2,829.39	\$	<b>54,025.93</b>
Hewitt, Elizabeth M	\$	3,335.06	\$	167.18	\$	<b>3,502.24</b>
Hill, Claire	\$	185.00	\$	22.07	\$	<b>207.07</b>
Hill, Kenneth A.	\$	39,081.43	\$	12,353.82	\$	<b>51,435.25</b>
Hilligoss-Moe, Sar	\$	32,593.14	\$	8,378.42	\$	<b>40,971.56</b>
Hilton, Nicholas V	\$	41,480.40	\$	15,056.75	\$	<b>56,537.15</b>
Hinson, Angelynne	\$	2,250.00	\$	110.52	\$	<b>2,360.52</b>
Hobbs, Kristen A.	\$	46,624.34	\$	21,505.72	\$	<b>68,130.06</b>
Hodgdon, Terese C	\$	40,922.80	\$	3,346.49	\$	<b>44,269.29</b>
Hodgdon, Tyler J.	\$	21,167.03	\$	2,452.55	\$	<b>23,619.58</b>
Hofmeister, Jill A.	\$	51,346.52	\$	15,501.86	\$	<b>66,848.38</b>
Holbrook, Elizabet	\$	22,677.81	\$	9,073.01	\$	<b>31,750.82</b>
Holmstock, Carol /	\$	64,497.00	\$	21,099.45	\$	<b>85,596.45</b>
Horne, Brian T.	\$	24,011.18	\$	9,979.26	\$	<b>33,990.44</b>
Hough, Susan C.	\$	60,707.14	\$	15,346.80	\$	<b>76,053.94</b>
House, Scott E.	\$	1,755.00	\$	86.20	\$	<b>1,841.20</b>
Howard, Jenna L.	\$	41,333.01	\$	10,099.13	\$	<b>51,432.14</b>
Howley, Christine	\$	42,531.34	\$	10,152.94	\$	<b>52,684.28</b>
Hubbard, Melissa /	\$	1,040.00	\$	51.10	\$	<b>1,091.10</b>
Hubbard, Valerie /	\$	39,734.64	\$	16,632.94	\$	<b>56,367.58</b>
Hughes, Lorraine I	\$	26,085.96	\$	3,311.37	\$	<b>29,397.33</b>
Hunt, Nancy S.	\$	17,074.21	\$	1,611.98	\$	<b>18,686.19</b>
Hunter, Adina R.	\$	44,917.90	\$	20,721.26	\$	<b>65,639.16</b>
Hurd, Keith L.	\$	850.00	\$	71.92	\$	<b>921.92</b>
Ingalls, Russell B.	\$	28,816.21	\$	1,446.16	\$	<b>30,262.37</b>
Irvine, Nora E.	\$	3,239.00	\$	274.05	\$	<b>3,513.05</b>
Irving, Stacy L.	\$	1,885.00	\$	159.52	\$	<b>2,044.52</b>
Jackson, Kevin P.	\$	39,529.52	\$	9,918.73	\$	<b>49,448.25</b>
Jacobs, Kelsea J. K	\$	27,048.40	\$	1,274.34	\$	<b>28,322.74</b>
Jacques, Michael J	\$	44,255.53	\$	14,847.42	\$	<b>59,102.95</b>
Jagger, Andrew M.	\$	617.50	\$	30.32	\$	<b>647.82</b>
James, Karen H.	\$	25,167.50	\$	10,892.76	\$	<b>36,060.26</b>
Jennings, Karen A.	\$	61,207.16	\$	20,269.98	\$	<b>81,477.14</b>
Jennings, Kari E.	\$	45,789.28	\$	10,425.83	\$	<b>56,215.11</b>
Johnson, Bradley S	\$	37,850.47	\$	12,294.29	\$	<b>50,144.76</b>
Johnson, Cheryl E.	\$	845.00	\$	19.11	\$	<b>864.11</b>
Johnson, Harland M	\$	29,193.94	\$	593.62	\$	<b>29,787.56</b>
Johnson, Kathleen	\$	20,517.08	\$	1,006.38	\$	<b>21,523.46</b>
Johnson, Mandy M	\$	1,197.00	\$	101.27	\$	<b>1,298.27</b>
Johnson, Paul	\$	4,232.52	\$	35.52	\$	<b>4,268.04</b>
Jones, Laura A.	\$	1,197.00	\$	101.27	\$	<b>1,298.27</b>
Jordan, Shiela	\$	23,194.49	\$	7,038.35	\$	<b>30,232.84</b>
Jost, Jesse D.	\$	7,992.98	\$	3,274.76	\$	<b>11,267.74</b>
Kapantais, Stephan	\$	41,483.00	\$	2,328.63	\$	<b>43,811.63</b>
Kaplan, Amanda C	\$	32,083.98	\$	8,233.21	\$	<b>40,317.19</b>
Kaste, Jeffrey C.	\$	7,890.00	\$	580.08	\$	<b>8,470.08</b>
Kaszubinski, Nicol	\$	42,483.34	\$	15,131.13	\$	<b>57,614.47</b>

Katona, Steven Z.	\$	37,455.00	\$	25,472.97	\$	<b>62,927.97</b>
Kearney, Alison L.	\$	90,892.70	\$	12,815.84	\$	<b>103,708.54</b>
Keegan-Flewelling	\$	39,228.80	\$	22,165.13	\$	<b>61,393.93</b>
Keenan, Kristalyn	\$	36,329.14	\$	14,053.01	\$	<b>50,382.15</b>
Keenan, Kyle R.	\$	8,523.24	\$	3,426.99	\$	<b>11,950.23</b>
Keniston, Michelle	\$	44,688.80	\$	20,580.21	\$	<b>65,269.01</b>
Keravich, Ann L.	\$	28,422.95	\$	2,338.97	\$	<b>30,761.92</b>
Kezar, Deborah	\$	28,760.80	\$	10,248.17	\$	<b>39,008.97</b>
Kiley, Michael P.	\$	2,462.00	\$	293.70	\$	<b>2,755.70</b>
Kingston, Patricia	\$	56,920.67	\$	10,629.31	\$	<b>67,549.98</b>
Knight, Laurie M.	\$	12,527.87	\$	1,306.85	\$	<b>13,834.72</b>
Knight, William H.	\$	37,163.94	\$	12,134.58	\$	<b>49,298.52</b>
Knowlton, Diana	\$	58,162.03	\$	17,960.61	\$	<b>76,122.64</b>
Koelker, Sarah J.	\$	32,122.39	\$	9,534.93	\$	<b>41,657.32</b>
Koenigsberg, Samu	\$	26,367.11	\$	1,280.88	\$	<b>27,647.99</b>
Kosek, Shelley J.	\$	30,873.26	\$	1,488.47	\$	<b>32,361.73</b>
Krichbaum, Kaitlin	\$	43,105.36	\$	10,051.49	\$	<b>53,156.85</b>
Kuliga, Cheryl	\$	75,607.14	\$	17,227.44	\$	<b>92,834.58</b>
Kuliga, Kenneth G.	\$	35,926.59	\$	7,461.40	\$	<b>43,387.99</b>
Labonte, Brandi L.	\$	780.00	\$	66.00	\$	<b>846.00</b>
Laflin, Kelly A.	\$	46,522.22	\$	10,087.69	\$	<b>56,609.91</b>
LaFond, Mark W.	\$	40,835.36	\$	14,467.87	\$	<b>55,303.23</b>
LaFrance, Brenda E	\$	61,657.16	\$	21,345.52	\$	<b>83,002.68</b>
LaFrance, Heather I	\$	49,835.60	\$	2,313.43	\$	<b>52,149.03</b>
Lagerberg, Lisa A.	\$	14,066.70	\$	1,671.52	\$	<b>15,738.22</b>
Laine, Elizabeth N.	\$	59,894.00	\$	18,134.18	\$	<b>78,028.18</b>
Lajoie-Carlson, Sh	\$	66,544.10	\$	11,178.12	\$	<b>77,722.22</b>
Lambert, Megan M	\$	43,331.32	\$	20,519.08	\$	<b>63,850.40</b>
Lamothe, Marc S.	\$	56,241.58	\$	10,609.80	\$	<b>66,851.38</b>
Landroche, Nancy	\$	29,797.24	\$	9,382.83	\$	<b>39,180.07</b>
Landry, Dana E.	\$	37,498.60	\$	8,595.59	\$	<b>46,094.19</b>
Lane, Ryan J.	\$	32,658.95	\$	9,523.18	\$	<b>42,182.13</b>
Langdon, Cynthia I	\$	21,357.66	\$	3,353.52	\$	<b>24,711.18</b>
Lange, Zachary A.	\$	1,025.00	\$	50.37	\$	<b>1,075.37</b>
Langelier, Linda I.	\$	24,985.29	\$	9,050.32	\$	<b>34,035.61</b>
Lanoie, Christine M	\$	25,860.75	\$	2,132.25	\$	<b>27,993.00</b>
LaPlante, Elise C.	\$	725.00	\$	35.59	\$	<b>760.59</b>
Larose, Joseph A.	\$	25,242.90	\$	2,958.42	\$	<b>28,201.32</b>
Larrabee, Ellen S.	\$	22,336.00	\$	2,019.22	\$	<b>24,355.22</b>
Larson, Jennifer K.	\$	400.00	\$	19.76	\$	<b>419.76</b>
Lauckner, Lori E.	\$	27,247.74	\$	11,243.49	\$	<b>38,491.23</b>
LaValley, Karen L.	\$	4,562.50	\$	224.02	\$	<b>4,786.52</b>
Lavolette, Heather	\$	41,494.95	\$	13,180.87	\$	<b>54,675.82</b>
Lawrence, Daniel F	\$	50,573.00	\$	3,725.13	\$	<b>54,298.13</b>
Leary, Nancy J.	\$	18,224.98	\$	2,120.32	\$	<b>20,345.30</b>
Leclair, Nancy A.	\$	13,909.79	\$	1,168.84	\$	<b>15,078.63</b>
Leclair, Susan F.	\$	61,907.16	\$	10,840.89	\$	<b>72,748.05</b>
Leclerc, Chelsea M	\$	520.00	\$	44.01	\$	<b>564.01</b>
Ledoux, Amanda J	\$	23,792.05	\$	1,287.09	\$	<b>25,079.14</b>
Ledue, Catherine L	\$	360.00	\$	30.45	\$	<b>390.45</b>
Ledue, Thomas J.	\$	90,943.83	\$	19,304.82	\$	<b>110,248.65</b>
Legere, Angela J.	\$	54,795.64	\$	21,119.75	\$	<b>75,915.39</b>
Legere, Sandra A.	\$	23,042.77	\$	1,905.39	\$	<b>24,948.16</b>
Legere, Tracy L.	\$	20,488.34	\$	10,544.75	\$	<b>31,033.09</b>
Leiper, Elaine M.	\$	11,868.48	\$	1,415.19	\$	<b>13,283.67</b>
Lemay, Sylvie E.	\$	22,479.34	\$	10,745.00	\$	<b>33,224.34</b>
Leon, Lee M.	\$	54,567.34	\$	2,526.76	\$	<b>57,094.10</b>
LePage, Patricia K.	\$	41,144.35	\$	9,943.09	\$	<b>51,087.44</b>

Leshane, Paula J.	\$	65,458.76	\$	11,192.33	\$	<b>76,651.09</b>
Lessard, Amy J.	\$	36,752.36	\$	12,701.67	\$	<b>49,454.03</b>
Libby, Spencer L.	\$	42,047.96	\$	9,997.40	\$	<b>52,045.36</b>
Lightfoot, Katie M.	\$	44,630.42	\$	17,889.93	\$	<b>62,520.35</b>
Lindamood, Ryan	\$	65.00	\$	5.50	\$	<b>70.50</b>
Lindsey, Natalie	\$	60,207.14	\$	10,077.23	\$	<b>70,284.37</b>
Lipton, Crystal B.	\$	25,317.85	\$	3,352.22	\$	<b>28,670.07</b>
Littlefield, Angelia	\$	55,386.28	\$	21,078.98	\$	<b>76,465.26</b>
Litwinetz, Kelley A	\$	46,698.84	\$	20,670.92	\$	<b>67,369.76</b>
Locke, Carol J.	\$	11,765.00	\$	995.37	\$	<b>12,760.37</b>
Locke, Chelsea E.	\$	65.00	\$	3.18	\$	<b>68.18</b>
Lockhart, Shari A.	\$	18,080.92	\$	1,506.19	\$	<b>19,587.11</b>
Logan, Amanda B.	\$	46,929.32	\$	10,313.87	\$	<b>57,243.19</b>
Lord, Juanita	\$	8,321.00	\$	558.92	\$	<b>8,879.92</b>
Louison, Rebecca l	\$	2,656.70	\$	1,452.88	\$	<b>4,109.58</b>
Lounsbury, Timoth	\$	68,308.77	\$	21,645.62	\$	<b>89,954.39</b>
Lovejoy, Elva	\$	77,523.00	\$	10,614.16	\$	<b>88,137.16</b>
Lowell, Matthew R	\$	35,648.98	\$	1,718.41	\$	<b>37,367.39</b>
Lowery, Shanon N.	\$	26,031.26	\$	1,333.45	\$	<b>27,364.71</b>
Luders, Melinda L.	\$	31,459.84	\$	1,477.43	\$	<b>32,937.27</b>
MacDonald, James	\$	59,607.14	\$	21,336.71	\$	<b>80,943.85</b>
MacDonald, Kathe	\$	24,369.71	\$	1,254.96	\$	<b>25,624.67</b>
Macdonald, Virgin	\$	1,175.00	\$	57.80	\$	<b>1,232.80</b>
MacEachern, Gwer	\$	43,901.32	\$	10,280.15	\$	<b>54,181.47</b>
MacKinnon, Emily	\$	54,545.64	\$	21,024.76	\$	<b>75,570.40</b>
MacLeod, Michele	\$	1,040.00	\$	88.00	\$	<b>1,128.00</b>
Macri, Susan S.	\$	73,950.00	\$	20,499.70	\$	<b>94,449.70</b>
Madden, Christoph	\$	34,306.85	\$	1,595.72	\$	<b>35,902.57</b>
Maguire, Connor B	\$	195.00	\$	16.50	\$	<b>211.50</b>
Maguire, Gwyneth	\$	54,070.67	\$	2,504.05	\$	<b>56,574.72</b>
Maguire, Kelsey R.	\$	130.00	\$	11.00	\$	<b>141.00</b>
Maher, Della E.	\$	30,278.48	\$	3,835.84	\$	<b>34,114.32</b>
Maine, Nicole	\$	413.00	\$	20.24	\$	<b>433.24</b>
Mainella, Nicholas	\$	900.00	\$	44.26	\$	<b>944.26</b>
Malcolm, Deborah	\$	1,430.00	\$	121.03	\$	<b>1,551.03</b>
Malette, Amy L.	\$	65,308.76	\$	11,018.55	\$	<b>76,327.31</b>
Maness, Maria E.	\$	1,625.00	\$	137.51	\$	<b>1,762.51</b>
Mangan, Alexandr	\$	41,883.01	\$	9,951.14	\$	<b>51,834.15</b>
Mann, Amy C.	\$	56,181.36	\$	3,167.86	\$	<b>59,349.22</b>
Manning, Karen L.	\$	13,465.28	\$	3,983.58	\$	<b>17,448.86</b>
Manning, Rebecca	\$	24,812.67	\$	3,198.56	\$	<b>28,011.23</b>
Mara, Christine B.	\$	67,425.69	\$	11,102.95	\$	<b>78,528.64</b>
Marchand, Candac	\$	36,802.97	\$	10,818.89	\$	<b>47,621.86</b>
Marelli, Blair S.	\$	81,484.04	\$	4,691.92	\$	<b>86,175.96</b>
Marquis, Paul C.	\$	5,985.00	\$	501.56	\$	<b>6,486.56</b>
Martel, Karen D.	\$	61,957.16	\$	10,994.55	\$	<b>72,951.71</b>
Marx, Linda	\$	73,141.06	\$	19,965.05	\$	<b>93,106.11</b>
Mason, Gwendolyr	\$	24,034.75	\$	2,970.68	\$	<b>27,005.43</b>
Mathews, Amanda	\$	33,351.54	\$	11,775.50	\$	<b>45,127.04</b>
Mathews, Nelson E	\$	39,033.72	\$	12,430.73	\$	<b>51,464.45</b>
Mathews, Patricia	\$	65,357.14	\$	9,681.15	\$	<b>75,038.29</b>
Mathews, Patricia l	\$	910.00	\$	76.99	\$	<b>986.99</b>
Mathews, Shirley M	\$	26,643.86	\$	1,257.09	\$	<b>27,900.95</b>
Mathews, William	\$	13,706.50	\$	1,634.62	\$	<b>15,341.12</b>
Matthews, Kyle T.	\$	9,117.58	\$	1,085.85	\$	<b>10,203.43</b>
Mayo, Cheryl A.	\$	85.00	\$	10.14	\$	<b>95.14</b>
Mayotte, Jennifer I	\$	3,952.50	\$	219.76	\$	<b>4,172.26</b>
Mazzola, Laura M.	\$	47,915.62	\$	9,066.75	\$	<b>56,982.37</b>

McCabe, Ryan C.	\$ 190.00	\$ 16.08	\$ 206.08
McCallum, Brigit I	\$ 40.00	\$ 1.96	\$ 41.96
McCardell, Melind	\$ 48,065.09	\$ 10,229.94	\$ 58,295.03
McCormack, Chad	\$ 50,571.69	\$ 25,466.73	\$ 76,038.42
McCormack, Melis	\$ 49,704.78	\$ 2,402.32	\$ 52,107.10
McCormick, Tama	\$ 61,302.13	\$ 15,108.21	\$ 76,410.34
McCrillis, Carrie L	\$ 23,990.13	\$ 9,927.48	\$ 33,917.61
McCullough, Juliar	\$ 3,745.00	\$ 316.86	\$ 4,061.86
McCullough, Lorra	\$ 7,176.94	\$ 1,682.56	\$ 8,859.50
McDonald, Heathe	\$ 41,984.52	\$ 17,345.38	\$ 59,329.90
McDonald, Jennyle	\$ 10,734.23	\$ 3,883.93	\$ 14,618.16
McDonald, Lewis J	\$ 33,715.99	\$ 3,935.43	\$ 37,651.42
McDonough, Chris	\$ 4,924.00	\$ 587.43	\$ 5,511.43
McFarland, Lorrie	\$ 30,082.96	\$ 10,325.13	\$ 40,408.09
McFarland, Vaness	\$ 18,945.38	\$ 8,911.51	\$ 27,856.89
McGarry, Jacquelin	\$ 21,302.22	\$ 8,876.79	\$ 30,179.01
McGrath, Tracy A.	\$ 28,626.68	\$ 9,330.06	\$ 37,956.74
McIntire, Amanda	\$ 42,183.00	\$ 1,968.31	\$ 44,151.31
McIntire, Pat	\$ 55,568.84	\$ 10,764.93	\$ 66,333.77
McIntyre, Joelle M	\$ 1,430.00	\$ 70.24	\$ 1,500.24
McKee, Lauren P.	\$ 3,444.35	\$ 400.56	\$ 3,844.91
McKenna, Ashley l	\$ 31,793.98	\$ 12,552.96	\$ 44,346.94
McLaughlin, Amb	\$ 58,888.16	\$ 23,202.44	\$ 82,090.60
McLellan, Christin	\$ 71,676.50	\$ 3,484.03	\$ 75,160.53
McLin, Timothy J.	\$ 3,146.00	\$ 375.32	\$ 3,521.32
McRae, Leila A.	\$ 910.00	\$ 44.68	\$ 954.68
Meagher, Amber L	\$ 195.00	\$ 16.50	\$ 211.50
Megele, Patricia J.	\$ 30,827.87	\$ 2,580.76	\$ 33,408.63
Melanson, Richard	\$ 65,224.14	\$ 11,320.53	\$ 76,544.67
Mello, Megan E.	\$ 21,225.21	\$ 8,598.14	\$ 29,823.35
Melnik, Melissa V.	\$ 747.50	\$ 36.68	\$ 784.18
Mende, Catherine I	\$ 57,726.96	\$ 20,125.89	\$ 77,852.85
Merchant, Alice E.	\$ 650.00	\$ 55.00	\$ 705.00
Merrick, Sheila	\$ 35,110.73	\$ 4,095.35	\$ 39,206.08
Miles, Jean M.	\$ 26,482.77	\$ 9,238.00	\$ 35,720.77
Miles, Mareesa M.	\$ 1,755.00	\$ 148.53	\$ 1,903.53
Miller, David A.	\$ 8,945.54	\$ 1,762.28	\$ 10,707.82
Miller, Marcia D.	\$ 26,501.81	\$ 9,118.83	\$ 35,620.64
Millett, Laurence A	\$ 61,907.16	\$ 9,967.47	\$ 71,874.63
Milligan, Lucinda	\$ 32,238.58	\$ 929.17	\$ 33,167.75
Mills, Frederick L.	\$ 53,144.00	\$ 12,442.96	\$ 65,586.96
Miniutti, Danielle l	\$ 41,533.00	\$ 11,306.04	\$ 52,839.04
Minutelli, Diana	\$ 329.00	\$ 27.85	\$ 356.85
Mochon, Kate A.	\$ 45,603.80	\$ 14,852.18	\$ 60,455.98
Molnar, Ellen L.	\$ 28,323.03	\$ 11,441.68	\$ 39,764.71
Mondoux, Bari L.	\$ 24,229.77	\$ 2,000.97	\$ 26,230.74
Monroe, Kelly S.	\$ 5,052.00	\$ 427.39	\$ 5,479.39
Moody, Amy H.	\$ 42,755.40	\$ 2,053.76	\$ 44,809.16
Moody, Nicole R.	\$ 715.00	\$ 60.51	\$ 775.51
Moon, Elizabeth L.	\$ 38,760.36	\$ 9,873.06	\$ 48,633.42
Moore, Betty J.	\$ 44,003.06	\$ 13,003.76	\$ 57,006.82
Moore, Joyce	\$ 20,613.82	\$ 5,981.52	\$ 26,595.34
Moore, Kate H.	\$ 12,480.00	\$ 1,488.87	\$ 13,968.87
Moore, Kevin M.	\$ 75,300.00	\$ 31,275.40	\$ 106,575.40
Morin, Nan M.	\$ 45,588.40	\$ 10,118.23	\$ 55,706.63
Morneault, Stepha	\$ 61,248.21	\$ 15,352.21	\$ 76,600.42
Morris, Jeffrey N.	\$ 50,391.86	\$ 13,297.93	\$ 63,689.79
Morrisette, Laurer	\$ 171.36	\$ 14.49	\$ 185.85

Morse, Laurie J.	\$	19,453.03	\$	1,127.26	\$	<b>20,580.29</b>
Morse, Sarah Y.	\$	1,462.50	\$	71.83	\$	<b>1,534.33</b>
Morton, Lindsey A	\$	3,295.00	\$	161.80	\$	<b>3,456.80</b>
Morton, Thomas M	\$	715.00	\$	60.52	\$	<b>775.52</b>
Moser, George P.	\$	22,593.97	\$	3,800.93	\$	<b>26,394.90</b>
Mountain, Molly K	\$	42,359.52	\$	5,596.89	\$	<b>47,956.41</b>
Mowatt, Ashley K.	\$	40,534.52	\$	9,890.35	\$	<b>50,424.87</b>
Moynihan, Michell	\$	44,877.28	\$	9,045.19	\$	<b>53,922.47</b>
Mumme, Mark W.	\$	66,216.16	\$	11,048.33	\$	<b>77,264.49</b>
Murphy, Barbara J	\$	47,527.20	\$	4,838.26	\$	<b>52,365.46</b>
Myers, Diane M.	\$	61,217.14	\$	16,513.23	\$	<b>77,730.37</b>
Nason, Nancy A.	\$	59,707.14	\$	10,755.01	\$	<b>70,462.15</b>
Nelson, Terri	\$	37,894.28	\$	1,767.51	\$	<b>39,661.79</b>
Nichols, Stevi-Lyn	\$	41,046.34	\$	9,952.99	\$	<b>50,999.33</b>
Nicolo, Maryanne l	\$	585.00	\$	49.51	\$	<b>634.51</b>
Niehoff, Susan	\$	57.40	\$	4.86	\$	<b>62.26</b>
Noble, Robert B.	\$	22,540.68	\$	10,750.00	\$	<b>33,290.68</b>
Norcia, Elizabeth M	\$	42,381.32	\$	17,248.87	\$	<b>59,630.19</b>
Norton, Shane E.	\$	750.00	\$	36.84	\$	<b>786.84</b>
Norton, Veronica E	\$	4,140.00	\$	93.62	\$	<b>4,233.62</b>
Noyes, Tanya K.	\$	84.00	\$	7.10	\$	<b>91.10</b>
Nutter, Jaclyn S.	\$	4,000.00	\$	196.40	\$	<b>4,196.40</b>
Olean, Beverly W.	\$	250.00	\$	5.66	\$	<b>255.66</b>
Osborne, Jennica M	\$	50,899.68	\$	21,079.66	\$	<b>71,979.34</b>
Otash, Alexander V	\$	1,436.00	\$	171.32	\$	<b>1,607.32</b>
Otash, Lydia E.	\$	20,543.44	\$	1,737.25	\$	<b>22,280.69</b>
Page, Kelly M.	\$	6,383.94	\$	761.60	\$	<b>7,145.54</b>
Pagliuca, Beth U.	\$	422.50	\$	20.74	\$	<b>443.24</b>
Palmer, Joanne	\$	24,605.62	\$	11,924.41	\$	<b>36,530.03</b>
Pannier, Samantha	\$	3,400.00	\$	287.63	\$	<b>3,687.63</b>
Paolini, Samantha	\$	950.00	\$	46.69	\$	<b>996.69</b>
Paquette, Brenda J.	\$	27.00	\$	2.28	\$	<b>29.28</b>
Parent, Pamela J.	\$	38,840.44	\$	12,408.41	\$	<b>51,248.85</b>
Parent, Philip J.	\$	56,422.68	\$	14,435.53	\$	<b>70,858.21</b>
Parker, David B.	\$	57,245.64	\$	10,643.95	\$	<b>67,889.59</b>
Parker, Heidi L.	\$	41,480.40	\$	15,040.53	\$	<b>56,520.93</b>
Parmenter, Kelly L	\$	24,778.17	\$	3,147.73	\$	<b>27,925.90</b>
Parr, David A.	\$	45,938.40	\$	10,207.65	\$	<b>56,146.05</b>
Parrott, Patti L.	\$	23,181.23	\$	11,690.63	\$	<b>34,871.86</b>
Pass, Rossana T.	\$	62,957.16	\$	2,991.27	\$	<b>65,948.43</b>
Patstone, Terence I	\$	5,319.22	\$	686.70	\$	<b>6,005.92</b>
Patten, Jeffrey S.	\$	61,007.14	\$	15,966.50	\$	<b>76,973.64</b>
Patten, Juliana F.	\$	5,268.00	\$	445.65	\$	<b>5,713.65</b>
Payne, Jonathan R.	\$	48,228.79	\$	15,361.43	\$	<b>63,590.22</b>
Pedrick, Jade G.	\$	46,695.06	\$	10,179.16	\$	<b>56,874.22</b>
Pelletier, Karen A.	\$	53,046.52	\$	11,533.88	\$	<b>64,580.40</b>
Penley, Michelle D	\$	16,874.44	\$	2,149.33	\$	<b>19,023.77</b>
Pennell, Ellen	\$	483.03	\$	8.98	\$	<b>492.01</b>
Pennell, Kristine M	\$	2,469.70	\$	774.08	\$	<b>3,243.78</b>
Pennell, Susan E.	\$	43,803.80	\$	17,375.75	\$	<b>61,179.55</b>
Pennington, Jennifi	\$	19,320.13	\$	11,434.33	\$	<b>30,754.46</b>
Perham, Sara B.	\$	36,994.50	\$	1,734.23	\$	<b>38,728.73</b>
Periale, Andrew C.	\$	2,000.00	\$	98.26	\$	<b>2,098.26</b>
Perkins, David G.	\$	32,349.82	\$	2,026.88	\$	<b>34,376.70</b>
Perkins, Jayne M.	\$	58,945.64	\$	21,369.64	\$	<b>80,315.28</b>
Perkins, Lee Paula	\$	38,050.36	\$	9,652.29	\$	<b>47,702.65</b>
Petrillo, Christine P	\$	60,417.26	\$	18,069.31	\$	<b>78,486.57</b>
Pettengill, Lorraine	\$	24,261.40	\$	10,005.80	\$	<b>34,267.20</b>

Pettyjohn, Sheila Q	\$ 195.00	\$ 16.50	\$ 211.50
Phillips, Robert E.	\$ 23,631.52	\$ 3,004.31	\$ 26,635.83
Pichette, Jane M.	\$ 910.00	\$ 44.70	\$ 954.70
Pierpont, Traci C.	\$ 24,876.72	\$ 3,042.92	\$ 27,919.64
Place, John F.	\$ 39,234.71	\$ 12,414.78	\$ 51,649.49
Plaisted, Cyndle R.	\$ 6,635.00	\$ 291.09	\$ 6,926.09
Plaisted, Cynthia C	\$ 21,537.00	\$ 1,039.63	\$ 22,576.63
Plante, Joshua R.	\$ 2,462.00	\$ 293.70	\$ 2,755.70
Plante, Kaela E.	\$ 36,368.60	\$ 2,141.78	\$ 38,510.38
Plante, Tracy G.	\$ 3,591.00	\$ 428.40	\$ 4,019.40
Polletta, Marcelle J	\$ 11,887.50	\$ 1,005.18	\$ 12,892.68
Pomerleau, Troy A	\$ 1,939.00	\$ 231.33	\$ 2,170.33
Pomero, Catherine	\$ 51,499.69	\$ 10,395.81	\$ 61,895.50
Pomroy, Elaine J.	\$ 27,134.69	\$ 9,274.00	\$ 36,408.69
Pond, Amanda L.	\$ 3,878.13	\$ 328.09	\$ 4,206.22
Poore, Alan C.	\$ 25,919.72	\$ 1,217.07	\$ 27,136.79
Porter, Ingrid A.	\$ 60,107.14	\$ 17,288.14	\$ 77,395.28
Potter, Joanne S.	\$ 260.00	\$ 22.00	\$ 282.00
Potvin, Marilyn G.	\$ 25,356.19	\$ 9,193.72	\$ 34,549.91
Poulin, Frances M.	\$ 23,484.51	\$ 8,989.28	\$ 32,473.79
Poulin, Trudy A.	\$ 19,659.65	\$ 10,380.89	\$ 30,040.54
Pouliot, Deborah A	\$ 59,607.14	\$ 18,026.93	\$ 77,634.07
Precourt, Pamela J.	\$ 6,700.00	\$ 329.00	\$ 7,029.00
Prince, Mallory V.	\$ 40,681.34	\$ 20,408.94	\$ 61,090.28
Pritchett, Lisa M.	\$ 27,547.26	\$ 9,292.58	\$ 36,839.84
Radke, Claire M.	\$ 18,398.08	\$ 9,637.33	\$ 28,035.41
Ramsdell, Caitlyn I	\$ 40,372.80	\$ 21,631.45	\$ 62,004.25
Randall, John D.	\$ 264.00	\$ 22.32	\$ 286.32
Raymond, Marissa	\$ 1,805.00	\$ 152.75	\$ 1,957.75
Reid, Adam M.	\$ 42,247.02	\$ 2,432.74	\$ 44,679.76
Reid, Brigitte	\$ 47,777.27	\$ 25,354.25	\$ 73,131.52
Reil, Michael A.	\$ 2,462.00	\$ 293.73	\$ 2,755.73
Reilly, Betsy-Jane	\$ 12,680.98	\$ 1,510.72	\$ 14,191.70
Reilly, Katelyn M.	\$ 48,047.02	\$ 10,352.69	\$ 58,399.71
Rice, Patricia A.	\$ 8,145.07	\$ 968.18	\$ 9,113.25
Richard, Jason L.	\$ 48,049.72	\$ 10,229.31	\$ 58,279.03
Richer, Amanda L.	\$ 682.50	\$ 57.77	\$ 740.27
Rickard, Robert L.	\$ 240.00	\$ 20.30	\$ 260.30
Roberge, Janet	\$ 61,907.16	\$ 10,847.12	\$ 72,754.28
Robert, Roger P.	\$ 94,980.51	\$ 27,020.77	\$ 122,001.28
Roberts, Michael F	\$ 98,565.60	\$ 27,071.12	\$ 125,636.72
Roberts, Tracy L.	\$ 46,024.96	\$ 20,724.30	\$ 66,749.26
Roderick, Stefanie	\$ 537.50	\$ 64.15	\$ 601.65
Rogers, Joshua R.	\$ 26,517.76	\$ 3,145.99	\$ 29,663.75
Rogers, Justin R.	\$ 37,283.76	\$ 13,715.48	\$ 50,999.24
Rogers, Nancy	\$ 23,547.46	\$ 9,101.02	\$ 32,648.48
Rogers, Shannon L	\$ 27,571.87	\$ 3,483.87	\$ 31,055.74
Rondina, Ellen C.	\$ 1,325.00	\$ 65.07	\$ 1,390.07
Rondo, Alyssa M.	\$ 2,770.00	\$ 330.46	\$ 3,100.46
Rosa, Suzette M.	\$ 26,705.64	\$ 12,136.50	\$ 38,842.14
Rose, Andrea L.	\$ 240.00	\$ 20.30	\$ 260.30
Rose, Lisa G.	\$ 37,810.48	\$ 13,840.01	\$ 51,650.49
Ross, Marina C.	\$ 45,398.66	\$ 10,289.51	\$ 55,688.17
Roux, Katharine D	\$ 40,000.00	\$ 16,265.86	\$ 56,265.86
Rowan, Pamela J.	\$ 98.00	\$ 8.29	\$ 106.29
Roy, Ann Marie	\$ 23,979.46	\$ 9,131.75	\$ 33,111.21
Roy, Holly J.	\$ 90.00	\$ 10.74	\$ 100.74
Roy, Jason M.	\$ 956.25	\$ 80.95	\$ 1,037.20

Roy, Jessica A.	\$	260.00	\$	12.77	\$	<b>272.77</b>
Roy-Pelletier, Erin	\$	48,420.01	\$	10,256.89	\$	<b>58,676.90</b>
Russo, Chris L.	\$	100,750.00	\$	35,167.84	\$	<b>135,917.84</b>
Ryan, Candice	\$	26,973.49	\$	9,266.70	\$	<b>36,240.19</b>
Ryan, Cindy K.	\$	16,405.04	\$	1,941.25	\$	<b>18,346.29</b>
Ryan, Lawrence J.	\$	715.00	\$	16.20	\$	<b>731.20</b>
Ryan, Wendy R.	\$	53,820.64	\$	2,478.55	\$	<b>56,299.19</b>
Safford, Liza J.	\$	29,547.49	\$	12,672.82	\$	<b>42,220.31</b>
Safford, Randy A.	\$	27,746.24	\$	14,110.48	\$	<b>41,856.72</b>
Sahagian, Eileen T	\$	48,473.44	\$	2,234.01	\$	<b>50,707.45</b>
Samataro, Jeffrey J	\$	1,440.00	\$	70.72	\$	<b>1,510.72</b>
Sampson, Julia E.	\$	7,520.78	\$	1,701.08	\$	<b>9,221.86</b>
Sanborn, Rebecca I	\$	51,584.13	\$	2,392.11	\$	<b>53,976.24</b>
Sanborn, Roberta F	\$	26,989.43	\$	11,306.57	\$	<b>38,296.00</b>
Sanfacon, Heather	\$	28,991.27	\$	1,355.54	\$	<b>30,346.81</b>
Sardinha, Virginia	\$	27,246.76	\$	1,952.80	\$	<b>29,199.56</b>
Saucier, Brett W.	\$	39,964.00	\$	25,076.38	\$	<b>65,040.38</b>
Savage, Alane P.	\$	2,025.00	\$	99.45	\$	<b>2,124.45</b>
Savage, Stephanie	\$	1,410.00	\$	89.59	\$	<b>1,499.59</b>
Saverese, Colleen I	\$	9,137.50	\$	459.00	\$	<b>9,596.50</b>
Schaubhut, Michel	\$	54,727.34	\$	21,032.89	\$	<b>75,760.23</b>
Schoff, Kristina J.	\$	17,269.26	\$	8,835.85	\$	<b>26,105.11</b>
Schwartz, Barbara	\$	20,075.78	\$	8,960.11	\$	<b>29,035.89</b>
Seibert, Jamie L.	\$	12,076.73	\$	1,438.43	\$	<b>13,515.16</b>
Senecal, Lindsey R	\$	1,852.50	\$	156.78	\$	<b>2,009.28</b>
Sewell, Carol M.	\$	20,150.50	\$	10,222.52	\$	<b>30,373.02</b>
Sewell, Lisa M.	\$	50,835.80	\$	10,503.65	\$	<b>61,339.45</b>
Shaheen, Michelle	\$	4,485.00	\$	220.26	\$	<b>4,705.26</b>
Sharkey, Christina	\$	60,257.14	\$	17,191.53	\$	<b>77,448.67</b>
Shaw, Robert A.	\$	37,054.91	\$	11,094.54	\$	<b>48,149.45</b>
Shepherd, Elizabeth	\$	53,146.52	\$	15,566.55	\$	<b>68,713.07</b>
Shibles, Patricia M	\$	27,001.01	\$	9,141.27	\$	<b>36,142.28</b>
Shorey, Alaina C.	\$	520.00	\$	25.55	\$	<b>545.55</b>
Shorey, Brent A.	\$	1,436.00	\$	171.32	\$	<b>1,607.32</b>
Shorey, Brian J.	\$	57,275.81	\$	17,153.29	\$	<b>74,429.10</b>
Shutt, Jon P.	\$	40,806.34	\$	1,913.94	\$	<b>42,720.28</b>
Sibley, Juli	\$	29,637.82	\$	1,384.58	\$	<b>31,022.40</b>
Sigouin, Carolyne I	\$	1,040.00	\$	124.11	\$	<b>1,164.11</b>
Silberman, Jessica	\$	40,015.60	\$	9,924.89	\$	<b>49,940.49</b>
Silver, Michelle L.	\$	20,979.62	\$	1,738.45	\$	<b>22,718.07</b>
Simard, Nancy A.	\$	77,787.82	\$	11,687.50	\$	<b>89,475.32</b>
Simpson-Robie, Be	\$	60,232.16	\$	21,263.90	\$	<b>81,496.06</b>
Sirois, Erica L.	\$	32.50	\$	2.75	\$	<b>35.25</b>
Skelton, Lindsay M	\$	21,947.38	\$	11,634.00	\$	<b>33,581.38</b>
Sloan, Laura E.	\$	11,195.01	\$	4,614.40	\$	<b>15,809.41</b>
Sloat, Kathy	\$	28,522.54	\$	1,327.70	\$	<b>29,850.24</b>
Slone, Annette M.	\$	41,480.40	\$	17,270.79	\$	<b>58,751.19</b>
Smith, Geri Lynn	\$	306.00	\$	25.86	\$	<b>331.86</b>
Smith, Jill G.	\$	3,675.00	\$	83.10	\$	<b>3,758.10</b>
Smith, Kimberly A	\$	30,722.99	\$	11,550.72	\$	<b>42,273.71</b>
Smith, Kristina A.	\$	23,076.57	\$	9,275.78	\$	<b>32,352.35</b>
Smith, Lisa D.	\$	19,580.14	\$	2,428.02	\$	<b>22,008.16</b>
Smith, Lynda M.	\$	29,390.11	\$	9,356.92	\$	<b>38,747.03</b>
Smith, Marjory K.	\$	60,947.00	\$	18,086.44	\$	<b>79,033.44</b>
Smith, Michelle M	\$	49,100.58	\$	17,743.45	\$	<b>66,844.03</b>
Smith, Nicole M.	\$	50,068.04	\$	2,715.94	\$	<b>52,783.98</b>
Smithwick, Samue	\$	39,120.66	\$	1,966.90	\$	<b>41,087.56</b>
Sorrell, Sloane	\$	24,185.81	\$	2,264.69	\$	<b>26,450.50</b>

Sprague, David W.	\$	60,537.14	\$	17,019.50	\$	<b>77,556.64</b>
Sprague, Jennifer I.	\$	59,441.62	\$	12,080.77	\$	<b>71,522.39</b>
Springer, Brianne V.	\$	30,721.98	\$	16,902.05	\$	<b>47,624.03</b>
St Cyr, Keith	\$	5,985.00	\$	714.02	\$	<b>6,699.02</b>
St Germain, Jana	\$	59,757.14	\$	15,346.12	\$	<b>75,103.26</b>
St Hilaire, Colleen	\$	1,560.00	\$	76.65	\$	<b>1,636.65</b>
St Pierre, Kristie L.	\$	11,467.02	\$	9,216.79	\$	<b>20,683.81</b>
St Pierre, Sharon M.	\$	9,186.59	\$	1,096.06	\$	<b>10,282.65</b>
Staples, Mindy L.	\$	37,121.76	\$	4,551.75	\$	<b>41,673.51</b>
Steele, Madison A.	\$	30,617.70	\$	8,286.71	\$	<b>38,904.41</b>
Stefanski, Kaitlyn C.	\$	31,273.26	\$	8,255.23	\$	<b>39,528.49</b>
Stevens, Melanie L.	\$	50,846.52	\$	20,941.75	\$	<b>71,788.27</b>
Stilphen, Angela E.	\$	44,957.36	\$	10,235.52	\$	<b>55,192.88</b>
Stokes, Rita A.	\$	24,427.45	\$	9,151.85	\$	<b>33,579.30</b>
Straffin, Larry W.	\$	7,285.09	\$	940.53	\$	<b>8,225.62</b>
Strange, Ingrid K.	\$	30,289.89	\$	1,414.23	\$	<b>31,704.12</b>
Strehle, Gail F.	\$	1,662.50	\$	140.64	\$	<b>1,803.14</b>
Sullivan, Jason J.	\$	9,861.46	\$	456.99	\$	<b>10,318.45</b>
Sullivan, John W.	\$	24,092.88	\$	496.28	\$	<b>24,589.16</b>
Sun, Yuhong	\$	61,198.06	\$	18,097.55	\$	<b>79,295.61</b>
Sutherland, Laura I.	\$	21,646.77	\$	1,024.23	\$	<b>22,671.00</b>
Suttie, Shelley J.	\$	47,899.68	\$	4,932.57	\$	<b>52,832.25</b>
Sylvia, Stephanie M.	\$	29,441.31	\$	2,720.17	\$	<b>32,161.48</b>
Talcott, Kristin M.	\$	42,040.00	\$	2,220.55	\$	<b>44,260.55</b>
Talon, Kimberly A.	\$	20,513.76	\$	1,702.28	\$	<b>22,216.04</b>
Tanguay, Samantha	\$	29,512.82	\$	8,106.91	\$	<b>37,619.73</b>
Tarr, Stephanie J.	\$	52,745.64	\$	2,835.09	\$	<b>55,580.73</b>
Tasker, Marissa L.	\$	585.00	\$	49.49	\$	<b>634.49</b>
Taylor, Sharon L.	\$	47,915.62	\$	9,066.82	\$	<b>56,982.44</b>
Terry, Michelle C.	\$	4,720.00	\$	399.39	\$	<b>5,119.39</b>
Tessier, Darlene M.	\$	1,616.40	\$	185.04	\$	<b>1,801.44</b>
Texeira, Pamela A.	\$	64,067.16	\$	11,142.28	\$	<b>75,209.44</b>
Therault, Donka B.	\$	1,080.00	\$	91.37	\$	<b>1,171.37</b>
Therault, Penny A.	\$	26,083.17	\$	12,007.01	\$	<b>38,090.18</b>
Therrien, Bonnie L.	\$	22,949.03	\$	10,840.82	\$	<b>33,789.85</b>
Thomas, Rebecca C.	\$	20,777.18	\$	1,016.96	\$	<b>21,794.14</b>
Thompson, Cassan	\$	39,762.99	\$	4,068.81	\$	<b>43,831.80</b>
Thompson, Sharon	\$	50,363.93	\$	16,012.29	\$	<b>66,376.22</b>
Thompson, Stephen	\$	4,218.18	\$	1,682.40	\$	<b>5,900.58</b>
Thyng, Adele Lynn	\$	29,057.44	\$	20,723.34	\$	<b>49,780.78</b>
Thyng, Christine P.	\$	52,195.64	\$	9,307.50	\$	<b>61,503.14</b>
Tibbetts, Nicole A.	\$	35,831.37	\$	12,022.93	\$	<b>47,854.30</b>
Titus, John H.	\$	22,283.22	\$	10,629.43	\$	<b>32,912.65</b>
Tompkins, Lowans	\$	130.00	\$	11.00	\$	<b>141.00</b>
Torno, June A.	\$	23,839.56	\$	9,125.36	\$	<b>32,964.92</b>
Torrey, Samuel V.	\$	61,907.16	\$	9,967.47	\$	<b>71,874.63</b>
Towne, Merideth J.	\$	23,493.78	\$	9,112.60	\$	<b>32,606.38</b>
Tracy, Erica A.	\$	41,930.40	\$	18,103.20	\$	<b>60,033.60</b>
Trafton, Susan	\$	60,121.59	\$	16,425.40	\$	<b>76,546.99</b>
Tranchemontagne,	\$	35,563.24	\$	14,616.89	\$	<b>50,180.13</b>
Truax, Dean C.	\$	5,985.00	\$	714.02	\$	<b>6,699.02</b>
Tufo, Kristin L.	\$	617.50	\$	52.26	\$	<b>669.76</b>
Tufts, Karen L.	\$	61,907.15	\$	2,857.78	\$	<b>64,764.93</b>
Turcotte, John J.	\$	32,587.65	\$	12,337.66	\$	<b>44,925.31</b>
Turnbull, Tamey L.	\$	20,488.84	\$	2,380.00	\$	<b>22,868.84</b>
Tuttle, Kathy A.	\$	675.00	\$	80.53	\$	<b>755.53</b>
Twombly, Laurel A.	\$	51,630.24	\$	10,259.98	\$	<b>61,890.22</b>
Tyler, Heather	\$	37,954.34	\$	17,250.37	\$	<b>55,204.71</b>

Vachon, Paul L.	\$	36,325.11	\$	10,876.84	\$	<b>47,201.95</b>
Vakalis, Ginny L.	\$	63,742.14	\$	18,360.94	\$	<b>82,103.08</b>
Valhos, Lisa R.	\$	47,025.60	\$	2,560.68	\$	<b>49,586.28</b>
Valido, Darcy L.	\$	17,698.90	\$	8,824.73	\$	<b>26,523.63</b>
Vallee, Patricia A.	\$	43,803.80	\$	2,041.42	\$	<b>45,845.22</b>
Van Campen, Deni	\$	78,251.82	\$	29,096.01	\$	<b>107,347.83</b>
Vancour, Kathy L.	\$	45,976.80	\$	12,941.38	\$	<b>58,918.18</b>
Vandenberg, Joela	\$	61,207.16	\$	21,296.18	\$	<b>82,503.34</b>
Varney, Marie H.	\$	18,323.40	\$	1,447.56	\$	<b>19,770.96</b>
Vasapoli, Judith K.	\$	300.00	\$	25.38	\$	<b>325.38</b>
Venell, Ruth M.	\$	99,047.49	\$	22,606.38	\$	<b>121,653.87</b>
Verde, Julie H.	\$	5,678.96	\$	268.59	\$	<b>5,947.55</b>
Verissimo, Emily I	\$	45,548.43	\$	15,269.38	\$	<b>60,817.81</b>
Vigliotte, Janna B.	\$	18,485.70	\$	16,089.57	\$	<b>34,575.27</b>
Vigneault, Wendy	\$	26,173.31	\$	12,020.39	\$	<b>38,193.70</b>
Vine-Gochie, Susa	\$	24,972.51	\$	7,904.40	\$	<b>32,876.91</b>
Voishnis, Mallory l	\$	21,489.45	\$	1,012.79	\$	<b>22,502.24</b>
Vose, Ralph H.	\$	35,495.00	\$	1,667.95	\$	<b>37,162.95</b>
Voter, Kathleen L.	\$	62,547.35	\$	3,243.28	\$	<b>65,790.63</b>
Wakefield, Mirand	\$	46,100.56	\$	16,652.75	\$	<b>62,753.31</b>
Walker, Ashley E.	\$	19,890.68	\$	4,374.32	\$	<b>24,265.00</b>
Walker, Josie C.	\$	3,364.99	\$	401.44	\$	<b>3,766.43</b>
Walker, Melissa A.	\$	60,534.37	\$	15,916.15	\$	<b>76,450.52</b>
Walker, Sarah J.	\$	1,040.00	\$	51.07	\$	<b>1,091.07</b>
Wall, Nancy J.	\$	60,217.16	\$	15,901.96	\$	<b>76,119.12</b>
Wallingford, Maur	\$	37,743.84	\$	12,282.01	\$	<b>50,025.85</b>
Walters, Lisa O.	\$	27,216.49	\$	9,157.64	\$	<b>36,374.13</b>
Warburton, Courtn	\$	32,923.80	\$	9,695.05	\$	<b>42,618.85</b>
Ward Sr, Michael /	\$	37,558.00	\$	5,918.58	\$	<b>43,476.58</b>
Ward, Karen A.	\$	44,351.64	\$	23,410.00	\$	<b>67,761.64</b>
Warner, Kelly A.	\$	50,724.69	\$	10,419.54	\$	<b>61,144.23</b>
Waterman, Michae	\$	2,485.00	\$	296.46	\$	<b>2,781.46</b>
Webber, Jamie R.	\$	47,062.27	\$	17,460.13	\$	<b>64,522.40</b>
Weeks, Richard H.	\$	30,452.68	\$	3,532.72	\$	<b>33,985.40</b>
West, Sarah C.	\$	1,937.50	\$	163.92	\$	<b>2,101.42</b>
Wethington, Jorgey	\$	1,235.00	\$	104.54	\$	<b>1,339.54</b>
Wheeler, Denise R.	\$	19,456.50	\$	10,295.30	\$	<b>29,751.80</b>
Wheeler, Margaret	\$	250.00	\$	21.16	\$	<b>271.16</b>
Wheeler, Nicole	\$	8,638.00	\$	730.81	\$	<b>9,368.81</b>
Whitten, Carol A.	\$	60,457.14	\$	18,071.33	\$	<b>78,528.47</b>
Whitten, Tracy F.	\$	60,007.14	\$	15,984.03	\$	<b>75,991.17</b>
Wilbur, Jared S.	\$	5,715.00	\$	321.45	\$	<b>6,036.45</b>
Wiles, Patrice J.	\$	31,671.04	\$	3,104.09	\$	<b>34,775.13</b>
Willey, Tammy L.	\$	24,343.76	\$	8,274.65	\$	<b>32,618.41</b>
Williams, Justine E	\$	2,770.00	\$	330.46	\$	<b>3,100.46</b>
Williams, Kelly A.	\$	2,665.00	\$	225.55	\$	<b>2,890.55</b>
Williams, Linda A.	\$	49,925.76	\$	1,903.76	\$	<b>51,829.52</b>
Williams-Levasseu	\$	10,805.00	\$	530.63	\$	<b>11,335.63</b>
Wilson, Carrie L.	\$	58,782.68	\$	21,278.35	\$	<b>80,061.03</b>
Winegarden, Sharo	\$	37,797.16	\$	12,288.15	\$	<b>50,085.31</b>
Winkler, Renee' M	\$	35,768.60	\$	9,686.30	\$	<b>45,454.90</b>
Winship, Fannie-L	\$	26,758.51	\$	12,374.72	\$	<b>39,133.23</b>
Wiswell, Alyssa M	\$	2,795.00	\$	236.49	\$	<b>3,031.49</b>
Woodbury, Catheri	\$	7,807.30	\$	1,688.07	\$	<b>9,495.37</b>
Wright, Lola M.	\$	31,634.20	\$	13,184.63	\$	<b>44,818.83</b>
Wurtz, Leighanne l	\$	46,278.80	\$	2,536.54	\$	<b>48,815.34</b>
Wynne, Aaron P.	\$	19,496.35	\$	11,964.65	\$	<b>31,461.00</b>
Yonan, Rebekah S.	\$	14,927.02	\$	2,308.29	\$	<b>17,235.31</b>

Zachko, Andrew L.	\$	36,070.65	\$	12,089.16	\$	<b>48,159.81</b>
Zaviskas, Jenny M.	\$	4,230.00	\$	95.62	\$	<b>4,325.62</b>
Zellers Jr, Ronald I	\$	2,052.00	\$	171.96	\$	<b>2,223.96</b>
Zwirn, Sandra	\$	25,735.29	\$	4,216.25	\$	<b>29,951.54</b>

**BERWICK SEWER DISTRICT**  
PO BOX 15 / 39 POWERHOUSE ROAD  
BERWICK, MAINE 03901  
207.698.5740



## **2014-2015 ANNUAL REPORT**

**The Board of Trustees is pleased to present our report of activities to the inhabitants of the Berwick Sewer District for the period of July 2014 through June 2015.**

**At the time of this report we are now half-way through the seventh year of adjustment following the departure of Prime Tanning. In the fall of 2014 the Berwick Selectmen made an agreement with the eventual owners of the Prime Property, Fund of Jupiter (FOJ), to foreclose on the property in order to access funds and clean it up before returning it to the owners for re-development. The foreclosure hurt the District in that it automatically removed any liens the District held on the property, but at the same time, as the District's Trustees have long recognized, it is important for the property to be occupied and providing income once again for both the Town and District. The District was able to negotiate a settlement with FOJ for approximately two thirds of amounts owed and as of June 23, 2015 the agreement has been satisfied marking an end of a long era/relationship with Prime Tanning.**

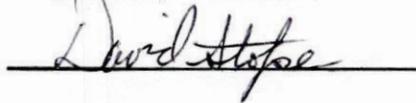
**The District's staff continues to work toward the optimistic operation and maintenance budget goals set by the Board of Trustees. The 2014 calendar year budget was exceeded by 12% driven primarily by unexpected costs for repairs and landfill tipping fees. In addition the Board approved an additional spending of \$53,000 from Board designated funds for unbudgeted improvements and to cover unanticipated costs to the District caused by the reconstruction of Rochester Street.**

**In the spring of 2014 the re-construction of our School Street Pump Station was substantially complete and a year later in the spring of 2015 it has passed the one year warrantee period. Everything with the pump station is working well at this time. The upgrades provide the District with the latest in alarm systems to maintain operation and protect our environment as well as maintain the safest possible environment for our operators to work in. The upgrade was designed to eventually accommodate projected 20 year expansion in Town along with any possible additions from the re-development of the Prime property.**

The Finance package provided by the USDA Rural Development to conduct the rebuild of the School Street Station has a remaining portion of grant funds available that the District is still looking forward to investing in improvements to our main wastewater treatment facility. These improvements will focus on new equipment such as aeration blowers that will help conserve electricity along with installing new mixing and recycling equipment to provide better biological treatment and reduce chemical use to meet water quality limits.

In this period the District's staff has begun to develop a GIS inventory of the collector system in order to improve and document maintenance as well as identify and mitigate sources of clean water that needlessly enters the system. All necessary written programs involving employee and public safety, risk and emergency management have all been, or are in the process of, being developed, rewritten or improved. The treatment facilities maintenance and operation programs are also currently being redeveloped and brought up to date to provide better maintenance and tracking in order to extend equipment life and reduce costly downtime.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "David Stolpe", is written over a solid black horizontal line.

6/24/15

David Stolpe, Chairman

**BERWICK SEWER DISTRICT**  
**FINANCIAL REPORT**



DECEMBER 31, 2014 and 2013

**BERWICK SEWER DISTRICT**  
DECEMBER 31, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Berwick Sewer District  
Berwick, Maine

We have audited the accompanying financial statements of the business-type activities of Berwick Sewer District, as of and for the years ended December 31, 2014 and 2013 and the related notes to the financial statements, which collectively comprise the District's basic 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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. 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 basic financial statements are free of material misstatement.

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Berwick Sewer District, as of December 31, 2014, and 2013, and the respective changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Certified Public Accountants  
June 29, 2015

**BERWICK SEWER DISTRICT**  
**PO BOX 15 / 39 POWERHOUSE ROAD**  
**BERWICK, MAINE 03901**  
**207.698.5740**



**Berwick Sewer District**  
**Management's Discussion and Analysis**  
**Year Ended December 31, 2014**

**Introduction of the Financial Statements Overview of Financial Report**

The District is a quasi-municipal Corporation established by a special act of the Maine State Legislature to provide and maintain a sewerage system and related facilities for the benefit of the inhabitants of the Berwick Sewer District. The District is governed by a five person Board of Trustees who serves for staggered three-year terms.

The District uses a proprietary fund with four board designated funds. The District's fund is financed and operated in a manner similar to private businesses. The four board designated funds are the sewer entrance fees, the facility and equipment replacement funds, the capital improvement funds, and the collection system fund.

This Management's Discussion and Analysis (MD&A) serves as an introduction to the audited basic financial statements and notes. The MD&A is the District management's analysis of its financial condition and performance. It is presented to give the reader more insight on the District's finances.

The District's basic financial statements include:

- Statements of Net Position
- Statements of Revenues, Expenses and Changes in Net Position
- Statements of Cash Flows
- Notes to Financial Statements

## Comparison of Financial Statements for Current and Prior Years

### Condensed Statement of Net Assets:

	2014	2013	Difference	
			\$	%
Current Assets	\$ 302,757	\$ 335,953	\$ (33,196)	(9.88)
Special Funds	122,227	184,392	(62,165)	(33.71)
Other Assets	-	4,600	(4,600)	(100.00)
Capital Assets	<u>4,446,571</u>	<u>4,490,485</u>	<u>(43,914)</u>	(0.98)
Total Assets	4,871,555	5,015,430	(143,875)	(2.87)
Current Liabilities	123,121	212,697	(89,576)	(42.11)
Long-Term Liabilities	<u>1,266,278</u>	<u>893,613</u>	<u>372,665</u>	41.70
Total Liabilities	1,389,399	1,106,310	283,089	25.59
Net Position				
Investment in Capital Assets	3,115,237	3,565,499	(450,262)	(12.63)
Restricted by Covenant	-	4,600	(4,600)	(100.00)
Unrestricted	<u>366,919</u>	<u>339,021</u>	<u>27,898</u>	8.23
Total Net Position	<u>\$ 3,482,156</u>	<u>\$ 3,909,120</u>	<u>\$ (426,964)</u>	(10.92)

### Current Assets

The decrease of \$33,196 in current assets was mainly the result of decreased cash on hand and increased accounts receivable.

### Special Funds

A net decrease of \$62,165 in special funds was primarily due to the use of the funds for improvements to the disinfection system components and controls, improvements and repairs to the collector system necessitated by DOT/Town Rochester Street rebuild project, repair of the 10" force main at the School Street Pump Station, the first installment toward the purchase of a new one-ton work truck and to supplement the operation and maintenance budget in December.

### Capital Assets

A net decrease in Capital Assets of \$43,914 was the net result of purchases of operating property, primarily from the finished rehabilitation of the School Street Pump station, and depreciation expense.

### Long-term Debt

Long-term debt increased by \$372,665 in 2014. The increase was due to the continued expense for the capital improvement project to rehabilitate the School Street Pump station. The project is secured by a finance package from the US Department of Agriculture (USDA). In addition a loan was secured for the purchase of a new one-ton work truck.

## Current Liabilities

Current liabilities decreased by \$89,576 in 2014. This was the result of a decrease in Accounts Payable of \$111,446, an increase in other current liabilities of \$8,738, a decrease in accrued compensated absences of \$5,466, and an increase in the Current Portion of Long Term Debt of \$18,598 due to USDA financing for the completed rebuild of the School Street Pump Station.

## Condensed Statement of Revenues, Expenses and Changes in Net Assets

	2014	2013	Difference	
			\$	%
Operating Revenue	\$ 743,530	\$ 783,149	\$ (39,619)	(5.06)
Net Special Funds Revenue	<u>17</u>	<u>31</u>	<u>(14)</u>	(45.16)
Total Revenue	743,547	783,180	(39,633)	(5.06)
Depreciation Expense	489,793	446,584	43,209	9.68
Other Operating Expense	798,619	765,890	32,729	4.27
Net Non-Operating Expense	<u>(107,901)</u>	<u>(61,171)</u>	<u>(46,730)</u>	76.39
Total Expenses	1,180,511	1,151,303	29,208	2.54
Changes in Net Assets				
before Contribution	(436,964)	(368,123)	(68,841)	18.70
Contributions	<u>10,000</u>	<u>32,500</u>	<u>(22,500)</u>	(69.23)
Change in Net Assets	(426,964)	(335,623)	(91,341)	27.22
Beginning Net Assets	<u>3,909,120</u>	<u>4,244,743</u>	<u>(335,623)</u>	(7.91)
Ending Net Assets	<u>\$3,482,156</u>	<u>\$3,909,120</u>	<u>\$ (426,964)</u>	(10.92)

## Special Funds Revenue

The sources of the special funds revenue are interest income generated during the year of \$17.

## Depreciation Expense

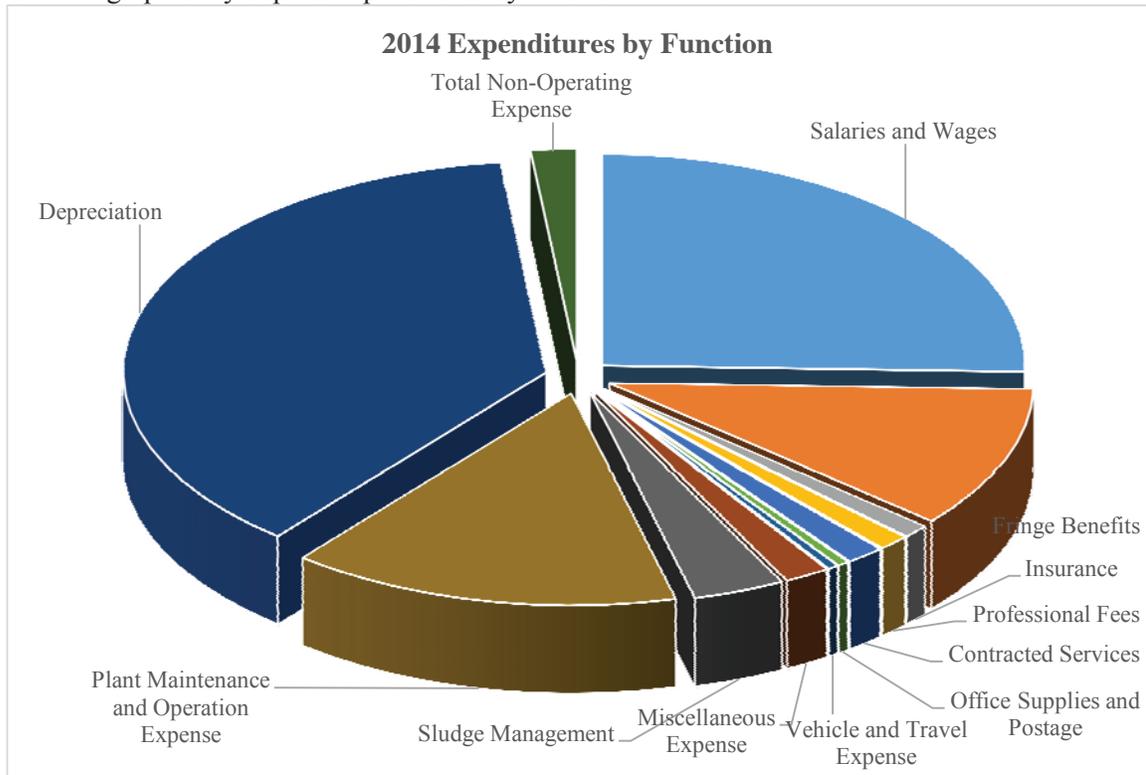
Depreciation expense went from \$446,584 in 2013 to \$489,793 in 2014, an increase of 9.68%. This net increase is attributed to additions of new assets.

## Other Operating Expense

Non-depreciation operating expense increased from \$765,890 in 2013 to \$798,619 in 2014, an increase of 4.27%. The expenses consisted of:

	2014	2013	Difference	
			\$	%
Salaries and Wages	\$ 333,818	\$ 309,328	\$ 24,490	7.92
Fringe Benefits	141,805	133,802	8,003	5.98
Insurance	13,332	13,235	97	0.73
Professional Fees	15,491	12,880	2,611	20.27
Contracted Services	19,314	20,094	(780)	(3.88)
Office Supplies and Postage	5,832	6,241	(409)	(6.55)
Vehicle and Travel Expense	5,297	4,457	840	18.85
Miscellaneous Expenses	22,741	17,273	5,468	31.66
Sludge Management	45,850	49,125	(3,275)	(6.67)
Plant Maintenance and Operation Expenses	195,139	199,455	(4,316)	(2.16)
<b>Total Other Operating Expenses</b>	<b>798,619</b>	<b>765,890</b>	<b>32,729</b>	<b>4.27</b>
Depreciation	489,793	446,584	43,209	9.68
<b>Total Non-Operating Expense</b>	<b>22,627</b>	<b>5,581</b>	<b>17,046</b>	<b>305.43</b>
<b>Total Expenses</b>	<b>\$ 1,311,039</b>	<b>\$ 1,218,055</b>	<b>\$ 92,984</b>	<b>7.63</b>

Chart A graphically depicts expenditures by function.



**Chart A – Expenditures by Function**

**Expense category explanations:**

**Employee benefits** - The District's portion of health/dental insurance, Maine State Retirement, Workman's Comp insurance and Unemployment Insurance costs increased by 5.98% in 2014. This was due to an annual increase for Health and Dental coverage as well as the cost of benefits for a new employee.

**Contracted services** - This category includes services provided to the District for engineering, legal and auditing services which remained relatively the same with a decrease of 3.88% in 2014.

**Miscellaneous Expenses** - Miscellaneous Expenses increased by 31.66% primarily due to additional expenses for safety equipment and programs as well as training to support wastewater operator licenses.

**Plant maintenance and operation expenses** - This category decreased by 2.16% and includes all expenses related to the plant maintenance and operation such as utilities, maintenance and repairs, chemical supplies, sludge management and analysis, tools and supplies, telephones, waste disposal, safety equipment and training, and general and miscellaneous expenses.

**Net Non-Operating Expense**

This item is made up of interest expense. In 2014 this item had a net gain of \$17,046, an increase of 305.43% from 2013. This is primarily due to accrued interest payments for the new USDA Rural Development loan and the interest payments for the new truck loan.

**Contributions**

Currently, an entrance fee of \$2,500 is charged to any additional property that hasn't been assessed the 'lot benefited fee', in order to connect to the collector system and discharge a standard household unit. The funds are reserved to defer future rate increases for future capital replacement.

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	
			<u>\$</u>	<u>%</u>
Net Sewer Entrance Fees	\$ 10,000	\$ 32,500	\$ (22,500)	(69.23)

**Revenue Stability**

In 2014 the District's revenues from sewer fees along with other miscellaneous incomes totaled \$743,530, a 5.06% decrease from revenues of 2013.

**Significant Changes to Individual Funds**

**Operating and Management Fund**

Revenue decreased by 5.06% in 2014 due primarily to fewer septage pumping fees and the discontinuance of a significant customer in June of 2013.

Operating expenses (including depreciation) were up by 6.26% overall in 2014 due to increased operating expenses and depreciation expense.

**2014 and 2013 Operating Revenue:**

<u>2014</u>	<u>2013</u>	<b>Difference</b>	
		<u>\$</u>	<u>%</u>
\$ 743,530	\$ 783,149	\$ (39,619)	(5.06)

**2014 and 2013 Operating Expense:**

<u>2014</u>	<u>2013</u>	<b>Difference</b>	
		<u>\$</u>	<u>%</u>
\$1,288,412	\$1,212,474	\$ 75,938	6.26

**Special Funds:**

Throughout the year, capital purchases are made and paid for through the operating and maintenance fund. The operating and maintenance account for the amount that has been spent on capital expenditures is reimbursed annually at year end. If capital expenditures are incurred during the year, which are not included in the capital budget, the District Administrator will submit this expenditure to the Board of Trustees for approval for the transfers of funds from the special funds to the operating and maintenance fund.

**Sewer Entrance Fees**

Sewer entrance fees are one-time charges for new construction. Funds collected will help defer future rate increases and to defray the costs of any present and any future upgrade to the wastewater treatment facility.

	<u>2014</u>	<u>2013</u>
<b>Balances</b>	<u>\$ 13,585</u>	<u>\$ 31,082</u>

**Replacement-in-kind Funds**

These are funds designated by the Board of Trustees for capital assets acquisition and improvements. The fund for replacement-in-kind was established in 1993 and for five years thereafter an amount of \$46,000 was contributed by Prime Tanning Co., Inc. at a rate of 80.9% and the district users at a rate of 19.1% and for the period 1993-2001 5% of the operation and maintenance budget was also applied to this fund for replacement-in-kind.

	<u>2014</u>	<u>2013</u>
<b>Balances</b>	<u>\$ 50,500</u>	<u>\$ 75,014</u>

### Capital Improvement Funds

Funds for capital improvement have been accumulating from 1994 to date from various sources i.e. Maine Municipal Bond Bank re-funding rebates, State of Maine sludge closure contributions, interest income from investments and excess revenue over expenses.

	<u>2014</u>	<u>2013</u>
<b>Balances</b>	<u>\$ 23,763</u>	<u>\$ 41,420</u>

### Collector System Funds

This fund was established during 2005 and the funds are to be used for expenses incurred for repairs and/or replacement of the collector system.

	<u>2014</u>	<u>2013</u>
<b>Balances</b>	<u>\$ 34,379</u>	<u>\$ 34,376</u>

### Significant Budget Variances

The District is not legally required to adopt budgetary accounting and reporting. However, an annual budget is prepared by management and approved by the Board of Trustees. The budget is prepared on the operating and maintenance and on the capital expenditures.

### Long Term Debt

In 2008 a 20 year loan for \$600,000 was approved by the Maine Municipal Bond Bank from the Clean Water State Revolving Loan Fund for the construction of a new force main and pump station on Rochester Street.

During 2014, interim financing drawdowns for the School Street Pump Station capital improvement project to rehabilitate the School Street Pump Station continued until completely drawn half way through the year and replaced by the financing of said amount by the USDA.

A new 2015 Ford F-350 truck was purchased at the very end of 2014. The total debt (both the Long-term debt and the current portion) activity of 2014 is detailed below:

<u>Beginning Balance</u>	<u>Issues</u>	<u>Retirements</u>	<u>Ending Balance</u>
<u>\$ 923,613</u>	<u>\$ 429,339</u>	<u>\$ 38,076</u>	<u>\$ 1,314,876</u>

### Investment Report

A financial report is presented to the Board of Trustees by the District Administrator on a monthly basis summarizing the financial position of the District and how the District is managing its funds.

## **Economic Outlook**

The Berwick Sewer District Trustees and personnel are looking at the year ahead with careful optimism.

- Operating expense and income remain close, but still too close for comfort since the loss of Prime Tanning. The Trustees are looking to continue to stabilize and reduce expenses through carefully planned projects affecting the most costly items such as energy and chemicals.
- The Trustees are looking to further investigate and curtail the large quantity of Infiltration and Inflow of clean water into the sewer system which proportionally adds to the above expenses. Work to develop and implement a better asset maintenance program began at the end of 2013.
- The District's finance/grant package from the USDA to refurbish our antiquated School Street Pump Station, now that the pump station is complete, has a remaining grant portion that will be used for a bid package including several improvements to our wastewater treatment facility. The primary focus will be replacing and adding equipment to our treatment process that will provide the best return by reducing operating expense and improving our treatment process.
- The Town voted to re-establish the Town Betterment Fee in 2011 and it has continued in the following two years. This will go a long way toward sharing the cost of the School Street project and in turn make the District more prepared to accept whatever comes from the redevelopment of the Prime property.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Berwick Sewer District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Jay M. Wheeler, Administrator, Berwick Sewer District, P O Box 15, Berwick, ME 03901.

**BERWICK SEWER DISTRICT**  
DECEMBER 31, 2014 and 2013

**BASIC FINANCIAL STATEMENTS**

**BERWICK SEWER DISTRICT**  
**STATEMENTS OF NET POSITION**  
DECEMBER 31,

	<b>2014</b>	<b>2013</b>
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 58,387	\$ 149,991
Accounts Receivable	236,710	175,589
Inventory	7,660	10,373
Total Current Assets	302,757	335,953
Special Funds - Internally Restricted and Board Designated:		
Cash	119,727	181,892
Accounts Receivable	2,500	2,500
Total Special Funds	122,227	184,392
Other Assets:		
Debt Service Escrow	-	4,600
Utility Property:		
Operating Property	15,884,476	14,847,457
Less: Accumulated Depreciation	(11,437,905)	(10,948,112)
Net Utility Property, in Service	4,446,571	3,899,345
Construction in Progress	-	591,140
Total Utility Property	4,446,571	4,490,485
<b>TOTAL ASSETS</b>	<b>4,871,555</b>	<b>5,015,430</b>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	14,231	125,677
Other Current and Accrued Liabilities	24,616	15,878
Accrued Compensated Absences	35,308	40,774
Advances for Construction	368	368
Current Portion of Long-Term Debt	48,598	30,000
Total Current Liabilities	123,121	212,697
Long-Term Liabilities:		
Long-Term Debt	1,266,278	893,613
<b>TOTAL LIABILITIES</b>	<b>1,389,399</b>	<b>1,106,310</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	3,115,237	3,565,499
Restricted by Covenant	-	4,600
Unrestricted	366,919	339,021
<b>TOTAL NET POSITION</b>	<b>\$ 3,482,156</b>	<b>\$ 3,909,120</b>

**BERWICK SEWER DISTRICT**  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**YEAR ENDED DECEMBER 31,**

	<u>2014</u>	<u>2013</u>
<b>OPERATING REVENUES</b>		
Sewer Charges	\$ 743,530	\$ 783,149
<b>OPERATING EXPENSES</b>		
Salaries and Wages	333,818	309,328
Depreciation	489,793	446,584
Electricity	68,724	67,005
Chlorine and Chemicals	47,083	39,869
Plant Repairs and Maintenance	42,050	54,181
Employee Benefits	112,211	106,984
Consultant, NPDES/Test, and Pretreatment	19,314	20,094
Insurance	13,332	13,235
Professional Fees	15,491	12,880
Sludge Management	45,850	49,125
Payroll Taxes	29,594	26,818
Laboratory Supplies	7,600	6,490
Fuel Oil	17,695	20,324
Miscellaneous Expense	22,741	17,273
Water	4,700	4,787
Office Supplies and Postage	5,832	6,241
Telephone	6,604	6,319
Vehicle Operation and Travel Expense	5,297	4,457
Materials and Supplies	683	480
	<u>1,288,412</u>	<u>1,212,474</u>
<b>NET OPERATING LOSS</b>	(544,882)	(429,325)
<b>NON-OPERATING REVENUES OR (EXPENSES)</b>		
Special Funds' Interest Income	17	31
Interest Income (Unrestricted)	14,553	12,678
Net Gain on Sale of Assets	-	54,074
Interest Expense	(22,627)	(5,581)
Grant Proceeds	65,975	-
Bad Debt Recovery	50,000	-
	<u>107,918</u>	<u>61,202</u>
<b>CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS</b>	(436,964)	(368,123)
<b>CONTRIBUTIONS</b>		
Entrance Fees	10,000	32,500
<b>CHANGE IN NET POSITION</b>	(426,964)	(335,623)
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>3,909,120</u>	<u>4,244,743</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 3,482,156</u>	<u>\$ 3,909,120</u>

**BERWICK SEWER DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31,**

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers, Net of Settlement	\$ 732,409	\$ 773,039
Cash Payments to Suppliers and Contractors	(569,588)	(352,899)
Cash Payments to Employees	<u>(349,578)</u>	<u>(304,635)</u>
Net Cash Provided (Used) by Operating Activities	(186,757)	115,505
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Repayment of Long-Term Debt	(38,076)	(30,000)
Proceeds of Long-Term Debt	429,339	377,147
Advances for Construction	-	(32,666)
Interest Expense Paid	(7,541)	(5,673)
Grant Proceeds	65,975	-
Acquisitions and Construction of Operating Property	(445,879)	(503,987)
Proceeds from Sale of Assets	-	60,927
Entrance Fees Collected	<u>10,000</u>	<u>32,500</u>
Net Cash Used by Financing Activities	13,818	(101,752)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income Received	14,570	12,709
Proceeds from Debt Service Escrow	<u>4,600</u>	<u>-</u>
Net Cash Provided by Investing Activities	<u>19,170</u>	<u>12,709</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(153,769)	26,462
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>331,883</u>	<u>305,421</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 178,114</u>	<u>\$ 331,883</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Net Operating Loss	\$ (544,882)	\$ (429,325)
Adjustments not affecting cash:		
Depreciation	489,793	446,584
Changes in Assets and Liabilities		
(Increase) Decrease in:		
Accounts and Liens Receivable	(11,121)	(10,110)
Inventory	2,713	1,014
(Decrease) Increase in:		
Accounts Payable	(111,446)	102,649
Accrued Liability	(6,348)	1,990
Accrued Compensated Absences	<u>(5,466)</u>	<u>2,703</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (186,757)</u>	<u>\$ 115,505</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash Components:		
Internally Restricted and Board Restricted	\$ 119,727	\$ 181,892
Operating	<u>58,387</u>	<u>149,991</u>
	<u>\$ 178,114</u>	<u>\$ 331,883</u>

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

The summary of significant accounting policies of Berwick Sewer District (the "District") is presented to assist in understanding the representations of the District's management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

**Nature of Business**

The District, created in 1963, is a Quasi-Municipal Corporation organized pursuant to the Private and Special Laws chapter 154, under authority granted by an act of the Legislature of the State of Maine. The District provides and maintains a system of sewers and related waste treatment facilities for the welfare of the inhabitants of the District. The District is governed by a five person Board of Trustees who serves for staggered three-year terms.

**Basis of Accounting**

The accounting records of the District are maintained and the financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when the liability is incurred or economic asset used.

**Basis of Presentation**

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units utilizing an enterprise fund to account for its operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the periodic determination of revenues earned, expenses incurred, and net income is desired for purposes of facilitating management control and accountability. The District complies with Governmental Accounting Standards Board (GASB) relating to Governmental Entities that use proprietary fund accounting, to basic financial statements and management discussion and analysis report.

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's proprietary funds are the net charges to customers for sewer usage. Operating expenses include expenses on plant maintenance and operations, vehicle operations and maintenance, operating personnel costs, customer accounts, administrative and general, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating income and expenses.

**Cash**

For purposes of these statements, the District considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Maine statutes authorize investments in obligations of the U. S. Treasury and U. S. Agencies, and repurchase agreements. The District invests its funds in an effort to ensure preservation of capital, remain sufficiently liquid, and attain a reasonable market rate of return.

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)**

**Allowance for Doubtful Accounts**

The District does not maintain an allowance for doubtful accounts. Generally accepted accounting principles require that the allowance method be used to recognize bad debts. However, the District is permitted by the laws of the State of Maine to place liens on real property for sewer and lot betterment fees on unpaid balances of \$100 and over at year-end. The District has the authority to foreclose on property twelve months after the filing of liens if the liens and associated costs remain unpaid.

**Inventory**

Inventory is valued at the lower of market or cost determined on the first-in, first-out (FIFO) basis and consists of office and chemical supplies.

**Utility Property**

Utility property is stated at cost and depreciated on the straight-line method over their estimated useful lives ranging from 10 to 50 years. Routine maintenance and repairs are expensed as incurred. Estimated useful lives are as follows: Buildings & Upgrade, 20 - 50 years; Sanitary Sewers, 20 - 50 years; Machinery & Equipment, 30 - 33 years; and Improvements, 10 - 20 years.

**Capitalization Policy**

Expenditures that materially increase values, change capacities, or extend useful lives are capitalized. The amounts charged to utility plant accounts represent all reasonable and necessary costs, including labor, materials, equipment charges, and interest costs incurred during the construction period. Donated operating property is recorded at its estimated fair value at the date of donation. When property and equipment are retired, sold, or otherwise disposed of, the assets' carrying amount and related accumulated depreciation are removed from the accounts and any gain or loss is included in operations.

**Compensated Absences**

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. A liability for compensated absences that are attributable to services already rendered and that are not contingent on a specific event that is outside the control of the District and its employees is accrued as employees earn the rights to the benefits.

**Contributions in Aid of Construction**

Pursuant to Government Accounting Standards Board, contributions in aid (if any) are reported as income.

**BERWICK SEWER DISTRICT**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2014 and 2013

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES** (Continued)

**Net Position and Equity Classifications**

Net position is required to be classified into the following components:

Capital Assets	\$ 15,884,476
Accumulated Depreciation	(11,437,905)
Bonds and Notes Payable	(1,314,876)
Accrued Interest Payable	<u>(16,458)</u>
Total Net Investment in Capital Assets	<u>\$ 3,115,237</u>

*Net investment in capital assets* - This component consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

*Restricted* - This component consists of constraints placed on the use of net position which are either externally imposed by debt covenants, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* - This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of the bank’s failure, the District will not be able to recover the value of its deposits and investments that are in the possession of an outside party. The District does not have a policy for custodial credit risk.

**Deposits**

The District's practice is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in liquid investments planned to coincide with its cash needs during the year.

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)**

**Deposits (Continued)**

The District is investing excess cash in interest-bearing checking accounts that are either FDIC insured or collateralized at 102% margin. As of December 31, 2014, the District's reported deposits of \$178,114 with a bank balance of \$209,336 which were covered by FDIC.

**NOTE 3 - UTILITY PROPERTY**

Utility property is stated at cost and depreciated on the straight line method over the estimated useful lives of the assets as follows:

	<b>Balance</b>			<b>Balance</b>
	<b>Dec. 31 2013</b>	<b>Additions</b>	<b>Retirements</b>	<b>Dec 31, 2014</b>
Assets not being depreciated:				
Land	\$ 46,680	\$ -	\$ -	\$ 46,680
Construction in progress	591,140	(591,140)	-	-
Assets being depreciated:				
Buildings & Upgrade	7,098,202	959,313	-	8,057,515
Sanitary Sewers	3,355,230	4,765	-	3,359,995
Machinery & Equipment	2,380,420	72,941	-	2,453,361
Improvements	<u>1,966,925</u>	<u>-</u>	<u>-</u>	<u>1,966,925</u>
Total Cost	15,438,597	445,879	-	15,884,476
Accumulated Depreciation:				
Buildings & Upgrade	5,159,482	286,820	-	5,446,302
Sanitary Sewers	2,058,159	64,020	-	2,122,179
Machinery & Equipment	2,057,313	27,264	-	2,084,577
Improvements	<u>1,673,158</u>	<u>111,689</u>	<u>-</u>	<u>1,784,847</u>
Total Accumulated Depreciatic	<u>10,948,112</u>	<u>489,793</u>	<u>-</u>	<u>11,437,905</u>
Utility Property, net	<u>\$ 4,490,485</u>	<u>\$ (43,914)</u>	<u>\$ -</u>	<u>\$ 4,446,571</u>

The District's depreciation expense for the year ended December 31, 2014 and 2013 was \$489,793 and 446,584, respectively. The depreciation expenses of utility property acquired by capital grants and by donation are included in the above amount.

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 4 - SPECIAL FUNDS - INTERNALLY RESTRICTED AND BOARD DESIGNATED**

The following funds are considered internally restricted and board designated:

**Entrance Fee**

Currently, fees for new lots abutting the sewer system are being charged a fee of \$2,500. The funds are reserved for future capital replacement and/or to defer future rate increases. Current year activity and the effect on the reserve balance are summarized as follows:

Reserve for Entrance Fees at January 1, 2014	\$	31,082
Additional User Fee		10,000
Interest Income		3
Use of Funds		<u>(27,500)</u>
	\$	<u>13,585</u>

**Replacement-in-Kind**

The Board established a reserve for Replacement-in-Kind with funds to be used for plant upgrades and capital assets acquisitions. Activity for the year and the effect on the reserve balance is summarized as follows:

Reserve for Replacement-in-Kind at January 1, 2014	\$	75,014
Interest Income		7
Use of Funds		<u>(24,521)</u>
	\$	<u>50,500</u>

**Capital Improvement Reserve**

The Board established a Capital Improvement Reserve, setting aside funds to be used for the treatment plant and/or collector system. Activity for the year and the effect on the reserve balance is summarized as follows:

Reserve balance at January 1, 2014	\$	41,420
Interest Income		4
Use of Funds		<u>(17,661)</u>
	\$	<u>23,763</u>

**Collector System Reserve**

Consists of funds contributed by Prime Tanning Co., Inc. to be used by the District for expenses incurred for repairs and/or replacement of the collector system. Activity for the year and the effect on the reserve balance is summarized as follows:

Reserve for Collector System at January 1, 2014	\$	34,376
Interest Income		<u>3</u>
	\$	<u>34,379</u>

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 5 - LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS**

**Long-Term Debt Obligations**

The following is a summary of long-term debt transactions for the District for the year ended December 31, 2014:

**Business-Type Activities**

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Amounts</u> <u>Due</u> <u>Within</u> <u>One Year</u>
Bonds and Notes Payable:					
General Obligation Bonds	\$ 450,000	\$ 865,000	\$ (30,000)	\$ 1,285,000	\$ 41,478
Notes Payable	473,613	391,387	(865,000)	-	-
Lease Payable	-	<u>37,952</u>	<u>(8,076)</u>	<u>29,876</u>	<u>7,120</u>
Total Bonds and Notes Payable	<u>\$ 923,613</u>	<u>\$1,294,339</u>	<u>\$(903,076)</u>	<u>\$ 1,314,876</u>	<u>\$ 48,598</u>

Long-term debt outstanding at year end is as follows:

Maine Municipal Bond Bank: 2008 Capital Improvement Bond,  
Dated June 30, 2008, annual interest rate of 1.22%, maturing  
on April 1, 2028, principal payable in annual installments of  
\$30,000, interest paid semi annually. \$ 420,000

USDA Rural Development: 2014 Revenue Bond, Dated June  
5, 2014, annual interest rate of 3.00%, maturing on June 5,  
2054, principal and interest paid annually. 865,000

Total	1,285,000
Less: Current Portion	<u>(41,478)</u>
Long-Term Portion	<u>\$ 1,243,522</u>

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 5 - LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (Continued)**

**Long-Term Debt Obligations (Continued)**

Scheduled principal payments on long-term debt are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Amount</u>
2015	\$ 41,478	\$ 30,897	\$ 72,375
2016	41,823	30,181	72,004
2017	42,177	29,460	71,637
2018	42,543	28,729	71,272
2019	42,919	27,986	70,905
2020-2024	220,646	128,391	349,037
2025-2029	201,898	108,170	310,068
2030-2034	94,942	92,198	187,140
2035-2039	110,064	77,076	187,140
2040-2044	127,594	59,546	187,140
2045-2049	147,917	39,224	187,141
2050-2054	<u>170,999</u>	<u>16,142</u>	<u>187,141</u>
	<u>\$ 1,285,000</u>	<u>\$ 668,000</u>	<u>\$ 1,953,000</u>

Interest expense paid was \$18,654 for the year of which \$11,113 was capitalized.

**Capital Lease Obligations**

The following is a summary of capital lease transactions for the year ended December 31, 2014.

	<u>Year Ending</u> <u>December 31</u>	<u>Amount</u>
	2015	\$ 8,076
	2016	8,076
	2017	8,076
	2018	<u>8,076</u>
Total minimum lease payments		32,304
Less: Amounts representing interest		<u>(2,428)</u>
Present value of net minimum lease payments		29,876
Less: Current maturities of capital lease obligations		<u>(7,120)</u>
Long-term capital lease obligations		<u>\$ 22,756</u>

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 6 - COMPENSATED ABSENCES**

The change in compensated absences for the year ended December 31, 2014 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Used</u>	<u>Ending Balance</u>
Accrued Vacation	\$ 4,275	\$ 19,285	\$ (20,128)	\$ 3,432
Accrued Sick Time	<u>36,499</u>	<u>12,834</u>	<u>(17,457)</u>	<u>31,876</u>
	<u>\$ 40,774</u>	<u>\$ 32,119</u>	<u>\$ (37,585)</u>	<u>\$ 35,308</u>

**NOTE 7 - CUSTOMER ADVANCES FOR CONSTRUCTION**

The District receives advances for construction from or on behalf of its customers. Unused advances are refunded to the customers. Customer advances as of December 31, 2014 and 2013 totaled \$368 and \$368, respectively.

**NOTE 8 - RELATED PARTIES**

During the normal course of business, one of the Trustees provides contractual services to the District on a regular basis. The charges made for services performed by related parties were approximately \$4,713 and \$2,873 for the years ended December 31, 2014 and 2013, respectively.

**NOTE 9 - OTHER DISCLOSURES**

**Litigation**

The District is subject to certain legal proceedings and claims which arise in the ordinary course of conducting its activities. In the opinion of management, any ultimate liabilities (if any) are covered by insurance or will not materially affect the financial position of the District.

**Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions; and natural disaster for which the District carries commercial insurance. Based on the coverage provided by commercial insurance purchased, the District is not aware of any material actual or potential claim liabilities, which should be recorded at December 31, 2014 and 2013. Settled claims have not exceeded insurance coverage for any of the past three years.

**BERWICK SEWER DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014 and 2013**

**NOTE 10 - PENSION PLAN**

Description of the Plan - The District contributes to the Consolidated Plan for Participating Local Districts (CPPLD), a cost sharing multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System (MainePERS). The MainePERS is established and administered under the Maine Public Employees Retirement System Laws. CPPLD provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State legislature. The MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the CPPLD. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046, and is available on their website.

**Funding Policy** - Plan members are required to contribute 6.5% of their covered salary from January 1, 2014 to June 30, 2014 and 7.0% of their covered salary from July 1, 2014 to December 31, 2014. The District is required to contribute an actuarially determined rate which averaged 7.2% for 2014. The contribution requirements of plan members and the District are established by and may be amended by the State Legislature. The District's and plan member's total contributions to the MainePERS Consolidated Plan for the year ended December 31, 2014 and 2013 were \$36,684 and \$33,348, respectively, equal to the required contributions.

Additionally, the District employees participate in the Social Security Retirement Program. For the year ended December 31, 2014 and 2013, the contributions by the District amounted to approximately \$26,743 and \$23,305, respectively.

**NOTE 11 - INCOME TAXES**

The District qualifies as a tax-exempt organization under the provisions of the Internal Revenue Code, and, accordingly, its revenue is not subject to any state or federal income taxes.

**NOTE 12 - BAD DEBT RECOVERY**

During the year, the District recovered \$50,000 of bad debt that had been expensed in a prior fiscal year.

**NOTE 13 - SUBSEQUENT EVENTS**

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through June 29, 2015, the date the financial statements were available to be issued.

Audited Financial Statements

Town of Berwick, Maine

June 30, 2015



*Proven Expertise and Integrity*

TOWN OF BERWICK, MAINE

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JUNE 30, 2015

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*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Berwick  
Berwick, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Berwick, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### 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 misstatement.

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

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significant accounting estimates made by management, as well as evaluating the overall presentation of financial.

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, business-type activities, each major fund and the aggregate remaining fund information of the Town of Berwick, Maine as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 19 and 63 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

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

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

*RHR Smith & Company*

Buxton, Maine  
November 24, 2015

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The following management's discussion and analysis of the Town of Berwick, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year that ended on June 30, 2015. We encourage the readers to consider the information presented in conjunction with the Town's financial statements, which follow this section.

### Financial Highlights

- The ending net position of the Town of Berwick's governmental activities is \$10,927,197, an increase of \$645,873 or 6.3% when compared to the beginning net position figure of \$10,281,324.
- The ending net position of the Town of Berwick's business-type activities (Berwick Water Dept.) is \$3,501,277, an increase of \$22,191 or 0.6% when compared to the beginning net position figure of \$3,479,086.
- The ending fund balance for Governmental Funds is \$5,235,222. Although revenues exceeded expenditures by \$236,019, with transfers in of \$379,015 and transfers outs of \$365,672, the net change was an increase of \$249,362.
- The General Fund's ending fund balance is \$2,965,314; an increase of \$535,794 from the prior year's ending fund balance of \$2,429,520. Of the \$2,965,314, \$126,675 is reserved for nonspendable items such as tax acquired property, inventory, and prepaid expenses, and \$681,206 is committed for capital projects, accrued compensated absences and self-funded programs. A detail listing can be found in the notes to basic financial statements, refer to Note 7.
- The Town of Berwick adopted a fund balance policy in April 2014. The Town must maintain an unassigned fund balance in the General Fund of at least 12.5% of the succeeding year's general fund including county tax and education budgeted appropriations. The General Fund's unassigned fund balance as of June 30, 2015 was \$2,157,433 or 16.85% of the total FY16 budgeted appropriations. The Board of Selectmen can use any excess funds to fund the capital needs of the community as deemed appropriate and voted upon at Town Meeting. The Board of Selectmen will generally review and approve the capital projects during the annual budget process and place warrant articles on the Town Meeting Warrant. It is anticipated that the Board of Selectmen will have approximately \$500,000 to allocate to the Capital Projects during the FY17 budget process.

### Overview of the Financial Statements

The Town of Berwick's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

## Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

## Government-wide Statements

The Governmental-wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting, which is similar to what private-sector companies' use. These statements provide both short-term as well as long-term information in regards to the Town's financial position. This measurement focus takes into account all of the revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The *statement of net position* presents information on *all* of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in the Town's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Berwick are:

- *Governmental activities* – Most of the Town's basic services are included here, such as general government, public safety, public works, recreation and culture, health and welfare, and education. Property taxes and state and federal grants finance most of these activities.
- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. The activity for the Town of Berwick includes the water department.

## Fund Financial Statements

The fund financial statements provide more detailed information about the Town's most significant *funds* – not the Town as a whole. Funds are accounting devices that the Town uses to keep track of specific sources of funding and spending for particular purposes.

The Town has three kinds of funds -- governmental, proprietary and fiduciary.

- *Governmental funds* – Most of the Town's basic services are included in governmental funds. These fund statements tell how general government services were financed in the current year as well as what remains (fund balance) for future spending. These funds are reported using an accounting method called modified accrual accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Berwick presents five columns in the governmental funds balance sheet and the governmental fund statements of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund, highway improvement reserve, Lena Clark trust, and Berwick cemetery trust. All other funds are shown as non-major and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopts a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

- *Proprietary funds* – The Town of Berwick maintains one proprietary fund, the water department. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

- *Fiduciary funds* – These funds are used to account for resources held for the benefit of parties outside the Town of Berwick. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town’s own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

The Town is the trustee, or fiduciary, for the Clark/Clement Trust Fund that is set up primarily as scholarships. These assets, because of a trust arrangement, can only be used for trust beneficiaries. All of the Town’s fiduciary activities are reported in separate Statements of Fiduciary Net Position and Changes in Fiduciary Net Position. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## Reporting the Town as a Whole

### Net Position

The following is a condensed version of the Statement of Net Position:

	Governmental Activities		Business-type Activities	
	2015	2014	2015	2014
Current and other assets	\$ 6,369,238	\$ 6,518,898	\$ 376,566	\$ 318,897
Capital assets, net	6,151,762	5,776,962	4,142,893	4,321,806
Total assets	<u>12,521,000</u>	<u>12,295,860</u>	<u>4,519,459</u>	<u>4,640,703</u>
Total deferred outflows of resources	226,343	139,293	-	-
Current liabilities	487,329	665,437	155,865	151,721
Non-current liabilities	649,738	1,488,392	862,317	1,009,896
Total liabilities	<u>1,137,067</u>	<u>2,153,829</u>	<u>1,018,182</u>	<u>1,161,617</u>
Total deferred inflows of resources	683,079	-	-	-
Net Position:				
Invested in:				
Net investment in capital assets	6,151,762	5,776,962	3,151,155	3,196,216
Restricted	1,357,502	1,383,224	-	-
Unrestricted	3,417,933	3,121,138	350,122	282,870
Total net position	<u>\$ 10,927,197</u>	<u>\$ 10,281,324</u>	<u>\$ 3,501,277</u>	<u>\$ 3,479,086</u>

The decrease of \$149,660 in the current and other assets category for the governmental activities was primarily due to a decrease in investments of approximately \$83,000 and a decrease in taxes receivable and tax liens of approximately \$76,800. The increase of \$59,132 in the current and other asset category for the business-type activities was primarily due to the change in cash and cash equivalents, which was \$80,144. This increase was offset by a decrease in the accounts receivable of \$23,537.

The Capital Asset disclosure in the notes to the financial statements, see Note 5, shows how the change in capital assets, net of \$374,800 for governmental activities resulted. Note 5 also identify the change in capital assets for the business-type activities. The net change was a reduction of \$178,913.

The change in the current liabilities of (\$178,108) for governmental activities was primarily due to the year end accounts payable. In fiscal year 2014 the year end accounts payable included \$305,058 for the reclamation work done on Pine Hill Road. The business-type activities saw a slight increase in the current liabilities of \$5,607. This was due to an increase in the year end accounts payable for the Water Department.

The change in net investment in capital assets is explained in detail further in the Management Discussion & Analysis under the Capital Assets section.

### Changes in Net Position

The following is a condensed version of the Statement of Activities. **Note:** Unable to provide a comparison between the 2015 and 2014 Governmental Activities due to the implementation of GASB Statement No. 68. Only the beginning net position figure has been restated.

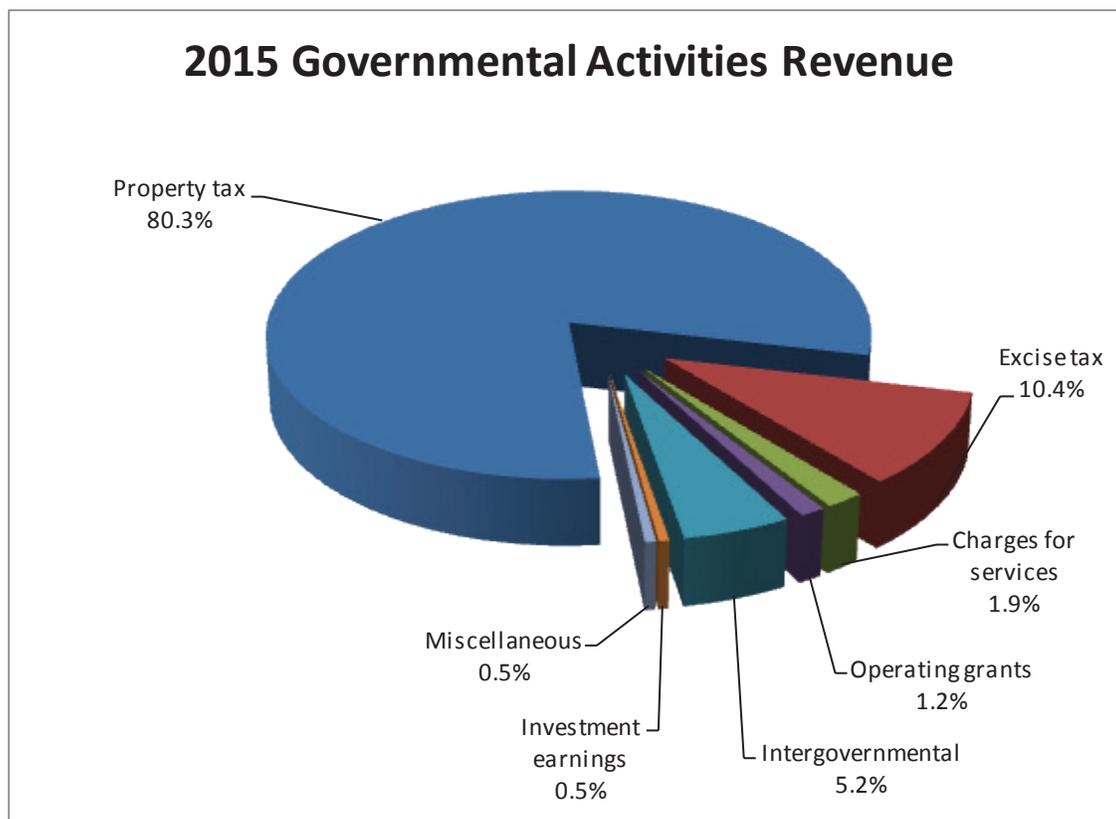
	<u>Governmental</u> <u>Activities</u>	<u>Business-type Activities</u>	
	2015	2015	2014
Revenues			
Taxes:			
Property	\$ 9,922,488	\$ -	\$ -
Excise	1,286,863	-	-
Program revenues			
Charges for services	232,628	619,815	609,840
Operating grants & contributions	150,465	-	-
Capital grants & contributions	-	-	-
Grants and contributions not restricted to specific programs			
Homestead exemption	123,724	-	-
BETE reimbursement	18,942	-	-
Local road assistance	57,268	-	-
Other federal aid	29,687	-	-
Other state aid	31,021	-	-
State revenue sharing	380,705	-	-
Investment earnings	62,726	-	-
Miscellaneous revenues	65,125	6,493	(489)
Total revenues:	12,361,642	626,308	609,351
Expenses			
Current:			
General government	897,519	-	-
Public safety	2,353,754	-	-
Public works	1,238,627	-	-
Health & welfare	45,749	-	-
Recreation & culture	224,447	-	-
Education	6,430,003	-	-
County tax	357,113	-	-
Outside appropriations	12,273	-	-
Unclassified	159,623	590,774	517,953

	<u>Governmental</u>	<u>Business-type Activities</u>		
	<u>Activities</u>	<u>2015</u>	<u>2015</u>	<u>2014</u>
Unallocated depreciation	10,004	-	-	-
Total expenses:	11,729,112	590,774	517,953	517,953
Net transfers	13,343	(13,343)	(10,450)	(10,450)
Change in net position	645,873	22,191	80,948	80,948
Net position - July 1 as restated	10,281,324	3,479,086	3,398,138	3,398,138
Net position - June 30	<u>10,927,197</u>	<u>\$ 3,501,277</u>	<u>\$ 3,479,086</u>	<u>\$ 3,479,086</u>

Approximately 80.3% of the Town’s revenues come from property taxes, while 10.4% comes from excise taxes and 5.2% from the State of Maine in the form of revenue sharing, homestead exemptions, BETE reimbursements, general assistance reimbursement, and other state aid.

The revenue for the Town’s governmental activities of \$12,361,642 was a decrease of \$24,603 from the fiscal year 2014’s amount of \$12,386,245. The largest decrease was in the investment earnings, which was down (\$133,029) or -68%. The investment return for fiscal year 2015 on the Cemetery Trust and the Lena Clark Trust was the major reason for the decrease in this revenue source. The largest increase was in the operating grants and contributions, which was up \$90,322 and primarily due to properly recording the Cops in School revenue received from MSAD #60 for reimbursement of the school resource officer.

The following pie chart shows the sources of revenue for fiscal year 2015.

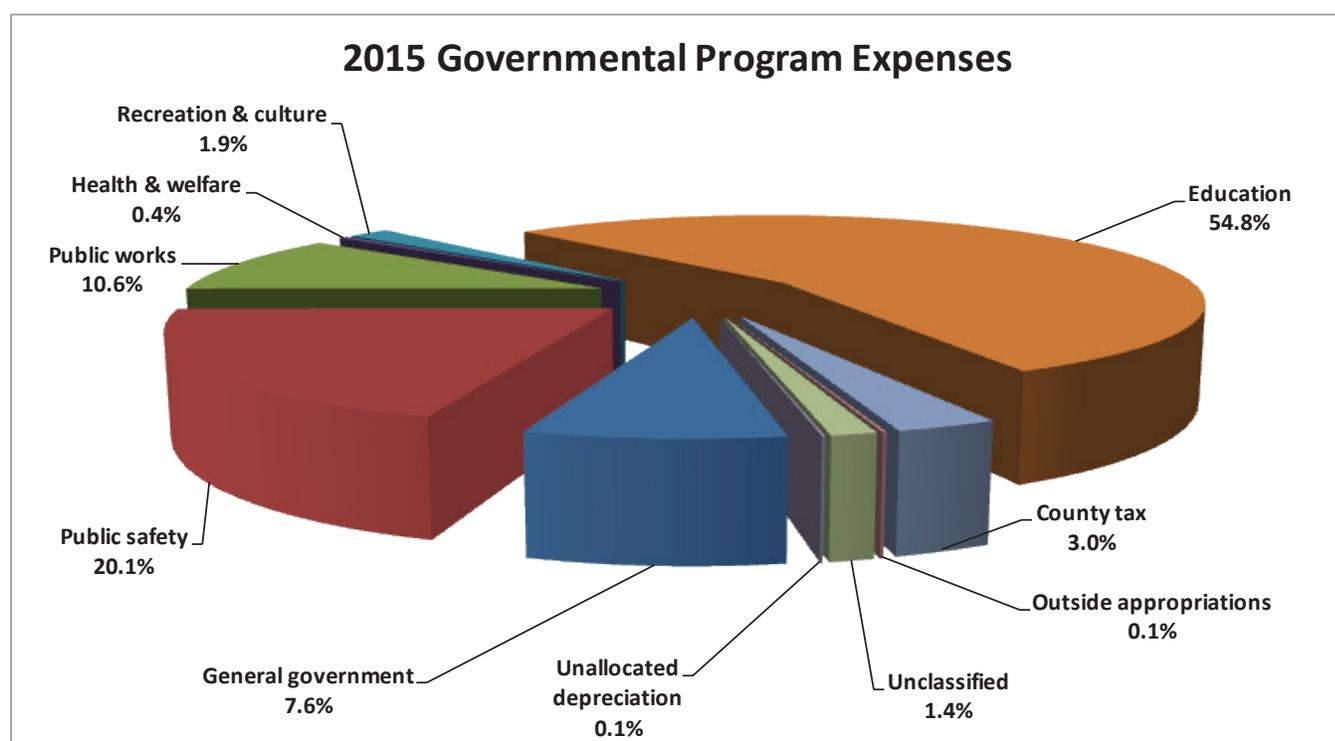


The expenses for the Town’s governmental activities were up by 4.6% or \$464,993 when compared to fiscal year 2014. The public works activity saw the largest increase and was due in large part because the transfer station or refuse activity was included under the public works activity. In previous years it was included under the health and welfare activity, which has caused the largest decrease in the health and welfare activity for fiscal year 2015.

The Town’s share of MSAD 60’s budget makes up 54.5% of the expenses for fiscal year 2015 and is only up slightly from the fiscal year 2014 assessment.

The next largest category is Public Safety which is 20.0% of the expenses for fiscal year 2015. This category covers the police and fire operations as well as the public hydrant fees charged by the Berwick Water Dept.

The following pie chart shows the functional expenses for fiscal year 2015.



Proprietary fund revenues were up \$16,957 due to the change in accounts receivable during fiscal year 2015. Expenses were up \$72,821 in fiscal year 2015 when compared to fiscal year 2014. The largest increase was in the contract labor and other services of \$25,787, and over half this increase was for the water rate case (\$8,108) and excavation work (\$7,200) during the fiscal year. The Water Department also disposed of its old treatment plant and transferred the land to the Town at a value of \$51,000.

### Governmental Activities

The cost of all governmental activities was \$11,729,112. The Town’s governmental activities include general government, public safety, public works, health and welfare, recreation and culture, education, county tax, outside appropriations, and unclassified.

However, as shown on the Statement of Activities, the amount that the taxpayers of Berwick ended up financing was \$9,922,488 or 84.2%, while some of the cost was paid by those who directly benefit from the programs -- \$232,628, and by other governments and organizations that subsidized certain programs with operating grants and contributions -- \$150,465. The Town also received \$2,056,061 in other general revenues, such as State Revenue Sharing, motor vehicle and boat excise taxes, homestead exemption, and interest earnings, to fund operations during fiscal year 2015.

As a result of the Governmental activities' revenues of \$12,374,985 exceeding the expenses of \$11,729,112, the Town of Berwick realized an increase to its net position of \$645,873.

### Proprietary Funds

The cost for the Water Department activities for fiscal year 2015 was \$590,774. The majority of revenues received by the Water Department were from charges for services in the amount of \$619,815. With revenues exceeding expenses, the Water Department realized an increase to its net position of \$22,191.

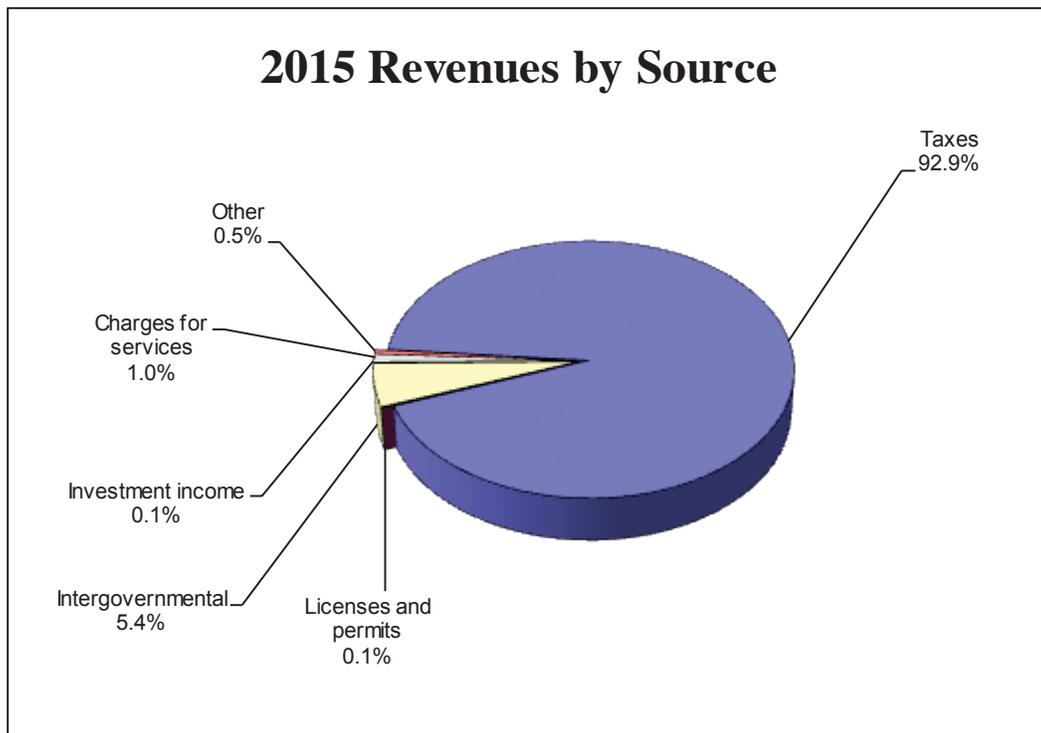
### The Town's Funds

The following is an analysis of the balances in the Town's major individual funds.

### General Major Governmental Functions

The following table summarizes the fiscal year 2015 revenues by source for the General Fund with the 2014 information for comparison while the pie chart summaries the 2015 revenues by source. Information is from Statement E.

	<u>2015</u>	<u>2014</u>	<u>\$ Chg</u>	<u>% Chg</u>
Revenues by source				
Taxes	\$ 11,283,175	\$ 11,235,876	\$ 47,299	0.4%
Licenses and permits	10,843	7,290	3,553	48.7%
Intergovernmental	652,644	610,065	42,579	7.0%
Investment income	7,318	5,122	2,196	42.9%
Charges for services	124,295	90,036	34,259	38.1%
Other	<u>65,125</u>	<u>63,804</u>	<u>1,321</u>	2.1%
<b>Total revenue</b>	<b><u>\$ 12,143,400</u></b>	<b><u>\$ 12,012,193</u></b>	<b><u>\$ 131,207</u></b>	<b>1.1%</b>



General Fund revenues increased 1.1% over the fiscal year 2014 amount. The following are some of the reasons for the changes in the revenue sources.

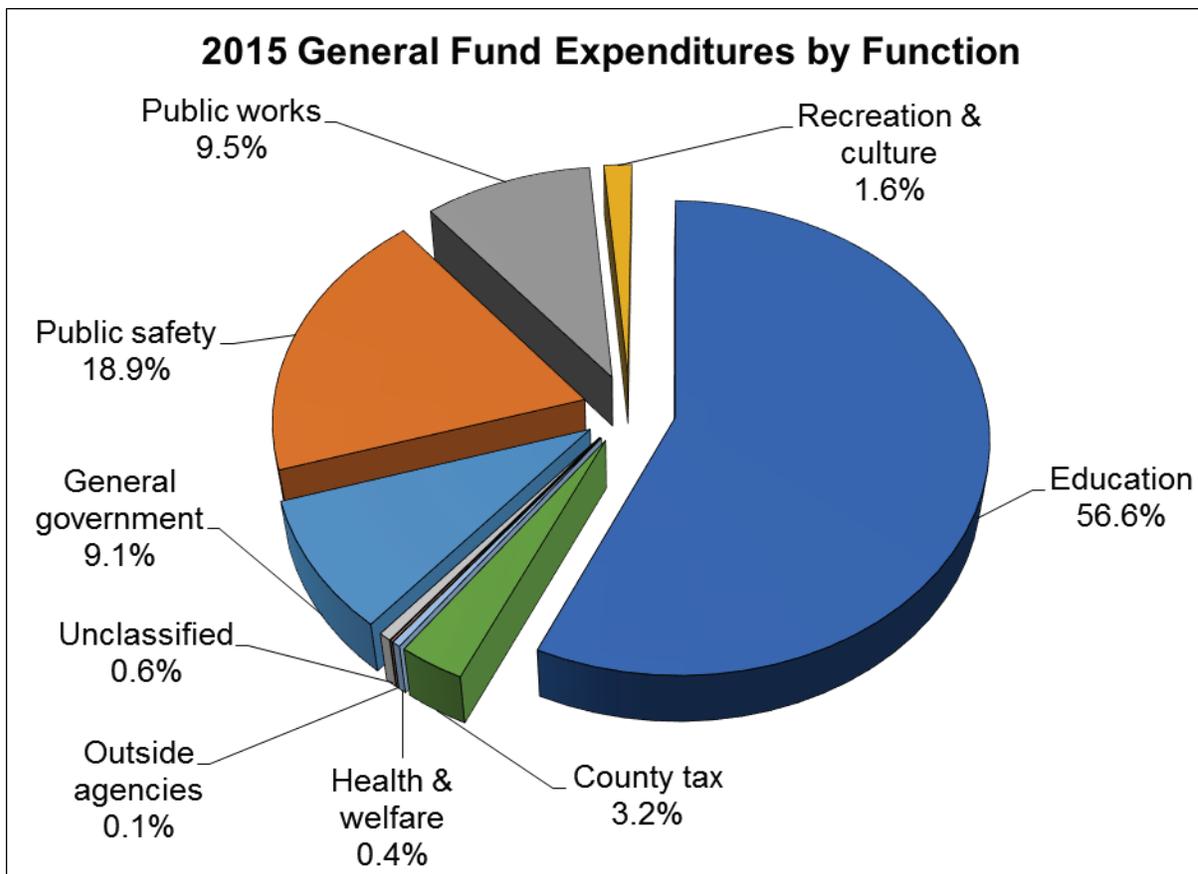
**Taxes:** The net appropriation or local tax requirement for FY2015 was a decreased of -2.4% or (\$245,334) from the FY2014 level, with a decrease in the net municipal appropriation of (\$187,932), and an increase in overlay of \$49,679. The overall tax rate collections for 2015 were slightly higher than for the 2014 tax year, with 93.6% of 2015 taxes being collected by the end of the fiscal year, while 93.2% of 2014 taxes were collected at the end of fiscal year 2014. Even so, the property tax collections for FY2015 were down (\$26,030) when compared to FY2014. This revenue source also includes vehicle and boat excise taxes and registration fees. The excise tax collections for fiscal year 2015 are approximately \$73,329 higher than fiscal year 2014.

**Intergovernmental:** The increase in this category is due to the recording of the COPS in School reimbursement from MSAD #60 of \$68,565 as a revenue and not netting it against the expenditures as done in previous years. The Town also recorded a FEMA reimbursement of \$29,687 in fiscal year 2015 but none in fiscal year 2014. However, the Town saw a substantial decrease in the BETE reimbursement in fiscal year 2015 when compared to fiscal year 2014 of (\$22,261), and a Homestead Exemption reimbursement decrease of (\$28,080).

**Charges for services:** The \$34,259 increase in this revenue source is primarily due to increased building/electrical/plumbing permit activity.

The following table summarizes the General Fund expenditures by function for fiscal year 2015 with 2014 information for comparison while the pie chart displays the General Fund expenditures by function for fiscal year 2015. Information is from Statement E.

	<u>2015</u>	<u>2014</u>	<u>\$ Chg</u>	<u>% Chg</u>
Expenditure by function				
General government	\$ 1,034,353	\$ 1,015,634	\$ 18,719	1.8%
Public safety	2,144,634	2,028,740	115,894	5.7%
Public works	1,082,229	1,070,720	11,509	1.1%
Recreation & culture	178,069	169,865	8,204	4.8%
Education	6,430,003	6,399,697	30,306	0.5%
County tax	357,113	351,890	5,223	1.5%
Health & welfare	45,672	57,914	(12,242)	-21.1%
Outside agencies	12,273	41,026	(28,753)	-70.1%
Unclassified	<u>67,925</u>	<u>40,955</u>	<u>26,970</u>	65.9%
<b>Total expenditures</b>	<b><u>\$ 11,352,271</u></b>	<b><u>\$ 11,176,441</u></b>	<b><u>\$ 175,830</u></b>	<b>1.6%</b>



The General Fund expenditures increased 1.6% or \$175,830 over fiscal year 2014 levels.

The public safety function saw the largest increase of \$115,894 or 5.7%. The biggest portion of the increase was due to halting the past practice of netting the COPS in School reimbursement from MSAD 60 in the Police Department budget. The impact of this change was approximately \$69,000. The Fire Department's budget saw a nearly \$10,000 increase in its part-time wage line due to the implementation of a new pay scale for the on-call force based upon the recommendations in the MRI Study. The cost for overtime wages in both Police and Fire Departments were up from the fiscal year 2014 levels by a little over \$20,000. The cost for

dispatch services through the Town of South Berwick was up 3.2% or \$5,600 from fiscal year 2014 costs.

The largest decrease was seen in the outside agencies function of -70.1% or (\$28,753). There were a couple of reasons for the decrease in this function. First of all, the Town was able to negotiate a three year contract for ambulance service with American Ambulance at no cost to the Town. This generated a savings of nearly \$18,000. Secondly, the Board of Selectmen decided to cease funding outside agencies other than American Legion, Coast Bus Service, and the Seacoast Shipyard Association. This decision saved the taxpayers approximately \$12,450 in fiscal year 2015.

The net results of operations for fiscal year 2015 are \$535,794, after transfers in of \$54,977 and transfers out of \$310,312. The following table summarizes the General Fund's fund balance for fiscal year 2015 with 2014 information for comparison.

	<u>2015</u>	<u>2014</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Nonspendable	\$ 126,675	\$ 119,242	\$ 7,433	6.2%
Restricted	-	-	-	n/a
Committed	681,206	-	681,206	n/a
Assigned	-	173,198	(173,198)	-100.0%
Unassigned	<u>2,157,433</u>	<u>2,137,080</u>	<u>20,353</u>	1.0%
<b>Total fund balance</b>	<b><u>\$ 2,965,314</u></b>	<b><u>\$ 2,429,520</u></b>	<b><u>\$ 535,794</u></b>	<b>22.1%</b>

The General Fund's total fund balance increased by 22.1% or \$535,794 due to a number of factors.

In the Nonspendable category, the change in prepaid expenses as of June 30, 2015 of \$5,744 was the largest contributor to the 6.2% increase. Inventory value also saw an increase of \$2,647.

Due to a change in reporting of fund balance for voter approved items, the Committed category saw an increase of \$681,206, while the Assigned category saw a reduction of (\$173,198). The biggest increase was in the amount voters approved to take from unassigned fund balance to construct and repair roads, bridges, and sidewalks. At the May 2015 Town Meeting the voters approved using \$320,000 for this purpose, while in May 2014 they only approved using \$105,000 from unassigned fund balance. The voters also approved at the May 2015 Town Meeting to utilize \$240,000 from unassigned fund balance for various capital projects and equipment purchases. These include: the purchase of a new dump truck at a cost of \$165,000, provide \$60,000 to repair and/or maintain outfalls 005 and 006 as part of the Town's stormwater program and to comply with the Town's MS4 permit, provide \$5,000 to purchase SCBA and bottle upgrade & replacement for Fire Department, and set aside \$10,000 for Fire Station repairs and renovations.

The Capital Improvement Project Fund's Highway Improvement Reserve Fund has only one source of revenue and that is from the Local Road Assistance Program (LRAP). These funds come from the State of Maine's Department of Transportation and are to be used for road improvements. The fiscal year 2015 LRAP payment from the State was down \$5,176 from the amount received in fiscal year 2014.

The major expenditure from the Highway Improvement Reserve Fund during fiscal year 2015 was the reclamation of Long Swamp Road, from junction of Little River Road to #67 Long Swamp), at a cost of \$130,720.

The net results of operations for fiscal year 2015 was a decrease of (\$21,601), after transfers in of \$120,000.

The following table summarizes the Highway Improvement Reserve Fund's fund balance for fiscal year 2015 with 2014 information for comparison.

	<u>2014</u>	<u>2014</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balances:				
Committed	\$ 489,538	\$ 511,139	(\$ 21,601)	-4.2%
<b>Total fund balance</b>	<b>\$ <u>489,538</u></b>	<b>\$ <u>511,139</u></b>	<b>(\$ <u>21,601</u>)</b>	<b>-4.2%</b>

The Permanent Fund's Lena Clark Trust Fund received \$21,268 in investment income net of unrealized gains and losses during fiscal year 2015. This was a decrease of approximately \$45,242 when compared to fiscal year 2014 figure. While the Berwick Cemetery Trust received \$34,132 in investment income net of unrealized gains and losses, which was a decrease of \$89,965 when compared to fiscal year 2014.

Investment management fees for fiscal year 2015 for the Lena Clark Trust were up \$339 and for the Berwick Cemetery Trust they were up \$414 when compared to fiscal year 2014. The Cemetery Trust also in February 2015 remitted to the Berwick Cemetery Association the interest earnings for calendar year 2014, which amounted to \$40,686.

During fiscal year 2015, the Lena Clark Trust account had a transfer out of \$35,360 to help cover the cost of a new boiler for the Town Hall.

The net results of operations for fiscal year 2015 for the Lena Clark Trust was (\$18,029) after transfers out of \$35,360; while it was (\$11,652) for the Berwick Cemetery Trust.

The following table summarizes the Lena Clark Trust Fund's fund balance for fiscal year 2015 with 2014 information for comparison.

	<u>2015</u>	<u>2014</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Nonspendable	\$ 440,852	\$ 446,213	(\$ 5,361)	-1.2%
Restricted	<u>28,670</u>	<u>41,338</u>	( <u>12,668</u> )	-30.6%
<b>Total fund balance</b>	<b>\$ <u>469,522</u></b>	<b>\$ <u>487,551</u></b>	<b>(\$ <u>18,029</u>)</b>	<b>-3.7%</b>

The following table summarizes the Berwick Cemetery Trust Fund's fund balance for fiscal year 2015 with 2014 information for comparison.

	<u>2015</u>	<u>2014</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Nonspendable	\$ 854,684	\$ 866,076	(\$ 11,392)	-1.3%
Restricted	<u>7,761</u>	<u>8,021</u>	( <u>260</u> )	-3.2%
<b>Total fund balance</b>	<b><u>\$ 862,445</u></b>	<b><u>\$ 874,097</u></b>	<b><u>(\$ 11,652)</u></b>	<b>-1.3%</b>

### Proprietary Funds

The Town's proprietary funds provide the same type of information fund in the governmental-wide financial statements, but in more detail. The water department had an increase in net position for the current year of \$22,191 and a total net position of \$3,501,277.

### General Fund Budgetary Highlights

The Town continues to meet its responsibilities for sound financial management. As shown in Schedule 1, actual revenues exceeded budgeted revenues by \$243,964, and actual expenditures were under budgeted appropriations by \$364,056. This resulted in a positive net effect of \$608,020. However, after transfers, the net change in fund balance was a positive \$535,794.

The unassigned fund balance at \$2,157,433 is a healthy figure and represents 16.8% of the total budgeted appropriations for FY2016. The goal of the Town's fund balance policy is to maintain a General Fund unassigned fund balance of at least 12.5% of the yearly Education, Town, and York County appropriations. The Town's management anticipates that during the FY2017 budget process, the Board of Selectmen will consider utilizing the unassigned fund balance in excess of the 12.5% for the Town's Capital Budget.

The original (or adopted) budget for fiscal year 2014-2015 was \$11,933,441 and there was one voter approved adjustment made to the original budget of \$25,000 during fiscal year 2015. This was to cover the overtime and salt expenditure overages in the Public Works budget.

### Capital Asset and Debt Administration

#### Capital Assets

As of June 30, 2015, the net book value of capital assets recorded by the Town increased by \$195,887.

The following is a summary of the Town of Berwick’s capital assets, net of depreciation.

**Town of Berwick, Maine**  
**Capital Assets (Net of Depreciation)**

	<b>2015</b>	<b>2014</b>
Art work and historical treasures	\$ 11,000	\$ 11,000
Land and other non-depreciable assets	871,646	871,646
Buildings and improvements, land improvements	1,286,851	1,290,041
Machinery and equipment	1,040,478	918,215
Vehicles	888,390	769,250
Infrastructure	6,196,290	6,238,616
	<b><u>\$ 10,294,655</u></b>	<b><u>\$ 10,098,768</u></b>

At the end of fiscal year 2015, the Town had invested \$680,873 in a broad range of capital assets.

The following chart identifies the assets that were added during fiscal year 2015.

		<b>Category Total</b>
<hr/>		
Building and building improvements		
General Govt	Town Hall boiler (includes engineering costs)	\$ 73,580
		\$ 73,580
Machinery and equipment		
General Govt	Accounting software (TRIO)	25,463
	Sony robotic camera (BCTV), 3 cameras	7,565
	Sony robotic camera control panel (BCTV)	2,353
	TS2 type 2 traffic signal controller	3,550
Public Safety	Honda generators (2)	3,600
	Motorola radio for new cruiser	2,728
	Ruggedized laptop (Fire)	2,464
	Motorola radio for Command vehicle	4,312
	Laptop & docking station for new cruiser	3,530
	Laptop for Command vehicle	3,259
	Dash-mounted radar units (2)	4,996
Public Works	Exmark 52" mower	5,621
	Caterpillar backhoe/loader	115,687
	Plasma cutter	1,894
Recreation	EZ dock system	8,000
Water	3" Omni C2 meter	2,032
	Digital PH sensor	926
	SC200 controller	1,740
	LMI B9 series pump	1,410
	Dechlorination bazooka	1,735
	UV water quality monitor	1,984
	Hydrant replacement (School St)	6,650
	2" Omni T2 meter	979
		212,478

		Category	Category Total
Vehicles			
Public Safety	2014 Dodge Charger police cruiser		24,638
	2015 Chevrolet Tahoe (Command vehicle)		40,059
Public Works	2015 Ford F250 4x4 w/V-plow		35,204
	2015 Western Star dump truck w/wing & plow		164,194
			264,095
Infrastructure			
Public Works	Reclaim Long Swamp Road (from Little River to #67)		130,720
			130,720
<b>Total Assets Added During FY2015</b>			<b>\$ 680,873</b>

The depreciation expense for 2015 was \$475,675.

The Town has appropriated \$747,450 in fiscal year 2016 for the following capital expenditures: one and one half police cruisers, fire department's pumper replacement, replacement of the Town Hall's phone system, replacement of the police department's repeater and antenna, seven sets of personal protective equipment for the fire department, hose replacement for the fire department, SCBA and bottle upgrade and replacement for the fire department, fire station repairs and/or renovations, new roof for the public works garage, repair the salt shed walls, dump truck for public works, second lease payment for loader/backhoe, funding for work on outfalls 005 and 006 as part of the Town's stormwater program, and funds to go into the highway infrastructure account for roads, bridges and sidewalks.

Refer to Note 5 of the Notes to Financial Statements for more detailed information.

### Long-Term Debt Activity

As of June 30, 2015, the Town had a total of \$991,738 of outstanding general obligation debt versus \$1,125,590 last year. Other obligations include vacation and sick time and net pension liability.

Refer to Note 6 of Notes to Financial Statements for more detailed information.

### Economic Factors and Next Year's Budget and Tax Rates

The Town's assessed value ratio as of April 1, 2015 is 106%, down 1.9% from the April 1, 2014 assessed value ratio and is under the State maximum cap of 110%.

The total assessed value as of April 1, 2015, is \$635,767,823, which is an increase of \$3,960,124 or 0.63% from the prior year. One factor in the small increase in assessed value was the removal of just over \$1,400,000 in taxable value related to the Town tax acquiring the five former Prime Tanning lots in downtown Berwick making them tax exempt for the 2016 tax year. The actual new taxable valuation as of April 1, 2015 was approximately \$10,784,000.

The Town of Berwick's tax rate is \$16.30. The following chart shows the change in the Town's tax rate from 2015 to 2016.

	<u>2016</u>	<u>2015</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>	<u>Tax</u> <u>Allocation</u>
Town	\$ 5.21	\$ 5.16	\$0.05	0.97%	32.0%
School	\$10.53	\$10.18	\$0.35	3.44%	64.6%
County	\$ <u>0.56</u>	\$ <u>0.56</u>	\$ <u>0.00</u>	0.00%	<u>3.4%</u>
<b>Totals:</b>	<b><u>\$16.30</u></b>	<b><u>\$15.90</u></b>	<b><u>\$0.40</u></b>	<b><u>2.52%</u></b>	<b><u>100.0%</u></b>

The Town's municipal appropriation is \$5,759,476, an increase of \$699,381 or 13.8% when compared to FY 2015. An increase in non-property tax revenue of \$142,411 and an increase in the use of unassigned fund balance of \$494,000 resulted in a net appropriation of \$3,235,366; an increase of \$62,970 or 1.98%.

The largest increase in the municipal budget was in the funding of capital projects. For fiscal year 2015, the Town voters approved raising and appropriating \$183,678 to fund various capital projects and equipment reserves, as well as utilizing \$105,000 of unassigned fund balance for highway infrastructure improvements. However, for fiscal year 2016, the Town voters approved raising and appropriating \$187,450 to fund various capital projects and equipment reserves, as well as utilizing \$560,000 of unassigned fund balance for highway infrastructure improvements, capital projects and capital equipment. This is an overall increase of \$455,000 or 433.3% from fiscal year 2015.

The Town's contribution to MSAD #60's budget is \$6,696,358; an increase of \$266,355 or 4.1%.

The County tax assessment is a decreased of \$5,558, or -1.56% reduction.

### **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional information, contact the Town Manager or Finance Director, at 11 Sullivan Street, Berwick, Maine 03901.

**TOWN OF BERWICK, MAINE**  
**Statement of Net Position**  
**June 30, 2015**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 101,285	\$ 203,424	\$ 304,709
Investments	4,998,674	-	4,998,674
Receivables:			
Accounts	35,306	140,724	176,030
Taxes receivable (net of allowance of \$21,110)	632,156	-	632,156
Tax liens	436,619	-	436,619
Due from other governments	37,222	-	37,222
Tax acquired property	2,021	-	2,021
Prepaid expenses	51,803	-	51,803
Inventory	72,851	32,418	105,269
Internal balances	1,301	(1,301)	-
<b>Total current assets</b>	<b>6,369,238</b>	<b>375,265</b>	<b>6,744,503</b>
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets	785,000	97,646	882,646
Depreciable capital assets, net	5,366,762	4,045,247	9,412,009
<b>Total noncurrent assets</b>	<b>6,151,762</b>	<b>4,142,893</b>	<b>10,294,655</b>
<b>TOTAL ASSETS</b>	<b>12,521,000</b>	<b>4,518,158</b>	<b>17,039,158</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amount on pensions	226,343	-	226,343
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>226,343</b>	<b>-</b>	<b>226,343</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 12,747,343</b>	<b>\$ 4,518,158</b>	<b>\$ 17,265,501</b>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 120,487	\$ 9,720	\$ 130,207
Accrued wages and benefits	55,820	3,863	59,683
Due to other governments	55,560	-	55,560
Other liabilities	108,372	-	108,372
Accrued interest	-	6,030	6,030
Current portion of long-term obligations	147,090	134,951	282,041
<b>Total current liabilities</b>	<b>487,329</b>	<b>154,564</b>	<b>641,893</b>
Noncurrent liabilities:			
Net pension liability	471,220	-	471,220
Bonds payable	-	856,787	856,787
Accrued compensated absences	178,518	5,530	184,048
<b>Total noncurrent liabilities</b>	<b>649,738</b>	<b>862,317</b>	<b>1,512,055</b>
<b>TOTAL LIABILITIES</b>	<b>1,137,067</b>	<b>1,016,881</b>	<b>2,153,948</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amount on pensions	683,079	-	683,079
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>683,079</b>	<b>-</b>	<b>683,079</b>
<b>NET POSITION</b>			
Net investment in capital assets	6,151,762	3,151,155	9,302,917
Restricted	1,357,502	-	1,357,502
Unrestricted	3,417,933	350,122	3,768,055
<b>TOTAL NET POSITION</b>	<b>10,927,197</b>	<b>3,501,277</b>	<b>14,428,474</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 12,747,343</b>	<b>\$ 4,518,158</b>	<b>\$ 17,265,501</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Statement of Activities**  
**For the Year Ended June 30, 2015**

		Program Revenues			Net (expense) Revenue and Changes in Net Position		
Functions/programs	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Total Governmental activities	Business type activities	Total
Primary government:							
Governmental activities:							
General government	\$ 897,519	67,045	-	-	(830,474)	-	(830,474)
Public safety	2,353,754	42,246	82,550	-	(2,228,958)	-	(2,228,958)
Public works	1,238,627	1,473	-	-	(1,237,154)	-	(1,237,154)
Health and welfare	45,749	36,647	2,671	-	(6,431)	-	(6,431)
Recreation	224,447	85,217	13,205	-	(126,025)	-	(126,025)
Education	6,430,003	-	-	-	(6,430,003)	-	(6,430,003)
County tax	357,113	-	-	-	(357,113)	-	(357,113)
Outside appropriations	12,273	-	-	-	(12,273)	-	(12,273)
Unclassified	159,623	-	52,039	-	(107,584)	-	(107,584)
Unallocated depreciation (Note 4)	10,004	-	-	-	(10,004)	-	(10,004)
Total governmental activities	11,729,112	232,628	150,465	-	(11,346,019)	-	(11,346,019)
Business-type activities:							
Water department	590,774	619,815	-	-	-	29,041	29,041
Total business-type activities	590,774	619,815	-	-	-	29,041	29,041
<b>Total primary government</b>	<b>\$ 12,319,886</b>	<b>\$ 852,443</b>	<b>\$ 150,465</b>	<b>\$ -</b>	<b>\$ (11,346,019)</b>	<b>\$ 29,041</b>	<b>\$ (11,316,978)</b>
General revenues:							
Property taxes, levied for general purposes					9,922,488		9,922,488
Motor vehicle and boat excise taxes					1,286,863		1,286,863
Grants and contributions not restricted to specific programs:							
State Revenue Sharing					380,705		380,705
Homestead exemption					123,724		123,724
BETE reimbursement					18,942		18,942
Local road assistance					57,268		57,268
Other State aid					31,021		31,021
Other Federal aid					29,687		29,687
Unrestricted investment earnings					62,726		62,726
Miscellaneous revenues					65,125	6,493	71,618
Net transfers					13,343	(13,343)	-
Total general revenues and transfers					11,991,892	(6,850)	11,985,042
Change in net position					645,873	22,191	668,064
Net position - beginning, as restated					10,281,324	3,479,086	13,760,410
<b>Net position - ending</b>					<b>\$ 10,927,197</b>	<b>\$ 3,501,277</b>	<b>\$ 14,428,474</b>

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE  
Balance Sheet  
Governmental Funds  
June 30, 2015

	General	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 101,285	-	-	-	-	101,285
Investments	3,649,258	-	469,522	862,205	17,689	4,998,674
Receivables:						
Accounts	33,940	-	-	240	1,126	35,306
Taxes (net of allowance for uncollectibles)	632,156	-	-	-	-	632,156
Tax liens	436,619	-	-	-	-	436,619
Due from other governments	29,687	-	-	-	7,535	37,222
Tax acquired property	2,021	-	-	-	-	2,021
Prepaid expenses	51,803	-	-	-	-	51,803
Inventory	72,851	-	-	-	-	72,851
Due from other funds	6,681	489,538	-	-	433,067	929,286
<b>Total assets</b>	<b>\$ 5,016,301</b>	<b>489,538</b>	<b>469,522</b>	<b>862,445</b>	<b>459,417</b>	<b>7,297,223</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	114,852	-	-	-	5,635	120,487
Accrued wages and benefits	55,820	-	-	-	-	55,820
Due to other governments	55,560	-	-	-	-	55,560
Other liabilities	108,372	-	-	-	-	108,372
Due to other funds	922,606	-	-	-	5,379	927,985
Total liabilities	1,257,210	-	-	-	11,014	1,268,224
Deferred inflows of revenues:						
Unavailable revenue - property taxes	793,777	-	-	-	-	793,777
Total deferred inflows of resources	793,777	-	-	-	-	793,777
Fund balances:						
Nonspendable	126,675	-	440,852	854,684	-	1,422,211
Restricted	-	-	28,670	7,761	25,535	61,966
Committed	681,206	489,538	-	-	344,527	1,515,271
Assigned	-	-	-	-	78,341	78,341
Unassigned	2,157,433	-	-	-	-	2,157,433
Total fund balances	2,965,314	489,538	469,522	862,445	448,403	5,235,222
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 5,016,301</b>	<b>489,538</b>	<b>469,522</b>	<b>862,445</b>	<b>459,417</b>	<b>7,297,223</b>

See accompanying notes to financial statements.

Statement D

**TOWN OF BERWICK, MAINE**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2015**

Total fund balances - total governmental funds, Statement C	\$	5,235,222
Amounts reported for governmental activities in the statement of net position (Statement A) are different because:		
Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. More specifically:		
Non-depreciable capital assets	\$	785,000
Depreciable capital assets, net		<u>5,366,762</u>
Deferred outflows of resources are not financial resources and therefore not reported in the funds.		226,343
Long-term liabilities are not due and payable in the current period and therefore not reported in the funds:		
Compensated absences		(178,518)
Pension liability		(618,310)
Deferred inflows of resources are not available in the current period and therefore not reported in the funds.		(683,079)
Deferred revenues -- more specifically, property taxes and liens not reported on Statement A		793,777
<b>Net position of governmental activities</b>	<b>\$</b>	<b>10,927,197</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2015**

	General	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes						
Property taxes	\$ 9,996,312	-	-	-	-	9,996,312
Excise taxes	1,286,863	-	-	-	-	1,286,863
Licenses and permits	10,843	-	-	-	-	10,843
Intergovernmental	652,644	57,268	-	-	14,235	724,147
Investment income, net of unrealized gains/(losses)	7,318	-	21,268	34,132	8	62,726
Charges for services	124,295	-	-	1,800	163,355	289,450
Unclassified	65,125	-	-	-	-	65,125
<b>Total revenues</b>	<b>12,143,400</b>	<b>57,268</b>	<b>21,268</b>	<b>35,932</b>	<b>177,598</b>	<b>12,435,466</b>
Expenditures:						
Current:						
General government	1,034,353	-	-	-	-	1,034,353
Public safety	2,144,634	-	-	-	-	2,144,634
Public works	1,082,229	-	-	-	-	1,082,229
Recreation & culture	178,069	-	-	-	-	178,069
Education	6,430,003	-	-	-	-	6,430,003
County tax	357,113	-	-	-	-	357,113
Health & welfare	45,672	-	-	-	-	45,672
Outside appropriations	12,273	-	-	-	-	12,273
Unclassified	67,925	-	3,937	47,584	117,903	237,349
Capital outlay	-	198,869	-	-	478,883	677,752
<b>Total expenditures</b>	<b>11,352,271</b>	<b>198,869</b>	<b>3,937</b>	<b>47,584</b>	<b>596,786</b>	<b>12,199,447</b>
Excess (deficiency) of revenues over (under) expenditures	791,129	(141,601)	17,331	(11,652)	(419,188)	236,019
Other financing sources (uses):						
Transfers in	54,977	120,000	-	-	204,038	379,015
Transfers out	(310,312)	-	(35,360)	-	(20,000)	(365,672)
<b>Total other financing sources (uses)</b>	<b>(255,335)</b>	<b>120,000</b>	<b>(35,360)</b>	<b>-</b>	<b>184,038</b>	<b>13,343</b>
<b>Net change in fund balances</b>	<b>535,794</b>	<b>(21,601)</b>	<b>(18,029)</b>	<b>(11,652)</b>	<b>(235,150)</b>	<b>249,362</b>
<b>Fund balances (deficit), beginning of year</b>	<b>2,429,520</b>	<b>511,139</b>	<b>487,551</b>	<b>874,097</b>	<b>683,553</b>	<b>4,985,860</b>
<b>Fund balances (deficit), end of year</b>	<b>\$ 2,965,314</b>	<b>489,538</b>	<b>469,522</b>	<b>862,445</b>	<b>448,403</b>	<b>5,235,222</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2015**

Net change in fund balances - total governmental funds (from Statement E)	\$	249,362
Amounts reported for governmental activities in the statement of activities (Statement B) 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 as depreciation expense.		
Capital asset purchases capitalized		714,416
Capital assets disposed		(7,335)
Depreciation expense		(332,281)
		374,800
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(73,824)
Deferred outflows of resources are a consumption of net assets by the government that are applicable to a future reporting period and therefore are not reported in the funds.		87,050
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in long term accrued compensated absences (Note 6) and net pension liability.		36,064 655,500
Deferred inflows of resources are a consumption of net assets by the government that are applicable to a future reporting period and therefore are not reported in the funds.		(683,079)
<hr/>		
<b>Change in net position of governmental activities (see Statement B)</b>	<b>\$</b>	<b>645,873</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	<b>Enterprise Funds</b>
	<b>Water</b>
	<b>Department</b>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 203,424
Accounts (net of allowance for uncollectibles)	140,724
Due from other governments	-
Inventory	32,418
Due from other funds	-
Total current assets	376,566
Noncurrent assets:	
Land	97,646
Buildings and improvements	1,435,014
Vehicles and equipment	1,140,671
Plant / infrastructure	4,020,580
Total capital assets	6,693,911
Less: accumulated depreciation	(2,551,018)
Total noncurrent assets	4,142,893
<b>Total assets</b>	<b>\$ 4,519,459</b>
<b>LIABILITIES AND NET ASSETS</b>	
Current liabilities:	
Accounts payable	\$ 9,720
Accrued payroll and related liabilities	3,863
Accrued interest	6,030
Current portion of long-term debt	134,951
Due to other funds	1,301
Total current liabilities	155,865
Noncurrent liabilities:	
Bonds payable	856,787
Accrued compensated absences	5,530
Total noncurrent liabilities	862,317
<b>Total liabilities</b>	<b>1,018,182</b>
<b>NET POSITION</b>	
Net investment in capital assets	3,151,155
Unrestricted	350,122
<b>Total net position</b>	<b>\$ 3,501,277</b>

*See accompanying notes to financial statements.*

**Statement H**

**TOWN OF BERWICK, MAINE**  
**Statement of Revenues, Expenditures and Changes in Net Position**  
**Proprietary Funds**  
**For the year ended June 30, 2015**

	<b>General</b>
<hr/>	
Operating Revenues:	
Charges for services	\$ 619,815
Other	4,379
<b>Total operating revenues</b>	<b>624,194</b>
<hr/>	
Operating Expenses:	
Labor and salaries	140,311
Employee benefits	38,290
Payroll taxes	15,587
Audit services	1,900
Contract labor and other services	31,012
Operating supplies	38,367
Equipment / equipment maintenance	16,581
Purchase of power	25,253
Utilities	7,788
Water testing	4,704
Sewer disposal	22,615
Postage	3,784
Clothing	7,190
Depreciation	143,394
Amortization	-
Miscellaneous	15,158
<b>Total operating expenses</b>	<b>511,934</b>
<hr/>	
<b>Operating Income (Loss)</b>	<b>112,260</b>
<hr/>	
Other financing sources (uses):	
Interest income	2,114
Interest expense	(27,840)
Disposal of capital asset	(51,000)
Transfers in	21,634
Transfers out	(34,977)
<b>Total other financing sources (uses)</b>	<b>(90,069)</b>
<hr/>	
Change in Net Position	22,191
<hr/>	
Net Position, beginning of year	3,479,086
<hr/>	
<b>Net Position, end of year</b>	<b>\$ 3,501,277</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the year ended June 30, 2015**

		Enterprise Funds
		Water
		Department
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$	643,352
Other receipts		4,379
Payments to employees		(152,264)
Payments to suppliers		(226,493)
Net cash provide (used) by operating activities		268,974
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest Income		2,114
Net cash provided (used) by investing activities		2,114
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest payments on bond payable		(28,268)
Principal payments on bond payable		(133,853)
Transfers - net		(13,343)
Purchase of capital assets		(15,480)
Net cash provided (used) by capital and related financing activities		(190,944)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		80,144
<b>CASH AND CASH EQUIVALENTS - JULY 1</b>		123,280
<b>CASH AND CASH EQUIVALENTS - JUNE 30</b>	\$	<b>203,424</b>
<b>TO NET CASH PROVIDED (USED) BY OPERATING</b>		
Operating income (loss)	\$	112,260
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense		143,394
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable		23,537
(Increase) decrease in inventory		(1,062)
(Increase) decrease in due from other governments		-
(Increase) decrease in due from other funds		-
(Decrease) increase in accounts payable		4,261
(Decrease) increase in accrued payroll		675
(Decrease) increase in accrued interest		-
(Decrease) increase in due to other funds		(1,463)
(Decrease) increase in unamortized bond premium		-
(Decrease) increase in compensated absences		(12,628)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	\$	<b>268,974</b>

*See accompanying notes to financial statements.*

Statement J

**TOWN OF BERWICK, MAINE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2015**

	<b>Private-purpose Trust Fund Clark Clement Scholarship</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,136
Investments	30,000
<b>Total assets</b>	<b>35,136</b>
<b>LIABILITIES</b>	
Accounts payable	-
<b>Total liabilities</b>	<b>-</b>
<b>NET POSITION</b>	
Restricted - donor endowment	30,000
Unrestricted	5,136
<b>Total net position</b>	<b>35,136</b>
<b>TOTAL LIABILITIES AND NET POSTION</b>	<b>\$ 35,136</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2015**

		<b>Private-purpose Trust Funds</b>	<b>Clark Clement Scholarship</b>
<hr/>			
Additions:			
Donations	\$	-	
Investment income		18	
Total additions		<hr/> 18	
<hr/>			
Deductions:			
Scholarships awarded			1,200
Total deductions			<hr/> 1,200
<hr/>			
Change in net position			(1,182)
Net position, beginning of year			<hr/> 36,318
<hr/>			
<b>Net position, end of year</b>	<b>\$</b>		<b>35,136</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town of Berwick, Maine was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government services, public safety, public works, health and welfare, education, and recreation and culture.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described by GASB Statement No. 14 and amended by GASB Statement No. 39 and Statement No. 61

**B. Government-Wide and Fund Financial 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. The Town's water department is categorized as business-type activities. All other activities of the Town are categorized as governmental.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is 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 and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, 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 or a business-type activity.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues, charges for services, etc.)

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

**C. Measurement Focus – Basic Financial Statements & Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, 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:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of 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:

- a. The 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.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements, and other miscellaneous fees which are a direct result of the proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

- a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

3. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (private-purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the government or business-type activities categories. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the 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.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**E. Budget**

The Town’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 year, the Town prepares a budget for the 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 is called for the purposes of adopting the proposed budget after public notice of the meeting is given.
3. The budget is adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

**F. Deposits and Investments**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The Town of Berwick has a formal investment policy, and also follows the State of Maine Statutes.

**G. Inventories**

Inventories consist of expendable supplies held for consumption and are valued at cost. Under the consumption method, the costs of inventory items are recognized as expenditures when used.

**H. Interfund Receivables and Payables**

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

**I. Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

**J. Allowance for Uncollectible Accounts**

The allowance for uncollectible accounts is estimated to be \$21,110 as of June 30, 2015 for taxes and liens receivables.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

**K. 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. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated use lives are as follows:

Buildings	20 – 50 years
Infrastructure	25 – 100 years
Machinery and equipment	3 – 50 years
Vehicles	3 – 25 years

**L. Long-term Obligations**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type activities is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds payable, compensated absences, and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

**M. Compensated Absences**

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term liabilities in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2015, the Town's liability for compensated absences is \$184,048.

**N. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**O. Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town currently has one type of item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Prepaid taxes qualifies for reporting in this category. This item is reported only in the governmental funds balance sheet. Deferred inflows related to pensions qualify for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as inflows of resources in the period that the amounts become available.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

**P. Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds.

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

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Q. Fund Balances**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

During fiscal year 2014, the Board of Selectmen adopted a Fund Balance Policy. It is the policy of the Town of Berwick to maintain an unassigned fund balance in the General Fund at 12.5% of the succeeding year’s budgeted appropriations for the General Fund including education and county tax.

The policy establishes a process and criteria for the continued evaluation of that target level as conditions warrant. The policy also establishes a process for maintaining the targeted level of unassigned fund balance, and the priority for the use of amounts in excess of the target. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

The General Fund unassigned fund balance total of \$2,157,433 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 following is a summary of the various components of fund balances by funds with the change from 2014 to 2015:

	<u>2015</u>	<u>2014</u>	<u>\$ Change</u>
<b>Major Funds:</b>			
General Fund:			
Nonspendable	\$ 126,675	\$ 119,242	\$ 7,433
Committed	681,206	173,198	508,008
Unassigned	2,157,433	2,137,080	20,353
Subtotal General Fund	<u>2,965,314</u>	<u>2,429,520</u>	<u>535,794</u>
Highway improvement reserve:			
Committed	489,538	511,139	(21,601)
Lena Clark trust:			
Nonspendable	440,852	446,213	(5,361)
Restricted	28,670	41,338	(12,668)
Cemetery trust:			
Nonspendable	854,684	866,076	(11,392)
Restricted	7,761	8,021	(260)
<b>Total Major Funds</b>	<b>\$ <u>4,712,997</u></b>	<b>\$ <u>4,302,307</u></b>	<b>\$ <u>410,690</u></b>

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

	<u>2015</u>	<u>2014</u>	<u>\$ Change</u>
<b>Nonmajor Funds:</b>			
Special Revenue Funds:			
Restricted	7,846	3,858	3,988
Committed	79,344	66,076	13,268
Assigned	78,341	51,678	26,663
Capital Project Funds:			
Committed	265,183	544,223	(279,040)
Permanent Funds:			
Restricted	17,689	17,718	(29)
<b>Total Nonmajor Funds</b>	<b>\$ <u>448,403</u></b>	<b>\$ <u>683,553</u></b>	<b>\$ <u>(235,150)</u></b>

<sup>1</sup>Reclassified 2014 Assigned Fund Balance to Committed to properly classify voter approved items.

**R. Revenue Recognition – Property Taxes – Modified Accrual Basis**

The Town’s property tax for the current year was levied September 2, 2014 on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Taxes were due on October 15, 2014 and April 15, 2015. Interest on unpaid taxes commenced on October 16, 2014 and April 16, 2015, at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

**S. Program Revenues**

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

**T. Operating/Non-operating Proprietary Fund Revenues**

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

**U. Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

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

**V. Use of Estimates**

During the preparation of the Town’s financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

State statutes require that all investments made by the Town consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

**A. Deposits**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC and NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2015, cash consisted of the following:

	<b><u>Carrying amount</u></b>	<b><u>Bank balance</u></b>
Checking, savings, NOW, and certificates of deposit accounts:		
Government Funds	\$ 303,424	\$ 308,637
Cash equivalents	3,720,042	3,707,768
Petty Cash - Government Funds	<u>1,285</u>	<u>1,285</u>
<b>Totals</b>	<b>\$ <u>4,024,751</u></b>	<b>\$ <u>4,017,690</u></b>

**B. Investments**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)**

At June 30, 2015, the Town’s investments were comprised of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturities</u>		
		<u>Not Applicable</u>	<u>Less than 1 Year</u>	<u>1 Year to 5 Years</u>
Mutual funds, ETFs and closed-end funds	\$ 1,243,790	\$ -	\$ 1,243,790	\$ -
Fixed income	34,842	34,842	-	-
Total Fair Value:	<u>\$ 1,278,632</u>	<u>\$ 34,842</u>	<u>\$ 1,243,790</u>	<u>\$ -</u>
% of Portfolio:		2.7%	97.30%	0.00%

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

**NOTE 3 – RECEIVABLES**

**A. Receivables**

Receivables as of year-end for the Town’s individual major funds and non-major funds, and enterprise fund (water department) in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	<u>General</u>	<u>Enterprise Fund</u>	<u>Cemetery Trust Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Receivables:					
Taxes	\$ 632,156	\$ -	\$ -	\$ -	\$ 632,156
Tax Liens	436,619	-	-	-	436,619
Accounts	33,940	140,724	240	1,126	176,030
Intergovernmental	<u>29,687</u>	<u>-</u>	<u>-</u>	<u>7,535</u>	<u>37,222</u>
<b>Net total receivables</b>	<b><u>\$ 1,132,402</u></b>	<b><u>\$ 140,724</u></b>	<b><u>\$ 240</u></b>	<b><u>\$ 8,661</u></b>	<b><u>\$ 1,282,027</u></b>

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 3 – RECEIVABLES (Continued)**

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the *deferred revenue* reported in the governmental funds was \$793,777.

**B. Property Taxes**

Property taxes for the current year were committed on September 2, 2014, on the assessed value listed as of April 1 for all real and personal property located in the Town. Assessed values are periodically established by the Town’s Assessing Agent at 100% of assumed market value. The assessed value represented 108.0% of the estimated State valuation of \$576,350,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$86,230 for the year ended June 30, 2015.

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

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

The following summarizes the 2015 and 2014 levies:

	<u>2015</u>	<u>2014</u>
Taxable Assessed Value	\$ 622,837,235	\$ 621,940,711
Tax Rate (per \$1,000)	15.90	16.05
Commitment	9,903,404	9,982,148
Supplemental Taxes Assessed	4,617	5,858
	9,908,021	9,988,006
Less: Abatements	6,582	2,410
Collections	9,271,384	9,310,329
Receivable at June 30, 2015 and 2014	\$ 630,055	\$ 675,267

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 3 – RECEIVABLES (Continued)**

	<u>2015</u>	<u>2014</u>
Due Date(s)	1/2 10/15/2014	1/2 10/15/2013
	1/2 4/15/2015	1/2 4/15/2014
Interest Rates on Delinquent Taxes	7.0%	7.0%
Collection Rate	93.6%	93.2%

**C. Intergovernmental Receivables**

Intergovernmental receivables are comprised of the following:

General fund - FEMA Reimbursement	\$ 29,687
Other governmental funds:	
Police grants special revenue funds:	
Maine Warden Service ATV grant	400
Maine Bureau of Highway Safety OUI grant	3,535
Maine Bureau of Highway Safety Seatbelt grant	<u>3,600</u>
<b>Total</b>	<b>\$ <u>37,222</u></b>

**NOTE 4 – INTERFUND ACCOUNTS**

Individual interfund loans receivable and payable balances at June 30, 2015 were as follows:

	<u>Interfund loans receivable</u>	<u>Interfund loans payable</u>
Governmental Funds		
General fund	\$ 6,681	\$ 922,606
Highway improvement reserve	489,538	-
Enterprise fund	-	1,301
Other governmental funds:		
Special revenue funds:		
Town hall water damage	863	-
T-shirts/hats	396	-
Police grants	-	5,379
York Hospital grant	750	-
BEBA	2,962	-

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 4 – INTERFUND ACCOUNTS (Continued)**

	<u>Interfund loans receivable</u>	<u>Interfund loans payable</u>
Berwick community TV	84,229	-
Recreation programs	36,721	-
Recreation trips	37,125	-
Riverfront project	4,088	-
Capital project funds		
Town hall reserve	57,657	-
Planning reserve	2,500	-
Police department reserve	38,285	-
Fire department reserve	120,873	-
Civil defense	3,156	-
Highway equipment reserve	34,746	-
Transfer station reserve	4,103	-
Recreation improvement reserve	4,613	-
<b>Totals:</b>	<b>\$ <u>929,286</u></b>	<b>\$ <u>929,286</u></b>

The purpose of the interfunds is to charge revenue and expenditure activity to the appropriate funds. With centralized cash, everything is received and disbursed through the general fund except certain water department transactions. With interfund accounts, it allows the activity to be recorded within the proper fund, even though the activity occurs within the general fund cash account.

Interfund transfers during the year ended June 30, 2015 consisted of the following:

<b>Fund</b>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 54,977	\$ 310,312
Highway infrastructure reserve fund	120,000	-
Lena Clark trust fund	-	35,360
Enterprise fund (water department)	21,634	34,977
Other governmental funds:		
Special revenue funds:		
Recreation fees fund	-	20,000

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 4 – INTERFUND ACCOUNTS (Continued)**

<b>Fund</b>	<b><u>Transfer In</u></b>	<b><u>Transfer Out</u></b>
Capital project funds:		
Town Hall reserve fund	71,360	-
Planning reserve fund	2,500	-
Police department reserve fund	55,000	-
Fire department reserve fund	75,178	-
Total other governmental funds	204,038	20,000
<b>Totals</b>	<b>\$ 400,649</b>	<b>\$ 400,649</b>

The transfers out comprised of the following:

1. From the General Fund: to provide funds for various capital projects (\$288,678) and the Town's share of the 1999 general obligation bond payment (\$21,634).
2. From the Permanent Fund's Lena Clark Trust Fund: to provide funds for the Town Hall's new boiler (\$35,360).
3. From the Enterprise Fund (Water Department): to provide funding for accounting and administrative services provided to the water department during fiscal year 2015 (\$34,977).
4. From the Special Revenue Fund's Recreation Fees Fund: to provide funding to offset the recreation operations budget for fiscal year 2015 (\$20,000).

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 5 – CAPITAL ASSETS**

A summary of capital assets follows:

	Balance 6/30/14	Additions & Reclassifications	Deductions & Reclassifications	Balance 6/30/15
<b><u>Governmental Activities</u></b>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 723,000	\$ 51,000	\$ -	\$ 774,000
Works of Art	11,000	-	-	11,000
<i>Total Capital Assets, not being depreciated</i>	<u>734,000</u>	<u>51,000</u>	<u>-</u>	<u>785,000</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	157,444	-	-	157,444
Buildings and Improvements	1,061,007	73,580	-	1,134,587
Machinery and Equipment	1,071,611	195,021	(138,105)	1,128,527
Vehicles	2,197,523	264,095	(182,968)	2,278,650
Infrastructure	3,678,202	130,720	-	3,808,922
<i>Total Capital Assets, being depreciated</i>	<u>8,165,787</u>	<u>663,416</u>	<u>(321,073)</u>	<u>8,508,130</u>
<b>Less Accumulated Depreciation:</b>				
Land Improvements	(138,526)	(5,670)		(144,196)
Buildings and Improvements	(502,242)	(35,224)		(537,466)
Machinery and Equipment	(729,523)	(59,146)	138,105	(650,564)
Vehicles	(1,434,206)	(134,653)	175,633	(1,393,226)
Infrastructure	(318,328)	(97,588)		(415,916)
Total Accumulated Depreciation	<u>(3,122,825)</u>	<u>(332,281)</u>	<u>313,738</u>	<u>(3,141,368)</u>
Total Capital Assets, being depreciated, net	<u>5,042,962</u>	<u>331,135</u>	<u>(7,335)</u>	<u>5,366,762</u>
<b>Governmental Activities Capital</b>				
<b>Assets, Net</b>	<b><u>\$ 5,776,962</u></b>	<b><u>\$ 382,135</u></b>	<b><u>\$ (7,335)</u></b>	<b><u>\$ 6,151,762</u></b>

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 5 – CAPITAL ASSETS (continued)**

Depreciation expense was charged to functions/programs of the governmental activities as follows:

	<u>2015</u>	<u>2014</u>
Administration	\$ 9,928	\$ 10,287
Police	67,077	47,870
Fire	90,125	86,018
Public Works	150,339	167,515
Recreation	3,900	3,315
Recycling	908	907
Town-wide	10,004	7,701
<b>Total depreciation expense</b>	<b>\$ 332,281</b>	<b>\$ 323,613</b>

	<u>Balance</u>	<u>Additions &amp;</u>	<u>Deductions &amp;</u>	<u>Balance</u>
	<u>6/30/14</u>	<u>Reclassifications</u>	<u>Reclassifications</u>	<u>6/30/15</u>
<b><u>Business-type activities</u></b>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 148,646	\$ -	\$ (51,000)	\$ 97,646
<i>Total Capital Assets, not being depreciated</i>	148,646	-	(51,000)	97,646
<i>Capital Assets, being depreciated:</i>				
Buildings and Improvements	1,475,014	-	(40,000)	1,435,014
Machinery and Equipment	1,099,698	17,456	(6,151)	1,111,003
Vehicles	29,668	-	-	29,668
Infrastructure	4,020,580	-	-	4,020,580
<i>Total Capital Assets, being depreciated</i>	6,624,960	17,456	(46,151)	6,596,265
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	(762,656)	(35,876)	40,000	(758,532)
Machinery and Equipment	(523,571)	(29,093)	4,176	(548,488)
Vehicles	(23,735)	(2,967)	-	(26,702)
Infrastructure	(1,141,838)	(75,458)	-	(1,217,296)
Total Accumulated Depreciation	(2,451,800)	(143,394)	44,176	(2,551,018)
Total Capital Assets, being depreciated, net	4,173,160	(125,938)	(1,975)	4,045,247
<b>Governmental Activities Capital</b>				
Assets, Net	<b>\$ 4,321,806</b>	<b>\$ (125,938)</b>	<b>\$ (52,975)</b>	<b>\$ 4,142,893</b>

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 6 – LONG TERM DEBT**

**A. Statutory Debt Limit**

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specific purposes in excess of certain percentages of state valuation of such municipality. At June 30, 2015, the Town was in compliance with these limitations.

**B. Changes in Long-term Debt**

Long-term liability activity for the year ended June 30, 2015, was as follows:

**Governmental activities:**

	Balance 7/1/2014	Additions	Deletions	6/30/2015	Current Portion
Accrued compensated absences	\$ 214,582	\$ 27,001	\$ (56,407)	\$ 185,176	\$ -
Net pension liability	<u>1,273,810</u>	<u>178,072</u>	<u>(833,572)</u>	<u>618,310</u>	<u>147,090</u>
	<u>\$1,488,392</u>	<u>\$ 205,073</u>	<u>\$ (889,979)</u>	<u>\$ 803,486</u>	<u>\$ 147,090</u>

**Business-type activities:**

	Balance 7/1/2014	Additions	Deletions	6/30/2015	Current Portion
Bonds payable	\$1,125,590	\$ -	\$ (133,852)	\$ 991,738	\$ 134,951
Accrued compensated absences	<u>18,158</u>	<u>62</u>	<u>(12,690)</u>	<u>5,530</u>	<u>-</u>
	<u>\$1,143,748</u>	<u>\$ 62</u>	<u>\$ (146,542)</u>	<u>\$ 997,268</u>	<u>\$ 134,951</u>

**C. Bonds and Notes Payable**

General obligation bonds are direct obligations and pledge the full faith and credit of the Town. These bonds are issued as serial bonds, generally with equal amounts of principal maturing each year.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 6 – LONG TERM DEBT (Continued)**

The following is a summary of outstanding bonds payable at June 30, 2015:

	<b>Business-type Activities</b>
\$681,050 - 1999 General Obligation Bond due in annual principal and interest installments through February 2027. Interest is charged at a rate of 4.5% per annum. Annual payments are \$43,268.	\$ 394,315
\$434,627 - 2009 General Obligation Bond due in semi-annual principal and administrative fee installments through October 2019. This is a drinking water state revolving loan so no interest is charged. Semi-annual principal payments are either \$500 or \$28,487.	256,385
\$434,627 - 2009 General Obligation Bond due in semi-annual principal and administrative fee installments through October 2019. This is an ARRA drinking water state revolving loan so no interest is charged. Also, there was \$254,913 of principal forgiveness on this loan as a result of the American Recovery and Reinvestment Act of 2009. Semi-annual principal payments are either \$500 or \$11,226.	101,038
\$300,000 - 2012 General Obligation Bond due in annual principal and semi-annual interest installments through November 2022. Interest is charged at a rate of between 1.48% and 2.585% per annum. Annual principal payments are \$30,000.	240,000
	\$ 991,738

The Proprietary Funds' Water Department pays all business-type activities long-term debt requirements. The annual debt service requirements to amortize bonds and notes payable are as follows:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2016	\$ 134,951	\$ 22,527	\$ 157,478
2017	136,100	20,678	156,778
2018	137,300	18,732	156,032
2019	138,554	16,868	155,422
2020	100,151	15,074	115,225
2021-2025	264,009	45,432	309,441
2026-2027	80,673	5,477	86,150
	\$ 991,738	\$ 144,788	\$ 1,136,526

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 6 – LONG TERM DEBT (Continued)**

**D. Compensated Absences**

The Town’s policy relating to compensated absences is described in Note 1, M. The long-term portion of this debt, amounting to \$178,518 for governmental activities at June 30, 2015 and \$5,530 for business-type activities at June 30, 2015, is expected to be paid in future years from future resources.

Long-term compensated absences as of June 30, 2015, are comprised of the following:

<u>Type of Leave</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Sick paid upon termination	\$ 92,671	\$ -
Vacation	48,028	4,641
Annual Leave (Police Union)	32,630	-
Compensatory time	<u>5,189</u>	<u>889</u>
<b>Totals:</b>	<b><u>\$ 178,518</u></b>	<b><u>\$ 5,530</u></b>

On August 6, 2014, the Board of Selectmen approved the Teamsters contract. As part of this new union contract, the members of the Teamsters union have given up their rights to any sick leave upon termination, death or layoff. This has had a significant impact on the liability in future years and accounts for the decrease in the compensated absences as of June 30, 2015.

**NOTE 7 – COMPONENTS OF FUND BALANCES**

As of June 30, 2015, other fund balance components consisted of the following:

	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>
General Fund:				
Tax acquired property	\$ 2,021	\$ -	\$ -	-
Prepaid expenses	51,803	-	-	-
Inventory	72,851	-	-	-
Contingency	-	-	14,385	-
Use of fund balance in FY16 budget	-	-	599,000	-
Triumph restoration	-	-	4,138	-
Unfunded liability (accrd comp)	-	-	46,000	-
Recreation donation	-	-	858	-
Emergency management	-	-	821	-
Update properties	-	-	5,000	-
ADA repairs and modifications	-	-	11,004	-

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 7 – COMPONENTS OF FUND BALANCES (Continued)**

	Nonspendable	Restricted	Committed	Assigned
Special Revenue Funds:				
Town Hall water damage	-	-	-	863
Tee shirts	-	-	-	396
Police outside details	-	-	-	3,236
OUI grant	-	46	-	-
York Hospital grant	-	750	-	-
BEBA fuel assistance	-	2,962	-	-
Cable TV	-	-	79,344	-
Recreation - Summer programs	-	-	-	36,721
Recreation - trips	-	-	-	37,125
Riverfront	-	4,088	-	-
Capital Project Funds:				
Town Hall reserve	-	-	56,907	-
Planning reserve	-	-	2,500	-
Police Department reserve	-	-	38,285	-
Fire Department reserve	-	-	120,873	-
Civil defense	-	-	3,156	-
Highway equipment reserve	-	-	34,746	-
Highway infrastructure reserve	-	-	489,538	-
Transfer Station reserve	-	-	4,103	-
Recreation improvement reserve	-	-	4,613	-
Permanent Funds:				
Lena Clark trust	440,852	28,670	-	-
Cemetery trust	854,684	7,761	-	-
McCue Lord trust	-	1,189	-	-
Lord's cemetery trust	-	1,189	-	-
300th anniversary	-	2,732	-	-
Monument fund	-	836	-	-
Webster cemetery	-	4,201	-	-
Lena Clark Cemetery Road	-	7,542	-	-
<b>Total governmental funds:</b>	<b>\$ 1,422,211</b>	<b>\$ 61,966</b>	<b>\$ 1,515,271</b>	<b>\$ 78,341</b>

**NOTE 8 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 8 – RISK MANAGEMENT (CONTINUED)**

Currently, the Town participates in a public entity risk pool and self-insured risk pool sponsored by the Maine Municipal Association, which provides the following insurance coverage to the Town: property and casualty, liability, vehicle, workers' compensation, and unemployment compensation. Maine Municipal Association's Risk Management Services provides all underwriting, marketing, claims and loss prevention service to program participants. The financial condition of the program is excellent and includes sound financial management and the purchase of high quality reinsurance. Each program is managed individually and overseen by its own board of elected and appointed municipal officials.

If the assets of the MMA Property and Casualty Pool, Worker's Compensation Pool or the Unemployment Compensation Pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal liability and other obligations and to maintain actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment upon its members for the amount needed to make up the deficiency. There has been no such deficiency in the past three years. Management believes that no such deficiency exists as of June 30, 2015.

Further information including financial statements for the Maine Municipal Association Pools may be obtained from MMA Risk Management Services, 60 Community Drive, Augusta, ME 04330.

Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2015. There have been no significant reductions in the commercial coverage from the prior year and no settlements have exceeded insurance coverage in any of the past three years.

**NOTE 9 – PENSION PLANS**

**A. MainePERS – Consolidated Plan – Defined Benefit Pension Plan**

**Description of Plan** – Both the Town and employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost sharing multiple-employer defined benefit pension plan established by the Maine State legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. The report may be obtained online at [www.mainePers.org](http://www.mainePers.org) or by contacting the System at (800) 451-9800.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 9 – PENSION PLANS (Continued)**

**Benefits Provided** - MainePERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

**Funding Policy** – Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Plan members are required to contribute 7.0% of their annual covered salary depending upon the plan they are in and the Town of Berwick is required to contribute an actuarially determined rate. The current rates are 7.8% and 13.4% of annual covered payroll. The contribution rates of plan members and the Town of Berwick are established and may be amended by the MainePERS Board of Trustees. As of June 30, 2014, the Town had an unfunded actuarial accrued liability credit computed using the actuarial method used for funding purposes. (The amount of the unfunded actuarial accrued liability credit as of June 30, 2015 is not currently available.) Actual plan contributions made by the Town and employees after the unfunded actuarial accrued liability credit was deducted from the annual pension cost were \$251,475, \$222,304 and \$183,262 for the years ended June 30, 2015, 2014 and 2013, respectively.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At June 30, 2015, the Town reported a pension liability of \$618,310 for its proportionate share of the net pension liabilities in the plan. The net pension liabilities were measured as of June 30, 2014, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date.

The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. As of June 30, 2014, the Town's proportion was 0.401810%, which was a decrease of 0.011417 from its proportion measured as of June 30, 2013 at 0.413227%.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 9 – PENSION PLANS (Continued)**

For the year ended June 30, 2015, the Town recognized total pension expense of \$59,471. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 77,641	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	656,684
Changes in proportion and differences between contributions and proportionate share of contributions	-	26,395
Contributions subsequent to the measurement date	148,702	-
Total	\$ 226,343	\$ 683,079

The \$148,702 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan	
Year ended June 30:		
2016	\$ 147,090	
2017	147,090	
2018	147,087	
2019	164,171	
2020	-	
Thereafter	-	

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 9 – PENSION PLANS (Continued)**

**Actuarial Methods and Assumptions** – The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2014 and 2013, using the following methods and assumptions applied to all periods included in the measurement:

*Actuarial Cost Method* -- The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

*Asset Valuation Method* - The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

*Amortization* - The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2014 and June 30, 2013 are as follows:

*Investment Rate of Return* – For the PLD Plan, 7.25% per annum, compounded annually.

*Salary Increases, Merit and Inflation* – Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

*Mortality Rates* – For participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

*Cost of Living Benefit Increases* – 3.12% for participating local districts.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 9 – PENSION PLANS (Continued)**

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2014 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.20%
Non-US equities	20%	5.50%
Private equity	10%	7.60%
Real assets:		
Real estate	10%	3.70%
Infrastructure	10%	4.00%
Hard assets	5%	4.80%
Fixed income	25%	0.00%

*Discount Rate* - The discount rate used to measure the collective total pension liability was 7.125% for 2014 and 7.25% for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 9 – PENSION PLANS (Continued)**

The following table shows how the collective net pension liability/(asset) as of June 30, 2014 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.25% for the PLD Consolidated Plan.

	<u>1%</u> <u>Decrease</u>	<u>Discount</u> <u>Rate</u>	<u>1%</u> <u>Increase</u>
<u>PLD Plans:</u>			
Discount rate	6.25%	7.25%	8.25%
District's proportionate share of the net pension liability	\$ 1,928,945	\$ 618,310	\$ (477,218)

**Changes in Net Pension Liability** – Changes in net pension liability are recognized in pension expense for the year ended June 30, 2014 with the following exceptions:

*Difference between Expected and Actual Experience* - The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2014, this was four (4) years for the PLD Consolidated Plan.

*Difference between Projected and Actual Investment Earnings* - Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

*Changes in Assumptions* - Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members of each plan. There were no changes in assumptions for the PLD Consolidated Plan.

*Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions* - Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 9 – PENSION PLANS (Continued)**

**Pension Plan Fiduciary Net Position** – Additional financial and actuarial information with respect to the Plan can be found in the MainePERS’ 2014 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (800) 451-9800.

**B. Deferred Compensation Plan**

**Description of Plan** - The Town of Berwick offers all its employees not participating in MainePERS a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan permits participating employees to defer a portion of their salary, in addition to Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency.

Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liabilities for the compensation deferred by the plan participants, including earnings on plan assets, are not included in the Town’s financial statements.

**Funding Policy** – The contribution requirements of plan members and the Town are established and may be amended by the Town’s Board of Selectmen. For employees that choose to participate in the 457 plan alone, the Town will match up to 4% of the employee’s annual salary. For the Town’s employees that participate in the Town’s Regular AC defined benefit plan with MainePERS, the Town will match an amount up to 2% of their annual salary. For both employee groups, there are no minimum deferral requirements to receive the Town’s contributions. The employee’s and the Town’s matching contributions vest 100% with the employee when contributed.

The Town’s contributions to the plan including employee contributions for 2015, 2014, and 2013 were \$57,297, \$66,442, and \$59,710, respectively.

**C. Other Retirement Contributions**

Additionally, the Town participates in the Social Security Retirement Program. The Town’s contributions to Social Security were \$147,353, \$143,319, and \$132,592 for the years ended June 30, 2015, 2014, and 2013.

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 10 – OVERLAPPING DEBT**

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2015, the Town’s share was approximately:

		<u>Outstanding Debt</u>		<u>Town's Percentage</u>		<u>Total Share</u>
County of York	\$	6,900,000		1.98%	\$	136,620
MSAD No. 60		8,565,732		39.05%		<u>3,344,918</u>
					\$	<u><u>3,481,538</u></u>

**NOTE 11 – LEASE COMMITMENT**

On August 31, 2011 the Town signed a 75 year ground lease with Bateman Investments, LLC to lease certain land and structures to the lessee for \$1 per year. The lease allows the lessee to perform certain improvements and repairs to the property as outlined in the agreement. The lessee will be the owner of all improvements to the property until such time as the lease expires at which time the lessor becomes the owner of the improvements.

**NOTE 12 – CONTINGENCIES**

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town’s financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town’s compliance with applicable grant requirements may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

**NOTE 13 – RESTATEMENT OF NET POSITION**

Net position of the governmental activities has been restated at July 01, 2014 to account for the implementation of GASB Statement No. 68 Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 (Issued 06/12).

Net position as previously reported	\$ 11,415,841
Restatement - pension liability	<u>(1,134,517)</u>
Net position June 30, 2014 as restated	<u><u>\$ 10,281,324</u></u>

**TOWN OF BERWICK, MAINE**  
**Notes to Basic Financial Statements**  
**June 30, 2015**

**NOTE 14 – SUBSEQUENT EVENTS**

On July 13, 2015, the Town of Berwick was awarded three \$200,000 Brownfields Cleanup Grants from the U.S. Environmental Protection Agency. These grants will assist the Town with the environmental remediation and redevelopment of the former Prime Tanning site.

## Required Supplemental Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions

**TOWN OF BERWICK, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**All Budgeted Governmental Funds**  
**For the year ended June 30, 2015**

	General Fund			Variance with final budget positive (negative)
	Budgeted amounts		Actual	
	Original	Final		
Revenues:				
Taxes	11,028,112	11,028,112	11,283,175	255,063
Licenses and permits	11,820	11,820	10,843	(977)
Intergovernmental	605,218	605,218	652,644	47,426
Interest income	47,086	47,086	55,923	8,837
Charges for services	62,200	62,200	124,295	62,095
Other revenues	120,000	145,000	16,520	(128,480)
Total revenues	11,874,436	11,899,436	12,143,400	243,964
Expenditures:				
Current:				
General government	1,110,588	1,110,588	1,034,353	76,235
Public safety	2,226,347	2,226,347	2,144,634	81,713
Public works	1,081,348	1,106,348	1,082,229	24,119
Recreation and culture	186,225	186,225	178,069	8,156
Education	6,430,003	6,430,003	6,430,003	-
County tax	357,113	357,113	357,113	-
Health and welfare	74,000	74,000	45,672	28,328
Outside appropriations	12,275	12,275	12,273	2
Unclassified	145,230	213,428	67,925	145,503
Total expenditures	11,623,129	11,716,327	11,352,271	364,056
Excess (deficiency) of revenues over (under) expenditures	251,307	183,109	791,129	608,020
Other financing sources (uses):				
Utilization of assigned fund balance	-	68,198	-	(68,198)
Transfers in from water department	39,005	39,005	34,977	(4,028)
Transfers in from special revenue funds	20,000	20,000	20,000	-
Transfers to highway improvement reserve	(105,000)	(105,000)	(105,000)	-
Transfers to capital projects fund	(183,678)	(183,678)	(183,678)	-
Transfers to water department	(21,634)	(21,634)	(21,634)	-
Total other financing sources (uses)	(251,307)	(183,109)	(255,335)	(72,226)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - budgetary basis	-	-	535,794	535,794
Net change in fund balance			535,794	
Fund balances, beginning of year			2,429,520	
<b>Fund balances, end of year</b>	<b>\$</b>		<b>2,965,314</b>	

*See accompanying notes to financial statements.*

**SCHEDULE 2****SCHEDULE OF PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY****LAST 10 FISCAL YEARS\***

	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>		
Proportion of the net pension liability	0.40%	0.41%
Proportionate share of the net pension liability	\$ 618,310	\$ 1,273,810
Covered-employee payroll	\$ 1,431,047	\$ 1,387,898
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	43.21%	91.78%
Plan fiduciary net position as a percentage of the total pension liability	94.10%	87.50%

\* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

*See accompanying notes to financial statements.*

**SCHEDULE 3****SCHEDULE OF CONTRIBUTIONS****LAST 10 FISCAL YEARS\***

	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>		
Contractually required contribution	\$ 148,702	\$ 129,441
Contributions in relation to the contractually required contribution	<u>(148,702)</u>	<u>(129,441)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,431,047	\$ 1,387,898
Contributions as a percentage of covered-employee payroll	10.39%	9.33%

\* The amounts presented for each fiscal year are for those years for which information is available.

*See accompanying notes to financial statements.*

## Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Comparative Balance Sheet – General Fund
- General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Project Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

**TOWN OF BERWICK, MAINE**  
**Comparative Balance Sheet - General Fund**  
**June 30, 2015 and 2014**

	2015	2014
<b>ASSETS</b>		
Cash	\$ 101,285	101,285
Investments	3,649,258	3,720,219
Receivables:		
Accounts	33,940	40,757
Taxes (net of allowance for uncollectibles \$21,110 and \$35,000)	632,156	682,333
Tax liens	436,619	463,295
Due from other governments	29,687	4,738
Tax acquired property	2,021	2,979
Prepaid expenses	51,803	46,059
Inventory	72,851	70,204
Due from other funds	6,681	7,338
<b>Total assets</b>	<b>\$ 5,016,301</b>	<b>5,139,207</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	114,852	154,344
Accrued wages and benefits	55,820	46,415
Due to other governments	55,560	26,375
Other liabilities	108,372	113,640
Due to other funds	922,606	1,501,312
Total liabilities	1,257,210	1,842,086
Deferred inflows of resources:		
Deferred tax revenues	793,777	867,601
Total deferred inflows of resources	793,777	867,601
Fund balance:		
Nonspendable	126,675	119,242
Restricted	-	-
Committed	681,206	173,198
Assigned	-	-
Unassigned	2,157,433	2,137,080
Total fund balance	2,965,314	2,429,520
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 5,016,301</b>	<b>5,139,207</b>

*See accompanying notes to financial statements.*

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**TOWN OF BERWICK, MAINE**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual**  
**Year ended June 30, 2015**  
**(with comparative actual amounts for the year ended June 30, 2014)**

	2015		Variance positive (negative)	2014 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 9,903,112	9,922,488	19,376	10,018,170
Change in deferred property tax revenue	-	73,824	73,824	4,172
Excise taxes	1,125,000	1,286,863	161,863	1,213,534
Total taxes	11,028,112	11,283,175	255,063	11,235,876
Licenses and permits:				
Animal control fees	5,250	4,327	(923)	3,809
Town clerk fees	6,570	6,516	(54)	7,290
Total licenses and permits	11,820	10,843	(977)	11,099
Intergovernmental:				
State revenue sharing	344,636	380,705	36,069	373,177
Homestead exemption	123,724	123,724	-	151,804
BETE reimbursement	18,906	18,942	36	41,203
General assistance	17,500	4,127	(13,373)	16,338
Other state grants	27,900	26,894	(1,006)	27,543
COPS in school	72,552	68,565	(3,987)	-
FEMA reimbursement	-	29,687	29,687	-
Total intergovernmental	605,218	652,644	47,426	610,065
Interest and costs on taxes	42,300	48,605	6,305	49,926
Investment income	4,786	7,318	2,532	5,122
Total interest income	47,086	55,923	8,837	55,048
Charges for services:				
Planning fees	10,000	5,935	(4,065)	26,207
Building/elec/plumb permits	10,000	50,267	40,267	-
Fire and rescue fees	-	207	207	165
Miscellaneous public works	-	1,473	1,473	-
Transfer station fees	34,000	36,647	2,647	38,788
Police fees, fines and outside work	8,200	29,766	21,566	21,067
Total charges for services	62,200	124,295	62,095	86,227

**TOWN OF BERWICK, MAINE**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual - General Fund, Continued**

	2015		Variance positive (negative)	2014 Actual
	Budget	Actual		
Revenues, continued:				
Other revenues:				
Miscellaneous	\$ 15,000	16,520	1,520	13,878
Use of surplus	130,000	-	(130,000)	-
Total other revenues	145,000	16,520	(128,480)	13,878
Total revenues	11,899,436	12,143,400	243,964	12,012,193
Expenditures:				
Current:				
General government:				
General expense account	216,015	204,737	11,278	197,782
Town administration	307,872	293,920	13,952	504,139
Town clerk	254,676	231,251	23,425	-
Planning	119,700	116,825	2,875	116,330
Assessing	76,550	68,714	7,836	72,907
Town Hall	135,775	118,906	16,869	124,476
Total general government	1,110,588	1,034,353	76,235	1,015,634
Public safety:				
Police department	1,474,942	1,404,111	70,831	1,306,014
Fire department	569,049	558,167	10,882	540,370
Hydrants	182,356	182,356	-	182,356
Total public safety	2,226,347	2,144,634	81,713	2,028,740
Public works:				
Highway	674,510	654,583	19,927	646,193
Refuse disposal	431,838	427,646	4,192	424,527
Total public works	1,106,348	1,082,229	24,119	1,070,720
Recreation and Culture:				
Parks & Recreation	103,225	95,069	8,156	91,865
Berwick Library Association	83,000	83,000	-	78,000
Total recreation	186,225	178,069	8,156	169,865
Education	6,430,003	6,430,003	-	6,399,697

**TOWN OF BERWICK, MAINE**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual - General Fund, Continued**

	2015		Variance positive (negative)	2014 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County Tax	\$ 357,113	357,113	-	351,890
Health and Welfare:				
General assistance	35,000	6,672	28,328	18,914
Sewer District	39,000	39,000	-	39,000
Total health and welfare	74,000	45,672	28,328	57,914
Outside Appropriations:				
Ambulance service	-	-	-	17,891
Nursing service	-	-	-	7,000
Christmas decorations	575	573	2	485
Memorial Day parade	1,200	1,200	-	1,200
Seacoast Shipyard Association	500	500	-	500
So. Maine Area Agency on Aging	-	-	-	2,200
Caring Unlimited	-	-	-	2,000
Coast Bus Service	8,500	8,500	-	8,500
American Legion	1,500	1,500	-	-
Table of Plenty	-	-	-	1,000
Miscellaneous	-	-	-	250
Total outside appropriations	12,275	12,273	2	41,026
Unclassified:				
Operating contingency	35,312	20,927	14,385	9,688
Great Works Land Trust	10,000	10,000	-	-
Unfunded liability	46,000	-	46,000	-
Federal stormwater program	13,574	13,574	-	22,657
Economic development	-	-	-	5,070
Emergency management	1,312	491	821	38
Recreation donation	858	-	858	-
ADA repairs/modifications	11,004	-	11,004	-
Update of properties	5,000	-	5,000	-
Triumph restoration	4,138	-	4,138	-
Overlay	86,230	22,933	63,297	3,502
Total unclassified	213,428	67,925	145,503	40,955

**TOWN OF BERWICK, MAINE**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balance - Budget and Actual - General Fund, Continued**

	2015		Variance positive (negative)	2014 Actual
	Budget	Actual		
Total expenditures	\$ 11,716,327	11,352,271	364,056	11,176,441
Excess of revenues over expenditures	183,109	791,129	608,020	835,752
Other financing sources (uses):				
Utilization of assigned fund balance	68,198	-	(68,198)	-
Transfers to highway improvement reserve	(105,000)	(105,000)	-	(280,000)
Transfers to capital projects fund	(183,678)	(183,678)	-	(361,685)
Transfers to water department	(21,634)	(21,634)	-	(21,634)
Transfer in from special revenue fund	20,000	20,000	-	20,000
Transfers in from water department	39,005	34,977	(4,028)	32,084
Total other financing sources (uses)	(183,109)	(255,335)	(72,226)	(611,235)
Excess of revenues and other financing sources over expenditures and other uses - budgetary basis	-	535,794	535,794	224,517
Net change in fund balance		535,794		224,517
Fund balance, beginning of year		2,429,520		2,205,003
<b>Fund balance, end of year</b>	<b>\$</b>	<b>2,965,314</b>		<b>2,429,520</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Combining Balance Sheet**  
**All Other Governmental Funds**  
**June 30, 2015**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	-	-	17,689	17,689
Accounts receivable	1,126	-	-	1,126
Due from other governments	7,535	-	-	7,535
Due from other funds	167,134	265,933	-	433,067
<b>Total assets</b>	<b>\$ 175,795</b>	<b>265,933</b>	<b>17,689</b>	<b>459,417</b>

**LIABILITIES AND FUND BALANCES**

<b>Liabilities:</b>				
Accounts payable	4,885	750	-	5,635
Due to other funds	5,379	-	-	5,379
<b>Total liabilities</b>	<b>10,264</b>	<b>750</b>	<b>-</b>	<b>11,014</b>
<b>Fund balances:</b>				
Restricted	7,846	-	17,689	25,535
Committed	79,344	265,183	-	344,527
Assigned	78,341	-	-	78,341
<b>Total fund balance</b>	<b>165,531</b>	<b>265,183</b>	<b>17,689</b>	<b>448,403</b>
<b>Total liabilities and fund balances</b>	<b>\$ 175,795</b>	<b>265,933</b>	<b>17,689</b>	<b>459,417</b>

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Other Governmental Funds**  
**For the year ended June 30, 2015**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Investment income, net of unrealized gains/(losses)	\$ -	-	8	8
Intergovernmental	14,235	-	-	14,235
Charges for services	161,917	-	1,438	163,355
Total revenues	176,152	-	1,446	177,598
Expenditures:				
Capital outlay	-	478,883	-	478,883
Other	112,233	4,195	1,475	117,903
Total expenditures	112,233	483,078	1,475	596,786
Excess (deficiency) of revenues over (under) expenditures	63,919	(483,078)	(29)	(419,188)
Other financing sources (uses):				
Transfers in	-	204,038	-	204,038
Transfers out	(20,000)	-	-	(20,000)
Total other financing sources (uses)	(20,000)	204,038	-	184,038
Net change in fund balances	43,919	(279,040)	(29)	(235,150)
Fund balances, beginning of year	121,612	544,223	17,718	683,553
<b>Fund balances, end of year</b>	<b>\$ 165,531</b>	<b>265,183</b>	<b>17,689</b>	<b>448,403</b>

*See accompanying notes to financial statements.*

## Special Revenue Funds Description

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

The Town of Berwick as established special revenue funds for the following purposes:

**Town Hall Water Damage Fund** – To account for an insurance claim made in fiscal year 2010 for water damage to the Town Hall.

**Tee Shirts Fund** -- To account for the sale of Berwick logo items such as t-shirts, sweatshirts, and hats.

**Police Grants Fund** – To account for various federal and state grants for special programs administered by the Police Department, as well as the Police outside detail activity.

**Wellness Incentive Grant Fund** -- To account for the wellness grant program funded by Maine Municipal Employees Health Trust.

**York Hospital Grant Fund** – To account for grant funds received from York Hospital for health related programs such as non-smoking campaigns and designated smoke free areas within the Town.

**BEBA Fuel Fund** – To account for funds received to assist eligible Berwick residents with heating fuel expenditures. The fund is overseen by the General Assistance Administrator.

**Berwick Community Television (BCTV)** – To account for the cable franchise fees received and set aside to operate a community television station. The Town voters approved setting aside the cable franchise fees specifically for this purpose – Article 10, Special Town Meeting on November 3, 2009.

**Recreation Fund** – To account for the funds raised by the Recreation Department either through fees or fundraising and is used for the purchase, repair of equipment, recreation programs and events.

**Recreation Trips Fund** – To account for the funds collected and expended by the Recreation Department for special trips and events sponsored by the Recreation Department.

**Riverfront Fund** – To account for funds donated and expended by the Riverfront Committee for the development and ongoing maintenance of a canoe/kayak launch on the Salmon Falls River.

**TOWN OF BERWICK, MAINE**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**June 30, 2015**

(with comparative actual amounts for the year ended June 30, 2014)

	Berwick											Totals		
	Town Hall	Water	Damage	Tee Shirts	Police Grants	Wellness Incentive	York Hospital	BEBA	Community Television	Recreation Fees	Recreation Trips	Riverfront	2015	2014
<b>ASSETS</b>														
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	1,126	-	-	-	-	-	-	-	-	-	1,126	-
Due from other governments	-	-	7,535	-	-	-	-	-	-	-	-	-	7,535	4,884
Due from other funds	863	-	-	396	-	-	750	2,962	84,229	36,721	37,125	4,088	167,134	121,612
<b>Total assets</b>	<b>\$ 863</b>	<b>-</b>	<b>8,661</b>	<b>396</b>	<b>750</b>	<b>2,962</b>	<b>84,229</b>	<b>36,721</b>	<b>37,125</b>	<b>4,088</b>	<b>175,795</b>	<b>126,496</b>		
<b>LIABILITIES AND FUND BALANCES</b>														
Liabilities:														
Accounts payable	-	-	-	-	-	-	-	-	4,885	-	-	-	4,885	325
Due to other funds	-	-	5,379	-	-	-	-	-	-	-	-	-	5,379	4,559
Total liabilities	-	-	5,379	-	-	-	-	-	4,885	-	-	-	10,264	4,884
Fund balances:														
Restricted	-	-	46	-	750	2,962	-	-	-	-	-	4,088	7,846	3,858
Committed	-	-	-	-	-	-	79,344	-	-	-	-	-	79,344	66,076
Assigned	863	-	3,236	396	-	-	-	36,721	-	37,125	-	-	78,341	51,678
Total fund balances	863	-	3,282	396	750	2,962	79,344	36,721	37,125	4,088	165,531	121,612		
<b>Total liabilities and fund balances</b>	<b>\$ 863</b>	<b>-</b>	<b>8,661</b>	<b>396</b>	<b>750</b>	<b>2,962</b>	<b>84,229</b>	<b>36,721</b>	<b>37,125</b>	<b>4,088</b>	<b>175,795</b>	<b>126,496</b>		

*See accompanying notes to financial statements.*

**TOWN OF BERWICK, MAINE**  
**Non-Major Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**June 30, 2015**  
(with comparative actual amounts for the year ended June 30, 2014)

	Town Hall			Berwick			Totals					
	Water Damage	Tee Shirts	Police Grants	Wellness Incentive	York Hospital	BEBA	Community Television	Recreation Fees	Recreation Trips	Riverfront	2015	2014
Revenues:												
Intergovernmental	\$ -	-	13,985	-	250	-	-	-	-	-	14,235	4,884
Charges for services	-	69	12,273	-	-	871	51,970	35,746	48,033	12,955	161,917	115,525
Total revenues	-	69	26,258	-	250	871	51,970	35,746	48,033	12,955	176,152	120,409
Expenditures:												
Program expense	-	-	22,976	77	-	-	38,702	2,566	39,045	8,867	112,233	58,685
Total expenditures	-	-	22,976	77	-	-	38,702	2,566	39,045	8,867	112,233	58,685
Excess (deficiency) of revenues over (under) expenditures	-	69	3,282	(77)	250	871	13,268	33,180	8,988	4,088	63,919	61,724
Other financing sources:												
Transfers - in	-	-	-	-	-	-	-	-	-	-	(20,000)	(20,000)
Transfers - out	-	-	-	-	-	-	-	(20,000)	-	-	(20,000)	(20,000)
Total other financing sources	-	-	-	-	-	-	-	(20,000)	-	-	(20,000)	(20,000)
Net change in fund balance	-	69	3,282	(77)	250	871	13,268	13,180	8,988	4,088	43,919	41,724
Fund balances, beginning of year	863	327	-	77	500	2,091	66,076	23,541	28,137	-	121,612	79,888
<b>Fund balances, end of year</b>	<b>\$ 863</b>	<b>396</b>	<b>3,282</b>	<b>-</b>	<b>750</b>	<b>2,962</b>	<b>79,344</b>	<b>36,721</b>	<b>37,125</b>	<b>4,088</b>	<b>165,531</b>	<b>121,612</b>

See accompanying notes to financial statements.

## Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds. The projects also include significant purchases of vehicles and equipment, as well as the servicing of leases and bonds associated with those purchases. Projects are generally segregated by the related Town department managing the project.

The Town's individual capital project funds were established for the following purposes:

**Highway Improvement Reserve** – To account for the construction and repair of roads, bridges, and sidewalks, and includes the cost of engineering services and any associated drainage work. It also accounts for the repair, maintenance, construction, and/or renovation work on the Public Works facilities such as the salt shed and garage. The Highway Improvement Reserve has been presented as a major fund. See Statement C and E.

**Town Hall Reserve** – This reserve is made up of two parts:

- The first is to account for the purchase of equipment by the General Government departments such as Town Administration, Town Clerk, Code and Assessing and generally includes funding for software, computers, servers, voting booths, telephone systems, and photocopiers.
- The second part is to account for funds set aside to perform major repairs to municipal buildings such as roof replacement, masonry work, HVAC system replacement, window replacement, etc.

**Planning Reserve** – To account for the purchase of a map plotter for the Planning department.

**Police Department Reserve** – To account for the purchase police cruisers, law enforcement equipment such as radios, repeaters and antennas, and repairs, renovations and upgrades to Police Station. It also includes the activity of the drug forfeiture account.

**Fire Department Reserve** – To account for the purchase and maintenance of vehicles and fire apparatus, firefighting equipment such as SCBA equipment, PPEs or bunker gear, radios, and fire hose, and fire station repairs, renovations and upgrades.

**Civil Defense** – To account for unspent funds appropriated to the Emergency Management Account in the Appropriation budget between budget years 1989 and 1999, and any remaining balances were transferred to the Civil Defense account.

**Highway Equipment Reserve** – To account for the purchase and maintenance of vehicles and equipment.

**Transfer Station Reserve** – To account for the maintenance, repairs and upgrades to the transfer station facility.

**Recreation Improvement Reserve** – To account for the maintenance, repairs and upgrades to the recreation facilities and fields.

**Water Department Reserve** – To account for the demolition of the old water treatment plant.

SCHEDULE F

TOWN OF BERWICK, MAINE  
Combining Balance Sheet  
Capital Project Funds  
June 30, 2015

(with comparative actual amounts for the year ended June 30, 2014)

	Town	Planning	Police	Fire	Civil	Highway	Transfer	Recreation	Water	Totals		
	Hall Reserve	Reserve	Department Reserve	Department Reserve	Defense	Equipment Reserve	Station Reserve	Improvement Reserve	Department Reserve	2015	2014	
<b>ASSETS</b>												
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	57,657	2,500	38,285	120,873	3,156	34,746	4,103	4,613	-	265,933	563,503	
<b>Total assets</b>	<b>\$ 57,657</b>	<b>2,500</b>	<b>38,285</b>	<b>120,873</b>	<b>3,156</b>	<b>34,746</b>	<b>4,103</b>	<b>4,613</b>	<b>-</b>	<b>265,933</b>	<b>563,503</b>	
<b>LIABILITIES AND FUND BALANCES</b>												
Liabilities:												
Accounts payable	750	-	-	-	-	-	-	-	-	750	19,280	
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	
<b>Total liabilities</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>19,280</b>	
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	-	-	-	-	-	-	-	-	
Committed	56,907	2,500	38,285	120,873	3,156	34,746	4,103	4,613	-	265,183	544,223	
Assigned	-	-	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	-	-	
<b>Total fund balances</b>	<b>56,907</b>	<b>2,500</b>	<b>38,285</b>	<b>120,873</b>	<b>3,156</b>	<b>34,746</b>	<b>4,103</b>	<b>4,613</b>	<b>-</b>	<b>265,183</b>	<b>544,223</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 57,657</b>	<b>2,500</b>	<b>38,285</b>	<b>120,873</b>	<b>3,156</b>	<b>34,746</b>	<b>4,103</b>	<b>4,613</b>	<b>-</b>	<b>265,933</b>	<b>563,503</b>	

See accompanying notes to financial statements.

**TOWN OF BERWICK, MAINE**  
**Capital Project Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**June 30, 2015**  
 (with comparative actual amounts for the year ended June 30, 2014)

	Town Hall Reserve	Planning Reserve	Police Department Reserve	Fire Department Reserve	Civil Defense Reserve	Highway Equipment Reserve	Transfer Station Reserve	Recreation Improvement Reserve	Water Department Reserve	Totals
										2015
										2014
Revenues:										
Intergovernmental	\$ -	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Program expense	-	-	4,195	-	-	-	-	-	-	4,195
Capital outlay	101,811	-	30,807	68,349	-	257,916	-	-	20,000	478,883
Total expenditures	101,811	-	35,002	68,349	-	257,916	-	-	20,000	483,078
Excess (deficiency) of revenues over (under) expenditures	(101,811)	-	(35,002)	(68,349)	-	(257,916)	-	-	(20,000)	(483,078)
Other financing sources:										
Transfers - in	71,360	2,500	55,000	75,178	-	-	-	-	-	204,038
Transfers - out	-	-	-	-	-	-	-	-	-	-
Total other financing sources	71,360	2,500	55,000	75,178	-	-	-	-	-	204,038
Net change in fund balance	(30,451)	2,500	19,998	6,829	-	(257,916)	-	-	(20,000)	(279,040)
Fund balances, beginning of year	87,358	-	18,287	114,044	3,156	292,662	4,103	4,613	20,000	544,223
<b>Fund balances, end of year</b>	<b>\$ 56,907</b>	<b>2,500</b>	<b>38,285</b>	<b>120,873</b>	<b>3,156</b>	<b>34,746</b>	<b>4,103</b>	<b>4,613</b>	<b>-</b>	<b>265,183</b>

*See accompanying notes to financial statements.*

## Permanent Funds

Permanent funds are used to account for assets held by the Town of Berwick, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of the cemeteries.

**Berwick Cemetery Association Trust** -- Established to be used for the care and upkeep of the Evergreen Cemetery. Only the interest may be utilized and is annually remitted to the Berwick Cemetery Association to assist in funding their maintenance and upkeep of the cemetery. The Berwick Cemetery Association Trust has been presented as a major fund. See Statement C and E.

**Lena Clark Trust** – Established in 1928 to construct a Town Hall and provide on-going capital maintenance for the Town Hall. Only the interest may be utilized for major building repairs. The Lena Clark Trust has been presented as a major fund. See Statement C and E.

**Cemetery Trust** -- Various funds established to be used for the care and upkeep of the various town cemeteries. These include the McCue Lord Trust, Lord's Cemetery Maintenance Trust, Webster Cemetery, and Lena Clark Cemetery Road Trust.

**Monument Trust** – Established for the care and upkeep of the monument in front of Town Hall.

**300<sup>th</sup> Anniversary Trust** -- Established to account for the activity surrounding the Town's 300<sup>th</sup> celebration with residual funds to be set aside for future Town-wide celebrations.

SCHEDULE H

**TOWN OF BERWICK, MAINE**  
**Combining Balance Sheet**  
**Permanent Funds**

June 30, 2015

(with comparative actual amounts for the year ended June 30, 2014)

	McCue Lord Trust	Lord's Cemetery Maintenance	Webster Cemetery	Lena Clark Cemetery Road	Monument Fund	300th Anniversary	Totals	
							2015	2014
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,189	1,189	4,201	7,542	836	2,732	17,689	17,733
Due from other funds	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>1,189</b>	<b>1,189</b>	<b>4,201</b>	<b>7,542</b>	<b>836</b>	<b>2,732</b>	<b>17,689</b>	<b>17,733</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Accounts Payable	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	15
Total liabilities	-	-	-	-	-	-	-	15
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,189	1,189	4,201	7,542	836	2,732	17,689	17,718
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	1,189	1,189	4,201	7,542	836	2,732	17,689	17,718
<b>Total liabilities and and fund balances</b>	<b>\$ 1,189</b>	<b>1,189</b>	<b>4,201</b>	<b>7,542</b>	<b>836</b>	<b>2,732</b>	<b>17,689</b>	<b>17,733</b>

*See accompanying notes to financial statements.*

SCHEDULE I

**TOWN OF BERWICK, MAINE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Permanent Funds**  
**June 30, 2015**  
 (with comparative actual amounts for the year ended June 30, 2014)

	McCue	Lord's	Webster	Lena Clark	Monument	300th	Totals	
	Lord Trust	Cemetery Maintenance	Cemetery	Cemetery Road	Fund	Anniversary	2015	2014
<b>Revenues:</b>								
Investment income	\$ -	-	2	4	1	1	8	26
Donations	-	-	-	-	-	-	-	500
Other	-	-	-	-	-	1,438	1,438	738
<b>Total revenues</b>	-	-	2	4	1	1,439	1,446	1,264
<b>Expenditures:</b>								
Other miscellaneous	-	-	-	-	-	1,475	1,475	2,025
<b>Total expenditures</b>	-	-	-	-	-	1,475	1,475	2,025
Net change in fund balance	-	-	2	4	1	(36)	(29)	(761)
Fund balances, beginning of year	1,189	1,189	4,199	7,538	835	2,768	17,718	18,479
<b>Fund balances, end of year</b>	\$ <b>1,189</b>	<b>1,189</b>	<b>4,201</b>	<b>7,542</b>	<b>836</b>	<b>2,732</b>	<b>17,689</b>	<b>17,718</b>

See accompanying notes to financial statements.

### General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE J

**TOWN OF BERWICK, MAINE**  
**Schedule of Capital Assets Used in the Operation of Governmental Funds by Function and Activity**  
**June 30, 2015**  
**(with comparative actual amounts for the year ended June 30, 2014)**

Function and Activity	Land and Non-depreciable Assets	Buildings, Bldg Imprvmnts, & Land Imprvmnts	Furniture Fixtures, Equipment, & Vehicles	Infrastructure	Totals	
					2015	2014
Administration	\$ -	-	105,003	-	105,003	128,732
Recycling	98,100	36,301	-	-	134,401	134,401
Fire	77,200	129,115	1,696,663	-	1,902,978	1,907,438
Police	-	394,290	377,938	-	772,228	834,270
Public Works	74,200	217,084	1,196,601	3,808,922	5,296,807	4,958,701
Recreation	58,200	158,363	10,895	-	227,458	226,647
Water	97,646	1,435,014	1,140,671	4,020,580	6,693,911	6,773,606
Town Wide	477,300	356,878	20,077	-	854,255	709,598
<b>Total governmental fund capital assets</b>	<b>882,646</b>	<b>2,727,045</b>	<b>4,547,848</b>	<b>7,829,502</b>	<b>15,987,041</b>	<b>15,673,393</b>
Less: Accumulated Depreciation	-	(1,440,194)	(2,618,980)	(1,633,212)	(5,692,386)	(5,574,625)
<b>Net governmental fund capital assets</b>	<b>\$ 882,646</b>	<b>1,286,851</b>	<b>1,928,868</b>	<b>6,196,290</b>	<b>10,294,655</b>	<b>10,098,768</b>

See accompanying notes to financial statements.

SCHEDULE K

**TOWN OF BERWICK, MAINE**  
**Schedule of Changes in Governmental Funds Capital Assets - By Function and Activity**  
**June 30, 2015**

Function and Activity	Balance 2014	Additions / Reclass	Deletions / Reclass	Balance 2015
Administration	\$ 128,732	35,380	(59,109)	105,003
Recycling	134,401	-	-	134,401
Fire	1,907,438	54,830	(59,290)	1,902,978
Police	834,270	34,755	(96,797)	772,228
Public Works	4,958,701	453,320	(115,214)	5,296,807
Recreation	226,647	8,000	(7,189)	227,458
Water	6,773,606	17,456	(97,151)	6,693,911
Town Wide	709,598	144,657	-	854,255
<b>Total governmental fund capital assets</b>	<b>\$ 15,673,393</b>	<b>748,398</b>	<b>(434,750)</b>	<b>15,987,041</b>
Less: Accumulated Depreciation	(5,574,625)	(475,675)	357,914	(5,692,386)
<b>Net governmental fund capital assets</b>	<b>10,098,768</b>	<b>272,723</b>	<b>(76,836)</b>	<b>10,294,655</b>

*See accompanying notes to financial statements.*

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**TOWN OF BERWICK, MAINE  
HISTORICAL TAX COMMITMENT DATA**

	FY11	FY12	FY13	FY14	FY15	FY16	FY17 Est	FY17 vs. FY16 \$ Chg	% Chg
Municipal	\$4,304,822	\$4,945,369	\$4,574,959	\$5,310,288	\$5,060,095	\$5,759,476	\$5,863,494	\$104,018	1.8%
County	\$308,934	\$313,086	\$319,310	\$351,890	\$357,113	\$351,555	\$352,984	\$1,429	0.4%
Education	\$4,952,982	\$5,577,404	\$6,390,063	\$6,399,697	\$6,430,003	\$6,696,358	\$6,970,843	\$274,485	4.1%
<b>Total Appropriations</b>	<b>\$9,566,738</b>	<b>\$10,835,859</b>	<b>\$11,284,332</b>	<b>\$12,061,875</b>	<b>\$11,847,211</b>	<b>\$12,807,389</b>	<b>\$13,187,321</b>	<b>\$379,932</b>	<b>3.0%</b>
State Revenue Sharing	\$456,765	\$460,335	\$470,499	\$433,800	\$344,636	\$369,636	\$385,000	\$15,364	4.2%
Other Revenues	\$1,252,572	\$1,516,200	\$1,242,450	\$1,516,200	\$1,543,063	\$2,154,474	\$2,133,209	(\$21,265)	-1.0%
<b>Total Deductions</b>	<b>\$1,709,337</b>	<b>\$1,976,535</b>	<b>\$1,712,949</b>	<b>\$1,950,000</b>	<b>\$1,887,699</b>	<b>\$2,524,110</b>	<b>\$2,518,209</b>	<b>(\$5,901)</b>	<b>-0.2%</b>
<b>Net to be Raised by Local</b>									
Municipal	\$2,595,485	\$2,968,834	\$2,862,010	\$3,360,288	\$3,172,396	\$3,235,366	\$3,345,285	\$109,919	3.4%
County	\$308,934	\$313,086	\$319,310	\$351,890	\$357,113	\$351,555	\$352,984	\$1,429	0.4%
Education	\$4,952,982	\$5,577,404	\$6,390,063	\$6,399,697	\$6,430,003	\$6,696,358	\$6,970,843	\$274,485	4.1%
<b>Overlay</b>	<b>\$7,857,401</b>	<b>\$8,859,324</b>	<b>\$9,571,383</b>	<b>\$10,111,875</b>	<b>\$9,959,512</b>	<b>\$10,283,279</b>	<b>\$10,669,112</b>	<b>\$385,833</b>	<b>3.8%</b>
Overlay	\$86,856	\$55,160	\$73,071	\$36,551	\$86,230	\$79,737	\$75,000	(\$4,737)	-5.9%
<b>Total Valuation Base</b>	<b>\$620,645,111</b>	<b>\$623,274,766</b>	<b>\$630,356,509</b>	<b>\$632,300,706</b>	<b>\$631,807,699</b>	<b>\$635,767,823</b>	<b>\$635,767,823</b>	<b>\$0</b>	<b>0.0%</b>
Tax Rate									
Municipal *	\$4.32	\$4.85	\$4.66	\$5.37	\$5.16	\$5.21	\$5.38	\$0.17	3.3%
County	\$0.50	\$0.50	\$0.51	\$0.56	\$0.56	\$0.56	\$0.56	\$0.00	0.0%
Education	\$7.98	\$8.95	\$10.14	\$10.12	\$10.18	\$10.53	\$10.96	\$0.43	4.1%
<b>% of State Valuation</b>	<b>\$12.80</b>	<b>\$14.30</b>	<b>\$15.30</b>	<b>\$16.05</b>	<b>\$15.90</b>	<b>\$16.30</b>	<b>\$16.90</b>	<b>\$0.60</b>	<b>3.7%</b>

\* Includes Overlay

**NOTES:**

- a) Estimated County Tax assessment figure.
- b) Estimated FY17 Education figure.
- c) Estimated Overlay.
- d) Using 2016 Total Valuation Base.

**TOWN OF BERWICK, MAINE  
BUDGET SUMMARY**

Department	2015 ACTUAL SPEND	2016 AMOUNT APPROVED	2016 SPENT TO 2/29/2016	2017 PROPOSED BUDGET
200-01 GENERAL EXPENSE	\$ 204,736.88	\$ 220,139.00	\$ 157,020.48	\$ 217,420.00
200-05 TOWN ADMINISTRATION	\$ 293,919.83	\$ 342,208.00	\$ 245,009.89	\$ 340,463.00
200-07 TOWN CLERK	\$ 231,251.42	\$ 269,432.00	\$ 179,141.53	\$ 263,443.00
200-09 PLANNING DEPT.	\$ 116,825.32	\$ 133,458.00	\$ 96,915.24	\$ 151,867.00
200-13 ASSESSING DEPT.	\$ 68,714.31	\$ 72,050.00	\$ 57,885.18	\$ 77,650.00
200-19 TOWN HALL	\$ 118,906.21	\$ 102,240.00	\$ 69,444.62	\$ 102,740.00
300-03 GENERAL ASSISTANCE	\$ 6,671.98	\$ 25,000.00	\$ 3,018.23	\$ 20,000.00
400-01 POLICE DEPARTMENT	\$ 1,404,110.86	\$ 1,531,292.00	\$ 1,132,575.81	\$ 1,570,054.00
400-03 FIRE DEPARTMENT	\$ 558,166.81	\$ 611,312.00	\$ 434,087.88	\$ 728,475.00
500-01 PUBLIC WORKS	\$ 654,582.43	\$ 700,199.00	\$ 482,914.88	\$ 758,370.00
500-07 TRANSFER STATION	\$ 427,645.56	\$ 448,424.00	\$ 319,982.78	\$ 452,277.00
600-05 RECREATION	\$ 95,069.06	\$ 105,079.00	\$ 83,045.20	\$ 107,591.00
850-01 INTERGOVERNMENTAL	\$ 6,787,115.98	\$ 7,047,913.00	\$ 5,373,822.87	\$ 7,323,827.00
920-01 PUBLIC AGENCIES	\$ 12,272.60	\$ 12,025.00	\$ 11,623.94	\$ 14,525.00
950-01 TRANSFERS & CONTIGENCY	\$ 552,595.04	\$ 1,024,618.00	\$ 883,770.00	\$ 891,419.00
950-02 MISC. EXPENSE	\$ 129,999.06	\$ 162,000.00	\$ 85,879.68	\$ 167,200.00
<b>TOTAL GROSS BUDGET:</b>	<b>\$ 11,662,583.35</b>	<b>\$ 12,807,389.00</b>	<b>\$ 9,616,138.21</b>	<b>\$ 13,187,321.00</b>
LESS ANTICIPATED REVENUES:		\$ (2,524,110.00)		\$ (2,518,209.00)
LESS MSAD #60 ASSESSMENT:		\$ (6,696,358.00)		\$ (6,970,843.00) *
LESS COUNTY TAX:		\$ (351,555.00)		\$ (352,984.00) **
PLUS ESTIMATED OVERLAY:		\$ 79,737.00		\$ 75,000.00 ***
<b>TOTAL MUNICIPAL ASSESSMENT:</b>		<b>3,315,103.00</b>		<b>3,420,285.00</b>
<b>VALUATION 4/1/2015 &amp; EST. 4/1/2016:</b>		<b>635,767,823</b>		<b>635,767,823</b>
<b>MUNICIPAL TAX RATE:</b>		<u>\$ 5.21</u>		<u>\$ 5.38</u>
<b>COUNT TAX RATE:</b>		\$ 0.56		\$ 0.56 **
<b>EDUCATION TAX RATE:</b>		<u>\$ 10.53</u>		<u>\$ 10.96</u> *
<b>TOTAL TAX RATE:</b>		\$ 16.30		\$ 16.90

\* Estimated FY17 Education Appropriation

\*\*Estimated FY17 County Tax Assessment

\*\*\*Estimated FY17 Overlay

<b>ANTICIPATED REVENUES</b>	<b>2015 AMOUNT RECEIVED</b>	<b>2016 AMOUNT APPROVED</b>	<b>2016 as of 03/31/2016</b>	<b>2017 AMOUNT ESTIMATED</b>
40015 INTEREST ON TAXES & LIENS	\$ 48,604	\$ 44,300	\$ 44,541	\$ 45,000
40020 EXCISE/REG. FEES	\$ 1,286,863	\$ 1,215,000	\$ 962,766	\$ 1,290,000
40131 ANIMAL CONTROL FEES	\$ 4,327	\$ 3,800	\$ 8,337	\$ 4,000
40140 LICENSES & PERMITS	\$ 1,920	\$ 1,500	\$ 1,028	\$ 1,900
40160 CERTIFIED COPIES	\$ 4,597	\$ 4,600	\$ 3,807	\$ 4,600
40226 STATE REVENUE SHARING	\$ 380,705	\$ 369,636	\$ 296,383	\$ 385,000
40228 G.A. REIMBURSEMENT	\$ 4,128	\$ 12,500	\$ 2,128	\$ 10,000
40230 HOMESTEAD EXEMPTION	\$ 123,724	\$ -	\$ 93,222	\$ -
40231 BETE REIMBURSEMENT	\$ 18,942	\$ -	\$ 26,595	\$ -
40232 TREE GROWTH	\$ 18,899	\$ 18,800	\$ 19,107	\$ 18,800
40233 VETERANS' REIMBURSEMENT	\$ 6,565	\$ 6,565	\$ 7,625	\$ 7,600
40234 SNOWMOBILE REIMB.	\$ 1,430	\$ 1,400	\$ 1,337	\$ 1,400
40242 COPS IN SCHOOL	\$ 68,565	\$ 74,104	\$ -	\$ 75,709
40300 POLICE DEPT. INCOME	\$ 29,766	\$ 8,200	\$ 13,779	\$ 8,000
40309 PLANNING DEPT. INCOME	\$ 5,935	\$ 20,000	\$ 2,690	\$ 6,000
40310 BUILDING/ELEC/PLUMB PERMI	\$ 50,268	\$ 26,000	\$ 56,035	\$ 50,000
40319 FIRE DEPT. INCOME	\$ 207	\$ -	\$ 362	\$ 200
40320 HIGHWAY INCOME	\$ 1,473	\$ -	\$ 967	\$ 1,000
40324 TRANSFER STATION INCOME	\$ 36,647	\$ 38,000	\$ 32,496	\$ 37,000
40410 INTEREST TOWN HALL INVEST	\$ 7,318	\$ 6,700	\$ 5,641	\$ 7,000
40452 MISC. LOCAL REVENUES	\$ 16,520	\$ 15,000	\$ 39,738	\$ 15,000
40525 TRANSFERS IN REC SRF	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
40560 TRANSFER IN WATER DEPT	\$ 34,978	\$ 39,005	\$ -	\$ 30,000
40999 UTIL OF UNASSIGNED FUND BALANCE	\$ -	\$ 599,000	\$ -	\$ 500,000
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>\$ 2,172,378</b>	<b>\$ 2,524,110</b>	<b>\$ 1,618,582</b>	<b>\$ 2,518,209</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	FY 2015 ACTUAL SPENT	FY 2016 BUDGET	FY 2016 SPENT TO 3/31/2016	FY 2017 BUDGET COMM RECOMM	FY 2017 PROPOSED BUDGET
<b>200-01 GENERAL EXPENSE</b>					
20-10 U/C INSURANCE	\$ 5,237	\$ 6,000	\$ 4,052	\$ 6,000	\$ 6,000
20-20 WORKER'S COMP INS	\$ 74,824	\$ 85,850	\$ 54,365	\$ 78,870	\$ 78,870
20-60 ADMIN.FEES/125 PLAN	\$ 600	\$ 600	\$ 450	\$ 600	\$ 600
30-90 MISCELLANEOUS	\$ 888	\$ 2,155	\$ -	\$ 5,000	\$ 5,000
40-10 LEGAL FEES	\$ 18,235	\$ 20,000	\$ 10,244	\$ 20,000	\$ 20,000
40-20 AUDIT SERVICES	\$ 8,600	\$ 9,000	\$ 3,600	\$ 9,000	\$ 9,000
51-15 STREET LIGHTS	\$ 35,763	\$ 37,584	\$ 25,137	\$ 37,200	\$ 37,200
51-20 TRAFFIC SIGNAL	\$ 8,054	\$ 4,000	\$ 3,374	\$ 4,000	\$ 4,000
60-10 PROP & LIABILITY POOL	\$ 52,506	\$ 54,800	\$ 55,799	\$ 56,600	\$ 56,600
95-15 INTEREST/ABATEMENTS	\$ 30	\$ 150	\$ -	\$ 150	\$ 150
<b>GENERAL EXPENSE:</b>	<b>\$ 204,737</b>	<b>\$ 220,139</b>	<b>\$ 157,020</b>	<b>\$ 217,420</b>	<b>\$ 217,420</b>
<b>200-05 TOWN ADMINISTRATION</b>					
10-10 FULL TIME WAGES	\$ 158,791	\$ 208,876	\$ 141,111	\$ 206,880	\$ 206,880
10-20 PART TIME WAGES	\$ 4,624	\$ 8,109	\$ 4,888	\$ -	\$ -
10-70 SELECTMEN COMP	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
10-80 LONGEVITY	\$ 550	\$ 700	\$ 550	\$ 950	\$ 950
10-90 FICA	\$ 10,516	\$ 14,575	\$ 9,193	\$ 13,725	\$ 13,725
10-95 MEDICARE	\$ 2,460	\$ 3,408	\$ 2,150	\$ 3,210	\$ 3,210
20-30 RETIREMENT	\$ 2,711	\$ 3,500	\$ 8,148	\$ 13,505	\$ 13,505
20-40 ICMA	\$ 6,538	\$ 9,578	\$ 2,626	\$ 5,743	\$ 5,743
20-50 HEALTH INSURANCE	\$ 48,001	\$ 61,212	\$ 44,739	\$ 61,400	\$ 61,400
30-25 PRINTING	\$ 2,456	\$ 5,650	\$ 2,404	\$ 5,650	\$ 5,650
30-30 MATERIALS/SUPPLIES	\$ 1,554	\$ 1,500	\$ 823	\$ 1,500	\$ 1,500
30-60 EQUIPMENT PURCHASES	\$ 724	\$ 1,000	\$ 1,274	\$ 1,000	\$ 1,000
30-90 MISCELLANEOUS	\$ 35	\$ 200	\$ 31	\$ 200	\$ 200
40-30 MEMBERSHIPS	\$ 6,729	\$ 7,100	\$ 6,979	\$ 7,100	\$ 7,100
40-40 TRAVEL/TRAINING	\$ 2,262	\$ 3,900	\$ 2,712	\$ 6,100	\$ 6,100
40-50 CONTRACTED SERVICES	\$ 33,189	\$ -	\$ 7,531	\$ -	\$ -
40-75 LIEN & DEED RECORDINGS	\$ 8,413	\$ 8,500	\$ 5,652	\$ 8,500	\$ 8,500
50-25 EQUIPMENT MAINT	\$ 166	\$ 200	\$ -	\$ 200	\$ 200
51-50 TELEPHONE	\$ -	\$ -	\$ -	\$ 600	\$ 600
<b>TOWN ADMINISTRATION:</b>	<b>\$ 293,920</b>	<b>\$ 342,208</b>	<b>\$ 245,010</b>	<b>\$ 340,463</b>	<b>\$ 340,463</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	FY 2015 ACTUAL SPENT	FY 2016 BUDGET	FY 2016 SPENT TO 3/31/2016	FY 2017 BUDGET COMM RECOMM	FY 2017 PROPOSED BUDGET
<b>200-07 TOWN CLERK</b>					
10-10 FULL TIME WAGES	\$ 117,456	\$ 122,470	\$ 87,513	\$ 123,338	\$ 123,338
10-20 PART TIME WAGES	\$ 36,296	\$ 37,604	\$ 23,494	\$ 33,167	\$ 33,167
10-40 ELECTION WAGES	\$ 2,524	\$ 4,500	\$ 906	\$ 4,500	\$ 4,500
10-50 OVERTIME	\$ 79	\$ 500	\$ 98	\$ 250	\$ 250
10-80 LONGEVITY	\$ 975	\$ 1,150	\$ 1,150	\$ 1,225	\$ 1,225
10-90 FICA	\$ 9,482	\$ 10,350	\$ 6,828	\$ 10,240	\$ 10,240
10-95 MEDICARE	\$ 2,218	\$ 2,420	\$ 1,597	\$ 2,395	\$ 2,395
20-30 RETIREMENT	\$ 8,885	\$ 12,572	\$ 7,730	\$ 8,524	\$ 8,524
20-40 ICMA	\$ 661	\$ 704	\$ 524	\$ 2,680	\$ 2,680
20-50 HEALTH INSURANCE	\$ 39,047	\$ 61,712	\$ 42,723	\$ 60,324	\$ 60,324
30-10 ELECTION SUPPLIES	\$ 4,965	\$ 6,000	\$ 125	\$ 7,700	\$ 6,700
30-25 PRINTING	\$ 3,166	\$ 3,500	\$ 2,182	\$ 3,500	\$ 3,500
30-30 MATERIALS/SUPPLIES	\$ 1,530	\$ 2,000	\$ 1,244	\$ 2,000	\$ 2,000
30-60 EQUIPMENT PURCHASES	\$ 1,586	\$ 2,000	\$ 1,720	\$ 2,000	\$ 2,000
30-90 MISCELLANEOUS	\$ 75	\$ 100	\$ -	\$ 100	\$ 100
40-30 MEMBERSHIPS	\$ 147	\$ 150	\$ 190	\$ 200	\$ 200
40-40 TRAVEL/TRAINING	\$ 2,162	\$ 1,700	\$ 1,119	\$ 2,300	\$ 2,300
<b>TOWN CLERK:</b>	<b>\$ 231,251</b>	<b>\$ 269,432</b>	<b>\$ 179,142</b>	<b>\$ 264,443</b>	<b>\$ 263,443</b>
 <b>200-09 PLANNING</b>					
10-10 FULL TIME WAGES	\$ 43,379	\$ 52,000	\$ 39,097	\$ 55,000	\$ 55,000
10-20 PART TIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ 10,400
10-80 LONGEVITY	\$ 50	\$ 100	\$ 100	\$ 150	\$ 150
10-90 FICA	\$ 2,464	\$ 3,230	\$ 2,260	\$ 3,419	\$ 4,064
10-95 MEDICARE	\$ 576	\$ 755	\$ 529	\$ 800	\$ 951
20-30 RETIREMENT	\$ 3,045	\$ 4,637	\$ 3,489	\$ 5,239	\$ 6,227
20-50 HEALTH INSURANCE	\$ 19,519	\$ 21,188	\$ 17,236	\$ 22,512	\$ 22,512
30-20 POSTAGE	\$ 123	\$ 350	\$ 165	\$ 500	\$ 500
30-25 PRINTING	\$ 1,761	\$ 1,750	\$ 1,037	\$ 1,750	\$ 1,750
30-30 MATERIALS/SUPPLIES	\$ 588	\$ 800	\$ 232	\$ 700	\$ 700
30-60 EQUIPMENT PURCHASES	\$ 613	\$ 1,345	\$ 469	\$ 2,000	\$ 2,000
40-30 MEMBERSHIPS	\$ 238	\$ -	\$ 91	\$ 250	\$ 250
40-40 TRAVEL/TRAINING	\$ 565	\$ 1,130	\$ 375	\$ 1,130	\$ 1,130
40-50 CONTRACTED SERVICES	\$ 41,989	\$ 44,200	\$ 29,864	\$ 44,200	\$ 44,200
40-60 TECHNICAL ASSISTANCE	\$ 1,916	\$ 1,973	\$ 1,973	\$ 2,033	\$ 2,033
<b>PLANNING:</b>	<b>\$ 116,825</b>	<b>\$ 133,458</b>	<b>\$ 96,915</b>	<b>\$ 139,683</b>	<b>\$ 151,867</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	FY 2015 ACTUAL SPENT	FY 2016 BUDGET	FY 2016 SPENT TO 3/31/2016	FY 2017 BUDGET COMM RECOMM	FY 2017 PROPOSED BUDGET
<b>200-13 ASSESSING</b>					
30-20 POSTAGE	\$ 91	\$ 250	\$ 110	\$ 250	\$ 250
30-30 MATERIALS/SUPPLIES	\$ 323	\$ 200	\$ 244	\$ 300	\$ 300
40-50 CONTRACTED SERVICES	\$ 61,595	\$ 65,000	\$ 51,261	\$ 65,000	\$ 65,000
40-61 VISION INTERNET SERVICE	\$ 2,200	\$ 2,300	\$ 2,250	\$ 2,400	\$ 2,400
40-70 ABSTRACTS & MAPPING	\$ 898	\$ 600	\$ 420	\$ 6,000	\$ 6,000
50-25 EQUIPMENT MAINT	\$ 3,606	\$ 3,700	\$ 3,600	\$ 3,700	\$ 3,700
<b>ASSESSING:</b>	<b>\$ 68,714</b>	<b>\$ 72,050</b>	<b>\$ 57,885</b>	<b>\$ 77,650</b>	<b>\$ 77,650</b>
<b>200-19 TOWN HALL</b>					
30-20 POSTAGE	\$ 10,549	\$ 15,350	\$ 8,627	\$ 14,000	\$ 14,000
30-30 MATERIALS/SUPPLIES	\$ 1,185	\$ 1,800	\$ 821	\$ 1,500	\$ 1,500
30-40 BUILDING SUPPLIES	\$ 710	\$ 850	\$ 902	\$ 850	\$ 850
30-60 EQUIPMENT PURCHASES	\$ 2,562	\$ 2,720	\$ 255	\$ 1,000	\$ 1,000
30-90 MISCELLANEOUS	\$ 567	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
50-15 CUSTODIAL SERVICES	\$ 11,763	\$ 12,130	\$ 7,000	\$ 12,130	\$ 12,130
50-20 BUILDING MAINT	\$ 4,198	\$ 8,000	\$ 9,245	\$ 7,500	\$ 7,500
50-25 EQUIPMENT MAINT	\$ 59,980	\$ 28,500	\$ 25,472	\$ 33,350	\$ 33,350
51-10 ELECTRICITY	\$ 8,727	\$ 9,500	\$ 7,039	\$ 9,000	\$ 9,000
51-30 WATER/SEWER	\$ 2,218	\$ 2,390	\$ 1,327	\$ 2,510	\$ 2,510
51-40 HEAT	\$ 11,581	\$ 15,000	\$ 4,905	\$ 15,000	\$ 15,000
51-50 TELEPHONE	\$ 4,866	\$ 5,000	\$ 3,852	\$ 4,900	\$ 4,900
<b>TOWN HALL:</b>	<b>\$ 118,906</b>	<b>\$ 102,240</b>	<b>\$ 69,445</b>	<b>\$ 102,740</b>	<b>\$ 102,740</b>
<b>300-03 GENERAL ASSISTANCE</b>					
40-45 MEDICAL SERVICES	\$ -	\$ 350	\$ -	\$ 100	\$ 100
45-10 ELECTRICITY ASSISTANCE	\$ 485	\$ 2,500	\$ 91	\$ 1,000	\$ 1,000
45-20 BURIAL ASSISTANCE	\$ -	\$ 1,000	\$ -	\$ -	\$ -
45-40 FUEL ASSISTANCE	\$ 237	\$ 1,250	\$ 200	\$ 1,550	\$ 1,550
45-50 FOOD ASSISTANCE	\$ 275	\$ 1,500	\$ 228	\$ 1,250	\$ 1,250
45-60 HSEHLD/PERSONAL SUPP	\$ -	\$ 500	\$ -	\$ 250	\$ 250
45-70 RENT ASSISTANCE	\$ 5,675	\$ 17,900	\$ 2,500	\$ 15,850	\$ 15,850
<b>GENERAL ASSISTANCE:</b>	<b>\$ 6,672</b>	<b>\$ 25,000</b>	<b>\$ 3,018</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	<b>FY 2015 ACTUAL SPENT</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 SPENT TO 3/31/2016</b>	<b>FY 2017 BUDGET COMM RECOMM</b>	<b>FY 2017 PROPOSED BUDGET</b>
<b>400-01 POLICE</b>					
10-10 FULL TIME WAGES	\$ 672,352	\$ 712,166	\$ 534,772	\$ 754,872	\$ 754,872
10-20 PART TIME WAGES	\$ 20,444	\$ 48,000	\$ 19,889	\$ 40,000	\$ 40,000
10-30 ACO WAGES	\$ 4,727	\$ 5,300	\$ 815	\$ 5,415	\$ 5,415
10-50 OVERTIME	\$ 71,357	\$ 76,085	\$ 56,724	\$ 76,634	\$ 76,634
10-80 LONGEVITY	\$ 8,750	\$ 9,275	\$ 9,275	\$ 9,750	\$ 9,750
10-90 FICA	\$ 47,493	\$ 53,360	\$ 39,299	\$ 55,512	\$ 55,512
10-95 MEDICARE	\$ 11,107	\$ 12,479	\$ 9,191	\$ 12,983	\$ 12,983
20-30 RETIREMENT	\$ 89,037	\$ 100,706	\$ 78,791	\$ 110,108	\$ 110,108
20-40 ICMA	\$ 3,094	\$ 3,322	\$ 2,569	\$ 3,326	\$ 3,326
20-50 HEALTH INSURANCE	\$ 167,604	\$ 189,784	\$ 151,018	\$ 205,479	\$ 205,479
30-20 POSTAGE	\$ 466	\$ 600	\$ 317	\$ 550	\$ 550
30-25 PRINTING	\$ 1,402	\$ 1,600	\$ 1,307	\$ 1,600	\$ 1,600
30-30 MATERIALS/SUPPLIES	\$ 5,506	\$ 6,000	\$ 4,285	\$ 6,000	\$ 6,000
30-50 CLOTHING	\$ 7,605	\$ 11,000	\$ 16,011	\$ 14,000	\$ 14,000
30-60 EQUIPMENT PURCHASES	\$ 20,915	\$ 12,754	\$ 9,144	\$ 12,739	\$ 12,739
30-70 GAS & OIL	\$ 26,234	\$ 31,625	\$ 13,624	\$ 31,625	\$ 31,625
30-90 MISCELLANEOUS	\$ 474	\$ 1,000	\$ 254	\$ 2,000	\$ 2,000
40-30 MEMBERSHIPS	\$ 1,095	\$ 1,019	\$ 1,080	\$ 1,095	\$ 1,095
40-40 TRAVEL/TRAINING	\$ 551	\$ 500	\$ 318	\$ 500	\$ 500
40-41 TRAINING	\$ 7,748	\$ 10,500	\$ 5,420	\$ 10,000	\$ 10,000
40-54 DISPATCH SERVICES	\$ 144,134	\$ 149,040	\$ 109,908	\$ 121,021	\$ 121,021
40-86 ANIMAL CONTROL	\$ 1,730	\$ 4,500	\$ 450	\$ 3,500	\$ 3,500
50-15 CUSTODIAL SERVICES	\$ 9,056	\$ 7,000	\$ 4,881	\$ 6,370	\$ 6,370
50-20 BUILDING MAINT	\$ 1,241	\$ 1,000	\$ 558	\$ 1,500	\$ 1,500
50-25 EQUIPMENT MAINT	\$ 48,014	\$ 47,500	\$ 40,334	\$ 48,000	\$ 48,000
51-10 ELECTRICITY	\$ 5,973	\$ 7,617	\$ 4,547	\$ 7,650	\$ 7,650
51-30 WATER/SEWER	\$ 1,185	\$ 1,260	\$ 769	\$ 1,300	\$ 1,300
51-40 HEAT	\$ 9,122	\$ 10,800	\$ 5,308	\$ 11,025	\$ 11,025
51-50 TELEPHONE	\$ 14,132	\$ 14,000	\$ 10,314	\$ 14,000	\$ 14,000
65-20 D.A.R.E.	\$ 1,562	\$ 1,500	\$ 1,403	\$ 1,500	\$ 1,500
<b>POLICE:</b>	<b>\$ 1,404,111</b>	<b>\$ 1,531,292</b>	<b>\$ 1,132,576</b>	<b>\$ 1,570,054</b>	<b>\$ 1,570,054</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	<b>FY 2015 ACTUAL SPENT</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 SPENT TO 3/31/2016</b>	<b>FY 2017 BUDGET COMM RECOMM</b>	<b>FY 2017 PROPOSED BUDGET</b>
<b>400-03 FIRE</b>					
10-10 FULL TIME WAGES	\$ 190,792	\$ 200,151	\$ 150,900	\$ 254,514	\$ 254,514
10-20 PART TIME WAGES	\$ 63,957	\$ 60,119	\$ 45,572	\$ 69,233	\$ 69,233
10-50 OVERTIME	\$ 20,126	\$ 49,125	\$ 19,944	\$ 63,500	\$ 63,500
10-80 LONGEVITY	\$ 3,425	\$ 3,600	\$ 3,600	\$ 3,775	\$ 3,775
10-90 FICA	\$ 16,677	\$ 19,584	\$ 13,336	\$ 24,423	\$ 24,423
10-95 MEDICARE	\$ 3,900	\$ 4,580	\$ 3,119	\$ 5,712	\$ 5,712
20-30 RETIREMENT	\$ 17,572	\$ 25,052	\$ 16,546	\$ 35,087	\$ 35,087
20-40 ICMA	\$ 2,900	\$ 2,877	\$ 2,171	\$ 2,908	\$ 2,908
20-50 HEALTH INSURANCE	\$ 65,272	\$ 70,933	\$ 62,131	\$ 99,372	\$ 99,372
30-20 POSTAGE	\$ 130	\$ 130	\$ 40	\$ 100	\$ 100
30-25 PRINTING	\$ 1,185	\$ 50	\$ -	\$ 50	\$ 50
30-30 MATERIALS/SUPPLIES	\$ 883	\$ 1,500	\$ 816	\$ 1,100	\$ 1,100
30-35 OPERATING SUPPLIES	\$ 6,067	\$ 6,600	\$ 4,039	\$ 6,190	\$ 6,190
30-50 CLOTHING	\$ 1,517	\$ 2,905	\$ 1,046	\$ 3,525	\$ 3,525
30-60 EQUIPMENT PURCHASES	\$ 19,707	\$ 1,500	\$ 1,491	\$ 3,100	\$ 3,100
30-70 GAS & OIL	\$ 7,262	\$ 8,710	\$ 3,278	\$ 7,998	\$ 7,998
40-30 MEMBERSHIPS	\$ 2,799	\$ 3,190	\$ 3,032	\$ 3,190	\$ 3,190
40-40 TRAVEL/TRAINING	\$ 4,827	\$ 10,375	\$ 3,380	\$ 10,375	\$ 10,375
40-45 MEDICAL SERVICES	\$ 3,130	\$ 4,875	\$ 2,784	\$ 4,290	\$ 4,290
40-54 DISPATCH SERVICES	\$ 37,034	\$ 36,720	\$ 27,477	\$ 31,720	\$ 31,720
40-55 OUTSIDE SERVICES	\$ 6,472	\$ 6,303	\$ 4,888	\$ 6,881	\$ 6,881
50-20 BUILDING MAINT	\$ 3,179	\$ 3,424	\$ 2,742	\$ 10,524	\$ 10,524
50-25 EQUIPMENT MAINT	\$ 35,308	\$ 42,551	\$ 26,569	\$ 36,760	\$ 36,760
51-10 ELECTRICITY	\$ 4,945	\$ 5,724	\$ 3,665	\$ 4,500	\$ 4,500
51-30 WATER/SEWER	\$ 894	\$ 1,040	\$ 692	\$ 1,070	\$ 1,070
51-40 HEAT	\$ 9,935	\$ 11,600	\$ 4,725	\$ 12,006	\$ 12,006
51-50 TELEPHONE	\$ 3,542	\$ 3,502	\$ 2,320	\$ 2,342	\$ 2,342
60-20 ACCIDENT/SICKNESS INS.	\$ 4,252	\$ 4,592	\$ 4,381	\$ 4,730	\$ 4,730
60-30 FIREFIGHTERS INCENTIVE	\$ 20,478	\$ 20,000	\$ 19,405	\$ 19,500	\$ 19,500
<b>FIRE:</b>	<b>\$ 558,167</b>	<b>\$ 611,312</b>	<b>\$ 434,088</b>	<b>\$ 728,475</b>	<b>\$ 728,475</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	<b>FY 2015 ACTUAL SPENT</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 SPENT TO 3/31/2016</b>	<b>FY 2017 BUDGET COMM RECOMM</b>	<b>FY 2017 PROPOSED BUDGET</b>
<b>500-01 PUBLIC WORKS</b>					
10-10 FULL TIME WAGES	\$ 171,205	\$ 178,907	\$ 134,947	\$ 191,360	\$ 191,360
10-20 PART TIME WAGES	\$ 20,563	\$ 46,100	\$ 22,945	\$ 48,405	\$ 48,405
10-50 OVERTIME	\$ 43,334	\$ 30,334	\$ 16,278	\$ 31,244	\$ 31,244
10-80 LONGEVITY	\$ 1,950	\$ 2,200	\$ 2,200	\$ 2,450	\$ 2,450
10-90 FICA	\$ 14,250	\$ 16,139	\$ 10,673	\$ 17,141	\$ 17,141
10-95 MEDICARE	\$ 3,333	\$ 3,774	\$ 2,496	\$ 4,009	\$ 4,009
20-30 RETIREMENT	\$ 15,515	\$ 18,818	\$ 13,676	\$ 21,380	\$ 21,380
20-40 ICMA	\$ 2,638	\$ 2,765	\$ 2,094	\$ 3,004	\$ 3,004
20-50 HEALTH INSURANCE	\$ 74,928	\$ 81,237	\$ 73,521	\$ 88,125	\$ 88,125
30-20 POSTAGE	\$ 5	\$ -	\$ 8	\$ -	\$ -
30-35 OPERATING SUPPLIES	\$ 35,646	\$ 29,000	\$ 23,460	\$ 29,000	\$ 29,000
30-36 SALT	\$ 116,753	\$ 112,000	\$ 56,078	\$ 112,000	\$ 112,000
30-50 CLOTHING	\$ 8,294	\$ 8,700	\$ 5,407	\$ 8,700	\$ 8,700
30-60 EQUIPMENT PURCHASES	\$ 7,910	\$ 3,500	\$ 2,050	\$ 3,500	\$ 3,500
30-70 GAS & OIL	\$ 31,191	\$ 38,000	\$ 13,199	\$ 38,000	\$ 38,000
40-40 TRAVEL/TRAINING	\$ 209	\$ 300	\$ 595	\$ 300	\$ 300
40-55 OUTSIDE SERVICES	\$ 24,829	\$ 37,000	\$ 22,837	\$ 42,000	\$ 42,000
50-20 BUILDING MAINT	\$ 1,494	\$ 7,825	\$ 2,058	\$ 16,725	\$ 16,725
50-25 EQUIPMENT MAINT	\$ 68,520	\$ 70,000	\$ 70,637	\$ 70,000	\$ 70,000
51-10 ELECTRICITY	\$ 2,441	\$ 2,300	\$ 1,776	\$ 2,300	\$ 2,300
51-30 WATER/SEWER	\$ 1,986	\$ 2,300	\$ 1,420	\$ 2,300	\$ 2,300
51-40 HEAT	\$ 6,460	\$ 7,500	\$ 3,775	\$ 7,500	\$ 7,500
51-50 TELEPHONE	\$ 1,128	\$ 1,500	\$ 784	\$ 2,400	\$ 2,400
82-10 CAPITAL LEASE PAYMENT	\$ -	\$ -	\$ -	\$ 16,527	\$ 16,527
<b>PUBLIC WORKS:</b>	<b>\$ 654,582</b>	<b>\$ 700,199</b>	<b>\$ 482,915</b>	<b>\$ 758,370</b>	<b>\$ 758,370</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	<b>FY 2015 ACTUAL SPENT</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 SPENT TO 3/31/2016</b>	<b>FY 2017 BUDGET COMM RECOMM</b>	<b>FY 2017 PROPOSED BUDGET</b>
<b>500-07 TRANSFER STATION</b>					
10-20 PART TIME WAGES	\$ 60,457	\$ 61,987	\$ 46,474	\$ 62,686	\$ 62,686
10-90 FICA	\$ 3,720	\$ 3,843	\$ 2,881	\$ 3,887	\$ 3,887
10-95 MEDICARE	\$ 870	\$ 899	\$ 674	\$ 909	\$ 909
30-25 PRINTING	\$ -	\$ 1,100	\$ 889	\$ 1,100	\$ 1,100
30-30 MATERIALS/SUPPLIES	\$ 406	\$ 500	\$ 55	\$ 500	\$ 500
30-35 OPERATING SUPPLIES	\$ 681	\$ 733	\$ 51	\$ 733	\$ 733
30-70 GAS & OIL	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600
30-90 MISCELLANEOUS	\$ -	\$ 250	\$ 314	\$ 250	\$ 250
40-55 OUTSIDE SERVICES	\$ 1,919	\$ 2,275	\$ 1,474	\$ 2,275	\$ 2,275
50-20 BUILDING MAINT	\$ 604	\$ 837	\$ -	\$ 837	\$ 837
50-25 EQUIPMENT MAINT	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
51-10 ELECTRICITY	\$ 1,554	\$ 1,500	\$ 1,192	\$ 1,500	\$ 1,500
51-50 TELEPHONE	\$ 416	\$ 500	\$ 296	\$ 500	\$ 500
55-10 DEMO/WOOD DISPOSAL	\$ 52,745	\$ 53,000	\$ 44,011	\$ 53,000	\$ 53,000
55-15 HAZ WASTE DISPOSAL	\$ 7,003	\$ 12,000	\$ 10,523	\$ 12,000	\$ 12,000
55-20 WASTE DISPOSAL-HAULING	\$ 77,349	\$ 82,000	\$ 59,679	\$ 82,000	\$ 82,000
55-30 WASTE DISPOSAL-MSW	\$ 201,937	\$ 208,000	\$ 137,594	\$ 208,000	\$ 208,000
55-40 WASTE DISPOSAL-TIRES	\$ 587	\$ 500	\$ 706	\$ 500	\$ 500
55-50 WASTE DISPOSAL-EQUIP RE	\$ 7,991	\$ 8,000	\$ 5,339	\$ 8,000	\$ 8,000
55-55 RECYCLING	\$ 9,408	\$ 10,500	\$ 7,832	\$ 10,500	\$ 10,500
<b>TRANSFER STATION:</b>	<b>\$ 427,646</b>	<b>\$ 448,424</b>	<b>\$ 319,983</b>	<b>\$ 452,277</b>	<b>\$ 452,277</b>
<b>600-05 RECREATION</b>					
10-20 PART TIME WAGES	\$ 63,854	\$ 68,315	\$ 59,258	\$ 69,252	\$ 69,252
10-90 FICA	\$ 3,950	\$ 4,236	\$ 3,674	\$ 4,293	\$ 4,293
10-95 MEDICARE	\$ 924	\$ 991	\$ 859	\$ 1,004	\$ 1,004
20-30 RETIREMENT	\$ 1,759	\$ 2,207	\$ 1,721	\$ 2,362	\$ 2,362
30-20 POSTAGE	\$ 60	\$ 200	\$ 99	\$ 200	\$ 200
30-30 MATERIALS/SUPPLIES	\$ 6,011	\$ 6,000	\$ 2,716	\$ 6,000	\$ 6,000
30-35 OPERATING SUPPLIES	\$ 79	\$ 400	\$ 122	\$ 400	\$ 400
40-30 MEMBERSHIPS	\$ -	\$ 55	\$ 30	\$ 55	\$ 55
40-40 TRAVEL/TRAINING	\$ 60	\$ 300	\$ 415	\$ 300	\$ 300
40-55 OUTSIDE SERVICES	\$ 3,357	\$ 3,560	\$ 2,347	\$ 3,560	\$ 3,560
50-20 BUILDING MAINT	\$ 400	\$ 600	\$ 197	\$ 600	\$ 600
50-25 EQUIPMENT MAINT	\$ -	\$ 500	\$ -	\$ 500	\$ 500
50-30 GROUNDS MAINT	\$ 5,764	\$ 6,700	\$ 3,643	\$ 6,800	\$ 6,800
51-10 ELECTRICITY	\$ 1,633	\$ 2,250	\$ 920	\$ 2,250	\$ 2,250
51-30 WATER/SEWER	\$ 3,857	\$ 3,500	\$ 3,098	\$ 4,600	\$ 4,600
51-50 TELEPHONE	\$ 414	\$ 865	\$ 297	\$ 865	\$ 865
60-20 ACCIDENT/SICKNESS INS.	\$ 1,305	\$ 1,550	\$ 1,088	\$ 1,450	\$ 1,450
65-10 CHRISTMAS PARADE	\$ 1,046	\$ 2,250	\$ 1,963	\$ 2,500	\$ 2,500
65-30 HALLOWEEN PARTY	\$ 595	\$ 600	\$ 598	\$ 600	\$ 600
<b>RECREATION:</b>	<b>\$ 95,069</b>	<b>\$ 105,079</b>	<b>\$ 83,045</b>	<b>\$ 107,591</b>	<b>\$ 107,591</b>

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	FY 2015 ACTUAL SPENT	FY 2016 BUDGET	FY 2016 SPENT TO 3/31/2016	FY 2017 BUDGET COMM RECOMM	FY 2017 PROPOSED BUDGET	
<b>850 INTERGOVERNMENTAL</b>						
90-20 COUNTY TAX	\$ 357,113	\$ 351,555	\$ 351,554	\$ -	\$ 352,984	**
90-10 MSAD #60	\$ 6,430,003	\$ 6,696,358	\$ 5,022,269	\$ -	\$ 6,970,843	***
<b>INTERGOVERNMENTAL:</b>	<b>\$ 6,787,116</b>	<b>\$ 7,047,913</b>	<b>\$ 5,373,823</b>	<b>\$ -</b>	<b>\$ 7,323,827</b>	

\*\* Estimated FY17 County Tax assessment -- County budget was not finalized as of printing.

\*\*\* Estimated FY17 education appropriation, budget was not finalized as of printing.

**920-01 PUBLIC AGENCIES**

65-40 MEMORIAL DAY	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	
91-10 AMERICAN LEGION	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500	
91-15 SEACOAST SHIPYARD ASSC	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
91-30 CHRISTMAS DECORATIONS	\$ 573	\$ 575	\$ 424	\$ 575	\$ 575	
91-40 COAST BUS SERVICE	\$ 8,500	\$ 9,500	\$ 9,500	\$ 10,500	\$ 10,500	
91-99 MISCELLANEOUS	\$ -	\$ 250	\$ -	\$ 250	\$ 250	
<b>PUBLIC AGENCIES:</b>	<b>\$ 12,273</b>	<b>\$ 12,025</b>	<b>\$ 11,624</b>	<b>\$ 14,525</b>	<b>\$ 14,525</b>	

**950-01 TRANSFERS & CONTINGENCY**

90-30 PUBLIC FIRE PROTECTION	\$ 182,356	\$ 201,534	\$ 94,686	\$ 196,388	\$ 196,388	
90-40 SEWER DISTRICT	\$ 39,000	\$ 39,000	\$ 19,500	\$ 36,897	\$ 36,897	
90-50 OPER TRANSFERS OUT	\$ 105,000	\$ 560,000	\$ 560,000	\$ 500,000	\$ 500,000	
90-55 TRANSFERS TO C.I. FUNDS	\$ 183,678	\$ 187,450	\$ 187,450	\$ 121,500	\$ 121,500	
90-60 W.D. DEBT SERVICE	\$ 21,634	\$ 21,634	\$ 21,634	\$ 21,634	\$ 21,634	
95-10 CONTINGENCY	\$ 20,927	\$ 15,000	\$ 500	\$ 15,000	\$ 15,000	
<b>TRANSFERS:</b>	<b>\$ 552,595</b>	<b>\$ 1,024,618</b>	<b>\$ 883,770</b>	<b>\$ 891,419</b>	<b>\$ 891,419</b>	

**TOWN OF BERWICK, MAINE  
FY2016 - 2017 PROPOSED BUDGET**

	<b>FY 2015 ACTUAL SPENT</b>	<b>FY 2016 BUDGET</b>	<b>FY 2016 SPENT TO 3/31/2016</b>	<b>FY 2017 BUDGET COMM RECOMM</b>	<b>FY 2017 PROPOSED BUDGET</b>
<b>950-02 MISC. EXPENSE</b>					
91-20 BERWICK LIBRARY ASSOC.	\$ 83,000	\$ 89,000	\$ 66,750	\$ 94,000	\$ 94,000
91-25 GREAT WORKS LAND TRST	\$ 10,000	\$ -	\$ -	\$ -	\$ -
95-20 C/F STORMWATER ENG	\$ 13,574	\$ 19,500	\$ 10,767	\$ 19,700	\$ 19,700
95-23 C/F ECON DEVELOPMENT	\$ -	\$ 30,000	\$ 4,960	\$ 30,000	\$ 30,000
95-40 C/F EMERGENCY MGMNT	\$ 491	\$ 500	\$ 33	\$ 500	\$ 500
95-80 C/F UNFUNDED LIABILITIES	\$ -	\$ 23,000	\$ -	\$ 23,000	\$ 23,000
95-90 OVERLAY	\$ 22,934	\$ -	\$ 3,369	\$ -	\$ -
<b>MISCELLANEOUS:</b>	<b>\$ 129,999</b>	<b>\$ 162,000</b>	<b>\$ 85,880</b>	<b>\$ 167,200</b>	<b>\$ 167,200</b>

	<b>RAISED &amp; ASSIGNED 2015/2016</b>	<b>AUTHORITY to SPEND 2015/2016</b>	<b>EST. BALANCE 3/31/2016</b>	<b>2017 BUDGET COMM RECOMM</b>	<b>PROPOSED BUDGET 2016/2017</b>
<b>CAPITAL IMPROVEMENT ACCTS</b>					
202-09 PLANNING DEPT.	\$ 60,000	\$ 62,500	\$ 45,792	\$ -	\$ -
202-19 TOWN HALL / BUILDINGS	\$ 16,000	\$ 72,907	\$ 54,383	\$ -	\$ -
402-01 POLICE DEPARTMENT	\$ 72,420	\$ 110,705	\$ 43,598	\$ 34,500	\$ 34,500
402-03 FIRE DEPARTMENT	\$ 67,500	\$ 188,373	\$ 161,949	\$ 145,000	\$ 145,000
402-04 CIVIL DEFENSE	\$ -	\$ 3,156	\$ 3,156	\$ -	\$ -
502-01 PUBLIC WORKS	\$ 181,530	\$ 216,276	\$ 31,923	\$ 15,000	\$ 15,000
502-03 P WORKS / HIGHWAY FUND	\$ 350,000	\$ 839,538	\$ 320,085	\$ 350,000	\$ 350,000
502-07 TRANSFER STATION	\$ -	\$ 4,103	\$ 153	\$ 25,000	\$ 25,000
602-05 RECREATION	\$ -	\$ 4,613	\$ 4,343	\$ 52,000	\$ 52,000
<b>TOTALS:</b>	<b>\$ 747,450</b>	<b>\$ 1,502,171</b>	<b>\$ 665,382</b>	<b>\$ 621,500</b>	<b>\$ 621,500</b>

## 2016 Annual Town Meeting Warrant with Explanations

To: Lisa Huestis, a resident of the Town of Berwick in the County of York and the State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Berwick qualified by the law to vote in Town affairs, to assemble at the Town Hall on Tuesday, the 14<sup>th</sup> day of June, 2016, at 6:00 a.m. until 8:00 p.m. to act on Article 1 through 32 as set out below:

And to notify and warn said inhabitants to meet at the Town Hall in said Town on Wednesday the 15<sup>th</sup> day of June, 2016 at 6:00 p.m. to act on Article 33 through 49 as set out below, to wit:

### ARTICLE 1

To elect a Moderator to preside over the meeting.

### ARTICLE 2

To elect by secret ballot, one Selectman (who also serves as Assessor and Overseer of the Poor) for three years, and one School Board Member for MSAD #60 for three years, and one School Board Member for MSAD #60 for one year.

### ARTICLE 3

Shall the Town vote to adopt the proposed amendments to the Land Use Ordinance? (Exhibit A attached hereto).

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

### ARTICLE 4

Shall the Town vote to accept a dedication of land for highway purposes, pursuant to 23 MRSA 3025, made by John Corliss of a title in fee simple of Morning Dove Court so-called and to accept Morning Dove Court as a town way.

**NOTE:** Morning Dove Court is located on the north easterly side of Old Pine Hill Road and being more particularly shown on a plan entitled Final Subdivision Plan – Morning Dove Court Subdivision dated June 9, 2014 and recorded at the York County Registry of Deeds, Plan Book 367, Page 50. Ownership is being transferred to the town via Warranty Deed, a copy of which is attached to the Warrant as Exhibit B.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 2:1**

### ARTICLE 5

Shall the Town vote to use up to **\$2,018,209** from estimated revenues to reduce the amount to be raised by taxation in Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 6

Shall the Town vote to raise and appropriate the sum of **\$217,420** for the General Expense Account for Fiscal Year 2016/17, which begins July 1, 2016?

**NOTE:** This Account will be used to fund a variety of general expenses which are not easily classified from an accounting perspective under other departments, including a variety of required insurance premiums, audit services, legal services rendered by the Town Attorney, streetlights, traffic signals, interest on returned escrow balances, and miscellaneous expenditures requested from the Board of Selectmen.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 7

Shall the Town vote to raise and appropriate the sum of **\$340,463** for the Town Administration Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 8

Shall the Town vote to raise and appropriate the sum of **\$263,443** for the Town Clerk Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 9

Shall the Town vote to raise and appropriate the sum of **\$151,867** for the Planning & Ordinance Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 10

Shall the Town vote to raise and appropriate the sum of **\$77,650** for the Assessor's Office Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 11

Shall the Town vote to raise and appropriate the sum of **\$102,740** for the Town Hall Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 12

Shall the Town vote to raise and appropriate the sum of **\$1,570,054** for the Police Department Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 13

Shall the Town vote to raise and appropriate the sum of \$728,475 for the Fire Department Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 14

Shall the Town vote to raise and appropriate the sum of \$758,370 for the Public Works Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 15

Shall the Town vote to authorize the expenditure of all revenues received from the State of Maine Urban/Rural Initiative Program for Fiscal Year 2016/17 for road improvements as authorized by the Program with unspent balances to be carried forward each year?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 16

Shall the Town vote to raise and appropriate the sum of \$452,277 for the Refuse Disposal Account for Fiscal Year 2016/17, which begins July 1, 2016?

**NOTE:** This Account will be used to fund the operations of the Berwick Transfer Station during Fiscal Year 2016/17.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 17

Shall the Town vote to raise and appropriate the sum of \$107,591 for the Recreation Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 2:1**

ARTICLE 18

Shall the Town vote to raise and appropriate the sum of \$196,388 for the annual Fire Protection costs for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 19

Shall the Town vote to raise and appropriate the sum of \$36,897 to the Berwick Sewer District for Fiscal Year 2016/17, which begins July 1, 2016?

**NOTE:** The District indicates that their focus for the funds at this time is on assisting in repayment of the District's debt service as a result of repairing both pump stations.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 2:1**

ARTICLE 20

Shall the Town vote to appropriate the sum of **\$350,000** from Unassigned Fund Balance for Fiscal Year 2016/17 and authorize its use for road, bridge, and sidewalk construction and repairs, as well as Town parking lots and public ways, and including expenses for curbing, drainage and engineering fees when required, with the funds to be used in conjunction with the State of Maine Urban/Rural Initiative Program, and with unspent balances to be carried forward each year?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 21

Shall the Town vote to appropriate the sum of **\$50,000** from Unassigned Fund Balance for the purpose of investing in the capital purchase and replacement of Fire Department apparatus and vehicles for Fiscal Year 2016/17, which begins July 1, 2016, and place this amount into the Fire Department Capital account established for this purpose, with unspent balances to be carried forward each year until fully expended?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 22

Shall the Town vote to appropriate the sum of **\$30,000** from Unassigned Fund Balance to purchase a new Fire repeater and antenna and place this amount into the Fire Capital Equipment Reserve Account for Fiscal Year 2016/17, which begins July 1, 2016 with unspent balances to be carried forward each year until fully expended?

**NOTE:** The Department's current antenna/repeater was purchased and installed in 1996 with an estimated useful life of 10 years.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 23

Shall the Town vote to appropriate the sum of **\$30,000** from Unassigned Fund Balance for Fiscal Year 2016/17, which begins July 1, 2016, and authorize its use to invest in capital repairs, maintenance, and renovations of the Berwick Fire Station, and place this amount into the Fire Department's Capital account established for this purpose, with unspent balances to be carried forward each year until fully expended?

**NOTE:** The items to be address during fiscal year 2017 are updating the radio room and repair/replacement of the fire station driveway/parking pad.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 24

Shall the Town vote to appropriate the sum of **\$25,000** from Unassigned Fund Balance to replace the flooring in the former cafeteria/gym at the Doran School (potential future home of the Community Center) and place this amount into the Recreation Improvement Reserve Account for Fiscal Year 2016/17, which begins July 1, 2016 with unspent balances to be carried forward each year until fully expended?

**THE BOARD OF SELECTMEN VOTE 1:2**

ARTICLE 25

Shall the Town vote to raise and appropriate the sum of **\$35,000** to purchase new capital equipment for the Fire Department for Fiscal Year 2016/17, which begins July 1, 2016 with unspent balances to be carried forward each year until full expended?

**NOTE:** This Account will be used to fund the purchase of seven sets of personal protective equipment, continue the replacement of the SCBA bottles and fire hose, and the replacement of portable radios.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 26

Shall the Town vote to raise and appropriate the sum of **\$25,000** to purchase a used backhoe for the Transfer Station for Fiscal Year 2016/17, which begins July 1, 2016, and place this amount into the Public Works Capital account established for this purpose, with unspent balances to be carried forward each year until fully expended?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 27

Shall the Town vote to raise and appropriate the sum of **\$94,000** as a contribution to the Berwick Library Association for Fiscal Year 2016/17, which begins on July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 28

Shall the Town vote to raise and appropriate the sum of **\$30,000** for Economic Development purposes for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

**NOTE:** The Envision Berwick Committee working through the Town’s Planning Department will contract for technical assistance, grant writing assistance, consultant assistance to develop financial options, purchase site amenities, allowance for printing and mailings, match grant funds, and to leverage other funding that the Town is eligible to apply for. Also, any grant match or any funds used to advance the implementation of the Comprehensive Plan, as Amended, will be approved by the Board of Selectmen.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 29

Shall the Town vote to authorize the use of interest money from the Lena Clark Trust Fund Interest Account when there are major repairs or maintenance needs at the Town Hall?

**NOTE:** The Trust Fund was established to take care of the Town Hall. Interest from the Trust Fund is in an Investment Account with LPL Investments through Kennebunk Investment Services. The interest balance as of June 30, 2015 was **\$28,670**, which was the close of the prior Fiscal Year. Interest funds are not used for every day repair or maintenance costs but instead are being allowed to accumulate for one time or major unforeseen repairs or expenses. Approval of this Article will authorize these kinds of expenditures from the Interest Account should it become necessary to make them during Fiscal Year 2016/17.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 30**

Shall the Town vote to authorize the Town Manager, with Board of Selectmen approval, to balance the budget if necessary by transferring unencumbered appropriations from one account to another within the budget? **This authorization will remain in effect until rescinded by a future town meeting vote.**

**NOTE:** This Article will enable the Town to address unforeseen over-expenditures within participating departments or accounts, which otherwise may not be exceeded without further Town Meeting authorization, by drawing upon under-expenditures in other departments or accounts while still remaining within the overall Town budget cap. If authorized, this Article will enable the above-described outcome without further authorization from a special Town Meeting but only where the Board of Selectmen deems it appropriate.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**Financial Statement Relating to Article 31 & 32**

The issuing of bonds by the Town of Berwick is one of the ways in which the Town borrows money for certain purposes. The following is a summary of the bonded indebtedness of the Town of Berwick as of the date of this referendum election:

Bonds Now Outstanding and Unpaid	\$	0
Interest to be Repaid on Outstanding Bonds	\$	0
Total to be Repaid on Bonds Outstanding	\$	0
Additional Principal Amount of Bonds Authorized But Not Yet Issued	\$	0
Total Additional Bonds to be Issued if Approved by Voters		
Article 47 Fire Engines Bond		\$1,000,000
Estimated of Potential New Interest on Such Additional Bonds	\$	319,323
Article 48 Repairs to Town Hall Auditorium & Clock Tower	\$	125,000
Estimated of Potential New Interest on Such Additional Bonds	\$	39,915
Total Additional Bonds to be Issued and Estimated Interest		
If Approved by Voters		\$1,484,238

When money is borrowed by issuing bonds, the Town must repay not only the principal amount of the bonds but also interest on the bonds. The amount of interest to be paid will vary depending upon the rate of interest and the years to maturity at the time of issue. The validity of the bonds and of the voters' ratification of the bonds may not be affected by an errors in the estimates made of the costs involved, including varying interest rates, the estimated cost of interest on the bond amount to be issued and the total cost of principal and interest to be paid at maturity.

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Stephen G. Eldridge  
Treasurer, Town of Berwick

**ARTICLE 31**

Shall a capital expenditure of a sum of money not to exceed **\$1,000,000** be authorized for costs of purchasing and outfitting two new fire engines, said sum of money to be raised by the issuance of general obligation bonds and/or notes of the Town in a total aggregate principal amount of up to \$1,000,000, hereby authorized, with such dates, maturities, denominations, interest rate(s) and other details (including provisions that the bonds may be subject to call for redemption with or without premium) as the Municipal Officers shall determine? (Total estimated debt service of \$1,319,323 of which principal is \$1,000,000 and estimated interest, at rates ranging from 1.00% to 3.8843% depending on the year of maturity, over 20 years is \$319,323.)

The debt payment is anticipated to increase the property tax rate by \$0.12 cents after the first two and one half years of debt service payments being made from the Fire Department’s Pumper Replacement Reserve account.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 32**

Shall a capital expenditure of a sum of money not to exceed **\$125,000** be authorized for costs to provide structural engineering services and structural repairs to one of the outside walls in the Town Hall auditorium, purchase and install new windows for the Town Hall auditorium, and replace the clock movements and repair the clock faces on the Town Hall clock tower, said sum of money to be raised by the issuance of general obligation bonds and/or notes of the Town in a total aggregate principal amount of up to \$125,000, hereby authorized, with such dates, maturities, denominations, interest rate(s) and other details (including provisions that the bonds may be subject to call for redemption with or without premium) as the Municipal Officers shall determine? (Total estimated debt service of \$164,915 of which principal is \$125,000 and estimated interest, at rates ranging from 1.00% to 3.8843% depending on the year of maturity, over 20 years is \$39,915.)

The debt payment is anticipated to increase the property tax rate by \$0.02 cents after the first interest payment, which is being made from the Lena Clark Trust Account.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

.....

**ARTICLE 33**

Shall the Town vote to require all those who make and second motions at the Town Meeting to rise and identify themselves?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 34**

Shall the Town vote to raise and appropriate the sum of **\$20,000** for the General Assistance Account for Fiscal Year 2016/17, which begins July 1, 2016?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 35**

Shall the Town vote to raise and appropriate the sum of **\$14,525** for the Community/ Agency Appropriations Account for Fiscal Year 2016/17, which begins July 1, 2016?

**NOTE:** This account will be used to make contributions to and at the request of the following outside agencies or purposes: COAST Bus Service, American Legion, Memorial Day, Holiday Decorations, and the Seacoast Shipyard Association.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 36**

Shall the Town vote to appropriate the sum of **\$15,000** from Unassigned Fund Balance to replace the roof over the former cafeteria/gym at the Doran School (potential future home of the Community Center) and place this amount into the Recreation Improvement Reserve Account for Fiscal Year 2016/17, which begins July 1, 2016 with unspent balances to be carried forward each year until fully expended?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 37**

Shall the Town vote to raise and appropriate the sum of **\$8,500** as the first lease payment for the purchase of a new police cruiser for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount into the Police Capital Equipment account established for this purpose with unspent balances to be carried forward each year until fully expended and authorize the Board of Selectmen to enter into a lease purchase agreement on terms it deems appropriate with the balance to be repaid over a period of no longer than five (5) years?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 38**

Shall the Town vote to raise and appropriate the sum of **\$16,000** for the purpose of replacing the Police Department's 2006 ATV for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount into the Police Capital Equipment account established for this purpose with unspent balances to be carried forward each year until fully expended?

**NOTE:** The current ATV will either be traded in or put out to bid in the next surplus equipment bid process with the proceeds being deposited into the General Fund.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 39**

Shall the Town vote to raise and appropriate the sum of **\$10,000** for the purpose of replacing the Police Department's IT Server for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount into the Police Capital Equipment account established for this purpose with unspent balances to be carried forward each year until fully expended?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 40**

Shall the Town vote to raise and appropriate the sum of **\$15,000** to invest in capital repairs, maintenance, and renovations of the Berwick Public Works Garage and Salt Shed for Fiscal Year 2016/17, which begins July 1, 2016, and place this amount into the Public Works Capital account established for this purpose, with unspent balances to be carried forward each year until fully expended?

**NOTE:** This Account will be used to fund repairs, maintenance and renovations to the Berwick Public Works Garage and Salt Shed, which are expected to extend the life of those buildings. The capital repair anticipated to be completed during fiscal year 2017 is replacing the roof on the salt shed.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 41**

Shall the Town vote to raise and appropriate the sum of **\$12,000** and authorize the Board of Selectmen to purchase Map U-1, Lot 74 for Fiscal Year 2016/17, which begins July 1, 2016, and place this amount into the Recreation Improvement Reserve account established for this purpose, with unspent balances to be carried forward each year until fully expended? This includes the cost of the land as well as any closing costs associated with the purchase.

**NOTE:** This 2.7 acres of land is the PSNH parcel off Moulton Street and is currently a surplus parcel as determined by Eversource Energy, a New Hampshire corporation and current owner. The purchase of this parcel provides for land preservation, recreational and public access to the vistas downstream of the Salmon Falls River Dam.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 42**

Shall the Town vote to raise and appropriate the sum of **\$21,634** for Debt Service in Fiscal Year 2016/17 as authorized by the passage of Article 37 at the 1997 Annual Town Meeting?

**NOTE:** This Account will be used to fund one-half the cost for repayment of the Water Department Bond issued by the Federal Rural Development Agency for the new Water Treatment Plant. All other debt of the Town is in the Water Department Enterprise Fund Budget and is paid from revenues received by the Department.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

**ARTICLE 43**

Shall the Town vote to raise and appropriate the sum of **\$15,000** and authorize the Board of Selectmen to hold it in a Contingency Account and to use it to meet unanticipated expenses and emergencies that might occur during the Fiscal Year 2016/17, which begins July 1, 2016 and with unspent balances to be carried forward each year?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 44

Shall the Town vote to raise and appropriate the sum of **\$19,700** for the Federal Stormwater Program for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

**NOTE:** This Account will be used for the purpose of implementing State and Federal permitting requirements for discharges from municipal separate stormwater sewer systems (MS4s).

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 45

Shall the Town vote to raise and appropriate the sum of **\$500** for Emergency Management for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

**NOTE:** This Account will be used for the purpose of funding expenses like provision of shelter, food supplies and other associated costs during emergencies which occur within the Town.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 46

Shall the Town vote to raise and appropriate the sum of **\$23,000** for the Unfunded Liabilities Account for Fiscal Year 2016/17, which begins July 1, 2016 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

**NOTE:** This Account will be used to satisfy existing obligations to employees who have accrued compensated absences such as vacation time or sick time, if and when such entitlements must be paid out upon employee departure from the Town's staff. The Town's compensated absences balance as of June 30, 2015 was \$178,518.

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 47

Shall the Town vote to reallocate the remaining \$5,300 from the funds raised and appropriated for engineering cost associated with the Route 9 Bridge project as authorized by the passage of Article 39 at the 2013 Annual Town Meeting and instead authorize its use for road, bridge, and sidewalk construction and repairs, as well as Town parking lots and public ways, and including expenses for curbing, drainage and engineering fees when required?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 48

Shall the Town vote to charge interest on unpaid taxes at the rate of **7.00%** per annum, and to set the date when taxes committed for Fiscal Year 2016-2017 (July 1, 2016 through June 30, 2017) become due and payable as October 17, 2016 and April 18, 2017, with said interest to be collected after October 18, 2016 and April 19, 2017, and allow the Tax Collector to accept prepayment of taxes prior to the Tax Commitment Date?

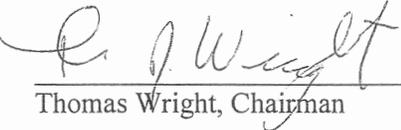
**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

ARTICLE 49

Shall the Town Vote to set an interest rate of **3.00%** as allowed by state law as the rate to be paid to taxpayers who pay amounts in excess of amounts finally assessed and authorize any such interest paid or abatements granted to be charged against the annual overlay?

**THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:0**

The June 14, 2016 Town Meeting Warrant is signed and approved as presented/amended by the Berwick Board of Selectmen at its meeting on the 19<sup>th</sup> day of April 2016.

  
Thomas Wright, Chairman

\_\_\_\_\_  
Vacant, Vice Chair

\_\_\_\_\_  
Edward Ganiere

  
Mark Pendergast

  
Joshua Plante

Board of Selectman, Town of Berwick, Maine

ATTEST:

  
Patricia Murray, Town Clerk

# Exhibit A

## 2.2 Definitions

**Elderly Housing:** A dwelling or group of dwellings and shared community space, providing shelter and services to elderly persons, which may include meals, housekeeping, transportation, recreational activities, personal-care assistance, and the like. Elderly persons shall mean a person 55 years old or older.

**Fringe Financial:** A lending institution that typically has but is not limited to the following features: the loans are for small amounts; the loans are typically due in 4 weeks or less; and associated finance charges exceed 100% APR. These businesses include but are not limited to payday and auto title loan services.

**Workforce Housing:** Dwelling units that may be purchased or rented for year-round occupancy by a working household whose income is between 50 % and 60% of the median income for the Town per most recent census data.

## 6.3 Dimensional Requirements.

Lots and principal buildings in all districts shall meet or exceed the following minimum requirements. If more than one principal building is constructed on a single parcel of land all dimensional requirements shall be met separately for each principal building. Additional requirements may be imposed by other provisions of this ordinance.

**DIMENSIONAL REQUIREMENTS TABLE**

<b><u>REQUIREMENTS</u></b>	<b><u>R-1</u></b>	<b><u>R-2</u></b>	<b><u>R-3</u></b>	<b><u>C/I</u></b>	<b><u>RC/I</u></b>	<b><u>AP</u></b>	<b><u>V</u></b>
Minimum Lot Size with Public Sewer and Water in square feet	10,000	20,000	90,000	10,000	50,000	20,000	See Note 10
Minimum Lot Size with Septic in square feet	20,000	60,000	90,000	20,000	90,000	120,000	See Note 10
Minimum Lot Width in feet	100	150	300	100	200	300	See Note 10
Minimum Frontage in feet	100	150	300	100	200	300	See Note 10
Minimum Front Yard Setback in feet	25	50	75	25	50	75	See Note 10
Minimum Side Yard Setback in feet	25	25	50	15	25	50	See Note 10
Minimum Rear Yard Setback in feet	25	25	50	25	25	50	See Note 10

Maximum Building Height in feet	35	35	35	45	45	35	45
Maximum Lot Coverage percentage	50	35	20*	80	80	20	See Note 10
Shoreline Setback from River or Great Pond							25
Shoreline Setback from Wetlands and Streams							See Note 10
Shoreline Frontage							See Note 10

Notes:

1. The setback may be reduced to the average of like setbacks of the exiting structures on abutting properties.
2. The setback along a railroad spur may be waived for loading facilities that require rail access.
3. Two-family dwellings require twice the lot size as single-family dwellings. Multifamily dwellings require a minimum lot size which equal that required for the equivalent number of single family dwelling units.
4. No land in a deeded right of way may be used to meet any of the dimensional requirements of this ordinance.
5. The frontage requirement for lots on curves with a centerline radius of 100 feet or less may be reduced by 20 percent provided the lot width requirements are met.
6. For all structures side and rear setbacks may be reduced by the percentage that the non-conforming lot is less than the requirement.
7. For lots with public water and sewer in the R-2 District the front setback requirement may be reduced to 25 feet.
8. Additions to existing non-conforming buildings may be built to meet the existing line of non-conformity but may not be less than ten feet from a side or rear property line. However the non-conforming portion of the building shall not expand by 30 percent or more in volume or floor area during the lifetime of the structure. Average of the abutters (footnote #1 above) would apply if this average was less than ten feet.
9. One acre equals 43,560 square feet or 4,840 square yards.
10. All uses within the Urban Village Overlay District are exempt from dimensional requirements of the underlying C/I or R1 District and subject to the requirements established in Section 6.4. Uses within the Urban Village Overlay District that are located in the Shoreland Zoning District are subject to all applicable dimensional requirements of the underlying Shoreland zone pursuant to Section 14.15.

11. If more than one single family dwelling is located on a single lot, the lot size shall equal that required for the equivalent number of single family dwelling units. The dwelling units shall be placed on the lot and separated from one another in such a manner that if the lot were divided each dwelling unit would meet all dimensional requirements.

\* Lots containing only commercial or industrial uses may be allowed a maximum lot coverage percentage of 50%.

### 6.3.1 Residential Growth Limitation Provisions.

- A. Within the R-3 District, the number of residential building permits issued within any given subdivision during any calendar year, commencing the effective date of this ordinance amendment shall be limited to three (3), except as noted in Section 6.3.1.E below.
- B. Within the R-2 District the number of residential building permits shall be limited to 20 permits in any given subdivision within any given calendar year, if such subdivision is served by public water and sewer service (See Section 7.10, Sanitary Provisions and 7.19, Water Supply). The Planning Board may require the phasing of a project according to Section 13.6 of the Berwick Subdivision Regulations. Any subdivision within the R-2 District and not served by both water and sewer will be limited to three (3) building permits per calendar year per subdivision from the effective date of this ordinance amendment except as noted in Section 6.3.1.E., below.
- C. ~~Within the R-1 District, the number of residential building permits issued within any given subdivision during any calendar year commencing the effective date of this ordinance amendment shall be limited to ten (10).~~
- D. C. Within the RC/I District, the number of residential building permits issued within any given subdivision during any calendar year commencing the effective date of this ordinance amendment shall be limited to three (3), except as noted in Section 6.3.1.E., below.
- E. D. For those subdivisions either approved or pending (according to MRSA, Title 1, section 302) as of the effective date of this ordinance amendment, the limit on the number of permits to three (3) shall not apply, however those subdivisions either approved or pending as of the effective date of this ordinance amendment will be subject to a limit of nine (9) permits per calendar year.
- F. E. For determining number of permits to be issued; if a parcel is split or conveyed into 2 parcels 3 years prior to application for subdivision, the number of permits will be issued based on the parent parcel.

### 6.4 Village Overlay

**Notes:**

**(5) The Planning Board may permit residential uses on the first floor of new buildings within the Village Overlay on a case by case basis when the application satisfies the following criteria:**

- a. **The first floor residential use is entirely made up of workforce housing or elderly housing.**
- b. **New residential uses within the village overlay do not exceed a 4:1 ratio of residential to non-residential use measured by constructed floor space. This statistic is tracked by the Planning Department and updated as new permits are issued.**
- c. **The proposed development application provides substantial improvements to the downtown area that serve to advance the principles defined in the Downtown Vision & Implementation Plan.**

**7.10 Sanitary Provisions Sewage Provisions**

A. When not serviced by the public sewerage system, the approval of building permit applications shall be subject to presentation of a completed site evaluation form (HHE-200) which evidences adequate soil conditions for sewage disposal.

B. When two or more lots or buildings in different ownership share a common subsurface disposal system, the system shall be owned and maintained in common by an owners' association. Covenants in the deeds for each lot shall require mandatory membership in the association and provide for adequate funding of the association to assure proper maintenance of the system.

C. Industrial or commercial waste waters may be discharged to municipal sewers only and in such quantities and/or of such quality as to be compatible with commonly accepted municipal sewage treatment operations. Such wastes may require pretreatment at the industrial or commercial site in order to render them amenable to municipal treatment processes. Pretreatment includes, but is not limited to, screening, grinding, sedimentation, pH adjustment, surface skimming, chemical oxidation and reduction and dilution. The disposal of industrial or commercial waste waters by means other than the municipal sewerage system must comply with the laws of the State of Maine concerning water pollution. Wash water or other process water carrying stone dust, stone particles, silt or other mineral matter will not be accepted into the municipal system.

D. All subsurface sewage disposal systems shall be installed in conformance with the State of Maine Subsurface Wastewater Disposal Rules.

E. Within the R-1 District, any new proposed subdivision shall be served by public sewer at the expense of the applicant or by negotiated agreement with the Berwick Sewer District. Within the R-1 District any new residential dwelling unit or commercial use requiring a building permit shall be served by public sewer.

F. ~~Within the R-2 District any subdivision proposed following the effective date of this ordinance amendment and located within 2,500 of public sewer service shall be connected to that service.~~

G. When a lot is not serviced by public sewage disposal, or unless the lot is part of a cluster development served by a common subsurface disposal system, the following standards shall apply:

- a. Each proposed lot must be served by a septic system located within its boundaries.
- b. If the depth to a limiting factor, as defined by the above rules is less than 24 inches, both the septic system and a replacement system site must be located within each proposed lot. The reserve area shall be shown on the plan and restricted so it will not be built on.
- c. Septic systems serving a structure on one lot are not allowed to be located on abutting or neighboring lots.
- d. In no instance shall a disposal area be on a site that requires a New System Variance from the Subsurface Wastewater Disposal Rules.

### 7.19 Water Supply.

A. Prior to the issuance of any occupancy permit for any structure with a potable water supply system, a water quality analysis demonstrating that the State of Maine Safe Drinking Water Guidelines are met shall be submitted to the Code Enforcement Officer.

B. Within the R-1 District all subdivisions proposed after the effective date of this ordinance shall be served by public water. Any new residential unit (outside of an approved subdivision) or commercial use requiring a building permit and within 500 feet of the public water line shall be served by public water.

~~C. Within the R-2 Districts any subdivision proposed after the effective date of this ordinance amendment, and within 2,500 feet of a public water line shall be served by public water.~~

### 7.23 Safety and Sanitation Provisions

**All lots shall be maintained in a safe and sanitary condition and shall be kept free of accumulations of trash, garbage, refuse or other noxious materials which may constitute a fire hazard or a danger to health or safety. Any such condition shall be repaired, replaced, or removed.**

### 8.12 Agriculture and Animal Husbandry.

The following restrictions apply to agriculture and animal husbandry.

a. All pastures, barns, barnyards and other areas where the livestock animals or fowl are kept, housed, fed or cared for shall be a minimum of 100 feet from the nearest dwelling other than the applicant's.

b. Uncovered manure shall be kept 150 feet from the nearest dwelling other than the applicant's and 300 from a well.

c. All feed and grain must be kept in enclosed rodent proof containers.

d. All paddocks, barnyards or other enclosures must be adequately fenced to contain livestock, animals or fowl.

e. ~~The Planning Board may limit the number and species of animals to be kept at any one time after considering the size and layout of the lot, the size of adjacent lots, the presence of vegetative screening and buffer strips and the potential for noise, odor and vermin problems.~~

### **8.13 Owner Occupied Apartments.**

~~The Planning Board may approve, after Conditional Use Review, The Code Enforcement Officer may approve~~ the addition of one dwelling unit to an existing single family dwelling and which must comply with the following standards.

1. The existing dwelling unit must have a minimum of 1,200 gross square footage of living area to be considered for an accessory apartment. The accessory apartment shall not exceed 30 percent of the total living area of the building.

2. "Owner-occupied" means that either the principal dwelling unit or the accessory apartment is occupied by a person who has a possessory interest in the real estate, who bears all or part of the economic risk of decline in value of the real estate and who receives all or part of the remuneration, if any, derived from the lease or rental of the other dwelling unit.

3. A single family dwelling as contained in this section means the building proposed for conversion and any accessory building attached. Only one accessory apartment shall be permitted per lot. An owner-occupied apartment, however, shall not be allowed in a single family dwelling within an approved subdivision that contains a note or condition on the plan recorded in the York County Registry of Deeds that specifically allows only single family residential uses.

4. There will be no external expansion of the structure, except for stairwells and elevators.

5. The dimensional standards found in Section 6.3 are waived with the exception of the standards for lot coverage, which can not be increased above set standards or that which is existing at the time of the proposed conversion, whichever is greater.

6. Any request for an accessory apartment shall conform to all provisions of the Maine State Plumbing Code and no dwelling that is served by an on-site wastewater disposal system shall be modified to create an accessory apartment until a site evaluation has been conducted by a licensed soil evaluator which demonstrates that a new system can be installed to meet the disposal needs of the dwelling units or the existing system has adequate capacity for the proposed use.

7. This provision shall not prohibit the conversion of a single family dwelling to a multiplex dwelling or the conversion of a duplex dwelling to a multiplex dwelling so long as said conversion complies with all district and zoning standards, including but not limited to dimensional requirements.

8. Upon approval by the Planning Board, the owner of the accessory apartment shall record within his/her deed at the York County Registry of Deeds that such dwelling shall be and is to remain "owner occupied" even upon future transactions.

### **8.24 Elderly Housing**

**A. Elderly Housing may qualify for a 50% reduction in minimum lot size requirement when the application satisfies the standards outlined below:**

**1.) All construction will be in conformance with all applicable Americans with Disabilities Act regulations.**

**2.) Sidewalks are required to be installed along any new roads and shall be constructed in conformance with Article 12.2.j. Design Guidelines Sidewalks in the Berwick Subdivision Regulations.**

**3.) All buildings and accessory structures shall be maintained in a safe, sanitary, nonhazardous manner. The condition of all buildings, structures, and components thereon shall be maintained so as to prevent and repair deterioration, so that the appearance thereof shall reflect a level of maintenance ensuring that the property itself may be preserved safely, and so that hazards to the public health and safety are avoided.**

**4.) When three or more residential units are proposed; the applicant shall provide community and/or recreational opportunities for the residents. These community and/or recreational opportunities include but are not limited to common rooms, nature trails, and picnic areas.**

**5.) The development shall always remain as elderly housing, and any change to the residential use shall require conformance with all district dimensional requirements as prescribed in Article 6.3 Dimensional Requirements.**

**10.4 Variances.**

Variances may be permitted only under the following conditions:

A. Unless otherwise provided in this ordinance, variances are obtainable only for height, minimum lot size, minimum lot width, structure size, setbacks and open space requirements.

B. Variances cannot, under any circumstances, be obtainable for establishment of any uses otherwise prohibited.

C. The Board of Appeals shall not grant a variance unless it finds that all the following criteria are met:

1. That the land in question cannot yield a reasonable return unless a variance is granted;

2. That the need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood;

3. That the granting of a variance will not alter the essential character of the locality; and

4. That the hardship is not the result of action taken by the applicant or a prior owner. Such hardship may be found by the Board of Appeals where the Town of Berwick Land Use Ordinance, as applied to the applicant's property, substantially

destroys or decreases the value of the property in question for any permitted use to which the land or property can reasonably be put. Mere inconvenience to the property owner shall not satisfy this requirement. Neither financial hardship alone nor pleading that a greater profit may be realized from the applicant's property were a variance granted shall be sufficient evidence of unnecessary hardship.

D. The Board shall limit any variances granted as strictly as possible in order to preserve the terms of the ordinance as much as possible, and it may impose such conditions to a variance as it deems necessary, to this end.

E. Disability Variance. The Board may grant a variance to a property owner for the purpose of making that property accessible to a person with a disability who is living on the property. The Board shall restrict any variance granted under this subsection solely to the installation of equipment or the construction of structures necessary for access to or egress from the property by the person with the disability. The Board may impose conditions on the variance, including limiting the variance to the duration of the disability or to the time that the person with the disability lives on the property. For the purposes of this section, a disability has the same meaning as a physical or mental handicap under 5 M.R.S.A., Section 4553 and the term "structures necessary for access to or egress from the property" is defined to include railing, wall or roof systems necessary for the safety or effectiveness of the structure.

**F. Setback Variance for Single-Family Dwellings. An ordinance adopted under this subsection may permit a variance from a set-back requirement only when strict application of the zoning ordinance to the petitioner and the petitioner's property would cause undue hardship. The term "undue hardship" as used in this subsection means:**

**1. The need for a variance is due to the unique circumstances of the property and not to the general conditions in the neighborhood.**

**2. The granting of a variance will not alter the essential character of the locality;**

**3. The hardship is not the result of action taken by the applicant or a prior owner;**

**4. The granting of the variance will not substantially reduce or impair the use of the abutting property; and**

**5. That the granting of the variance is based upon demonstrated need, not convenience, and no other feasible alternative is available.**

**14.15 Land Use Standards.** All land use activities within the shoreland zone shall conform with the following provisions, if applicable.

A. Minimum Lot Standards

(1) See dimensional table below

	SP	RP	LR	SC/I
Minimum lot area (square feet.)	40,000	40,000	40,000	60,000
Minimum lot width (feet)	200	200	200	150
Minimum road frontage (feet)	200	200	200	150
Minimum shore frontage (feet)	200	200	200	300
Minimum front yard setback (feet)	50	50	50	25
Minimum side yard setback (feet)	25	25	25	15
Minimum rear yard setback (feet)	30	30	30	25
Maximum building height (feet)	35	35	35	45
Maximum lot coverage (percent)	10	10	20	70
Shoreline setback from river and great ponds	100	100	100	25
Shoreline setback from wetlands and streams	<del>75-100</del>	<del>75-100</del>	<del>75-100</del>	25

- (2) Land below the normal high-water line of a water body or upland edge of a wetland and land beneath roads serving more than two (2) lots shall not be included toward calculating minimum lot area.
- (3) Lots located on opposite sides of a public or private road shall be considered each a separate tract or parcel of land unless such road was established by the owner of land on both sides thereof after September 22, 1971.
- (4) The minimum width of any portion of any lot within one hundred (100) feet, horizontal distance, of the normal high-water line of a water body or upland edge of a wetland shall be equal to or greater than the shore frontage requirement for a lot with the proposed use.
- (5) If more than one residential dwelling unit, principal governmental, institutional, commercial or industrial structure or use, or combination thereof, is constructed or established on a single parcel, all dimensional requirements shall be met for each additional dwelling unit, principal structure, or use.

~~NOTE: Municipalities may include provisions for clustered housing within the shoreland zone provided that the overall dimensional requirements, including frontage and lot area per dwelling unit, are met. When determining whether dimensional requirements are met, only land area within the shoreland zone shall be considered.~~

## B. Principal and Accessory Structures

- (1) All new principal and accessory structures shall be set back at least one hundred (100) feet, horizontal distance, from the normal high-water line of great ponds classified GPA and rivers that flow to great ponds classified GPA, and ~~seventy-five (75)~~ 100 feet, horizontal distance, from the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland, except that in the Shoreland Commercial Industrial District the setback from the normal high-water line shall be at least twenty five (25) feet, horizontal distance. In the Resource Protection District the setback requirement shall be 250 feet, horizontal distance, except for structures, roads, parking spaces or other regulated objects specifically allowed in that district in which case the setback requirements specified above shall apply.

In addition:

- (a) The water body, tributary stream, or wetland setback provision shall neither apply to structures which require direct access to the water body or wetland as an operational necessity, such as piers, docks and retaining walls, nor to other functionally water-dependent uses.
- (b) On a non-conforming lot of record on which only a residential structure exists, and it is not possible to place an accessory structure meeting the required water body, tributary stream or wetland setbacks, the code enforcement officer may issue a permit to place a single accessory structure, with no utilities, for the storage of yard tools and similar equipment. Such accessory structure shall not exceed eighty (80) square feet in area or eight (8) feet in height, and shall be located as far from the shoreline or tributary stream as practical and shall meet all other applicable standards, including lot coverage and vegetation clearing limitations. In no case shall the structure be located closer to the shoreline or tributary stream than the principal structure.

NOTE: A tributary stream may be perennial or intermittent. Where a tributary stream is present within the shoreland zone, setback standards from that tributary stream are applicable.

## P. Agriculture

- (1) All spreading of manure shall be accomplished in conformance with the *Manure Utilization Guidelines* published by the Maine Department of Agriculture on November 1, 2001, and the Nutrient Management Law (7 M.R.S.A. sections 4201-4209).
- (2) Manure shall not be stored or stockpiled within ~~one hundred (100)~~ two hundred fifty (250) feet, horizontal distance, of a great pond classified GPA or a river flowing to a great pond classified GPA, or within one hundred ~~seventy-five (75)~~ (100) feet

horizontal distance, of other water bodies, tributary streams, or wetlands. All manure storage areas within the shoreland zone must be constructed or modified such that the facility produces no discharge of effluent or contaminated storm water.

- (3) Agricultural activities involving tillage of soil greater than forty thousand (40,000) square feet in surface area, within the shoreland zone shall require a Conservation Plan to be filed with the Planning Board. Non-conformance with the provisions of said plan shall be considered to be a violation of this Article.

NOTE: Assistance in preparing a Conservation Plan may be available through the local Soil and Water Conservation District office.

- (4) There shall be no new tilling of soil within ~~one hundred (100) feet~~, **two hundred fifty (250) feet** horizontal distance, of the normal high-water line of a great pond classified GPA; within ~~seventy five (75)~~ **one hundred (100) feet**, horizontal distance, from other water bodies; nor within ~~twenty five (25)~~ **one hundred (100) feet**, horizontal distance, of tributary streams and freshwater wetlands. Operations in existence on the effective date of this Article and not in conformance with this provision may be maintained.
- (5) Newly established livestock grazing areas shall not be permitted within ~~one hundred (100)~~ **two hundred fifty (250) feet**, horizontal distance, of the normal high-water line of a great pond classified GPA; within ~~seventy five (75)~~ **one hundred (100) feet**, horizontal distance, of other water bodies, nor; within ~~twenty five (25)~~ **one hundred (100) feet**, horizontal distance, of tributary streams and freshwater wetlands. Livestock grazing associated with ongoing farm activities, and which are not in conformance with the above setback provisions may continue, provided that such grazing is conducted in accordance with a Conservation Plan.

**(6) If fertilizer will be applied within one hundred (100) feet horizontal distance of the normal high-water line of the Salmon Falls River then best management practices will be utilized including the following:**

1. **Use phosphorus-free fertilizer, unless a soil test indicates a low phosphorus level, or when establishing a new lawn from seed.**
2. **Do not apply fertilizer between December 1 and April 1 or to frozen ground.**
3. **Do not apply fertilizer or pesticides if moderate to heavy rain is imminent or if the soil is saturated.**
4. **A filter strip of perennial vegetation shall be maintained along the normal high-water line of the Salmon Falls River at a width of ten (10) feet for average slopes of less than one (1) percent and proportionally up to at least twenty (20) feet for slopes of fifteen (15) percent**

	R1	R2	R3	C/I	RC/I	AP	LR	SC/I	RP	SP
<b>RESIDENTIAL</b>										
*Single-Family Dwelling, including driveways	P	P	P	P	C	P	P	X	X	P(++)
Cluster Development	X	C	C	X	X	X	X	X	X	X
Community Living Arrangement	P	P	P	P	C	P	X	X	X	X
Congregate Housing	C	C	C	C	C	X	X	C(6) 5	X	X
<b>Elderly Housing</b>	<b>C(13)</b>	<b>C(13)</b>	<b>X</b>	<b>C(13)</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Mobile Home Parks	C	C	X	X	X	X	X	C(6) 5	X	X
Multi-Family Dwelling	C	C	X	C	C	X	X	X	X	X
Owner Occupied Apartment	P	P	P	P	C	C	C	X	X	X
Two-Family Dwelling, including driveways	P	P	P	P	C	P	P	X	X	P(++)
Conversions of seasonal residences to year-round residences	LPI	LPI	LPI	LPI	LPI	LPI	LPI	LPI	LPI	LPI
<b>INSTITUTIONAL/PUBLIC</b>										
Cemetery	C	C	C	X	X	X	X	X	X	X
Church, Parish House	C	C	C	C	C	X	X	C	X	X
Club Facility	C	C	C	C	C	C	C	C	X	X
Educational Facility	C	C	C	C	C	X	C	C	X	X
Daycare Home	C	C	C	C	C	C	X	C	X	X
Medical Care Facility	C	C	C	C	C	X	X	C	X	X
Municipal Facility	C	C	C	C	C	C	C	C	X	X
Museum	C	C	C	C	C	C	C	C	X	X
Public Facility	C	C	C	C	C	C	C	C	X	X
Public Utility Facility	C	C	C	C	C	C	C	C	C	C
Essential services										
A. Roadside distribution lines (34.5kV and lower)	A	A	A	A	A	A	A(3)	A(3)	P(+) <u>10</u>	P(+) <u>10</u>
B. Non-roadside or cross-country distribution lines	A	A	A	A	A	A	P	P	C(+) <u>10</u>	C(+) <u>10</u>



Professional Office	C	C	C	C	C	C	C	C	C	C	C	X	C	X	X	X
Recreation Facility	C	C	C	C	C	C	C	C	C	C	C	X	C	X	X	X
Restaurant	C	C	C(1)	C	C	C	C	C	C	C	C	X	C	X	X	X
Retail Business	C	C	C(1)	C	C	C	C	C	C	C	C	X	C	X	X	X
Service Business	C	C	C	C	C	C	C	C	C	C	C	X	C	X	X	X
Storage and/or Maintenance Facility	X	C	C	C	C	C	C	C	C	C	C	X	C	X	X	X
	<b>R1</b>	<b>R2</b>	<b>R3</b>	<b>C/I</b>	<b>RC/I</b>	<b>AP</b>	<b>LR</b>	<b>SC/I</b>	<b>RP</b>	<b>SP</b>						
Wholesale Business	C(1)	C	C(1)	C	C	X	X	C	X	X						
Wireless Communications Facility	C(6) 5	C	C	C	C	C	C(6) 5	C(6) 5	X	X						
Vehicle Sales	C	C	C(1)	C	C	X	X	C	X	X						
<b>INDUSTRIAL</b>																
Auto Graveyard/Junkyard/Auto Recycling	X	X	X	X	C	X	X	X	X	X						
Laboratory	C	X	X	C	C	X	X	C	X	X						
Laboratory Research Facility	X	X	X	C	C	X	X	C	X	X						
Light Intensity Industry	X	C	C	C	C	X	X	C	X	X						
Industrial	X	X	X	X	C	X	X	X	X	X						
Medium Intensity Industry	X	C(7) 6	C(1)	X	C	X	X	C	X	X						
Mineral Industry	X	C	C	X	C	C	C	X	X	X						
Mineral Exploration	A	A	A	A	A	A	A(10) 9	A(10) 9	A(10) 9	A(10) 9						
Sawmill	X	C	C	X	C	C	X	X	X	X						
Warehousing; Storage; Distribution	X	X	X	C	C	X	X	C	X	X						
Waste Facility	X	X	X	X	C	X	X	X	X	X						
<b>MISCELLANEOUS</b>																
Agriculture	P	P	P	P	P	C	C	X	C	C						

Animal Husbandry	X	C	P*	X	C	C	C	C	X	C	X	C	X
Forest Management	P	P	P	P	P	P	P	P	P	P	X	P	P
Private Pond with or without a dam	P	P	P	P	P	P	P	P	P	X	X	X	X
Timber Harvesting(4)	P	P	P	P	P	P	P	P	P	P	X	P	P
Non-intensive recreational uses not requiring structures such as hunting, fishing and hiking, and non-motorized boating	A	A	A	A	A	A	A	A	A	A	A	A	A
Disturbed area greater than 1 acre (46)	P	P	P	P	P	P	P	P	P	P	P	P	P
	<b>R1</b>	<b>R2</b>	<b>R3</b>	<b>C/I</b>	<b>RC/I</b>	<b>AP</b>	<b>LR</b>	<b>SC/I</b>	<b>RP</b>	<b>SP</b>			
Small, non-residential facilities for educational, scientific, or nature interpretation purposes	C	C	C	C	C	C	P	P	C	C	C	C	C(44)
Public and private recreational areas involving minimal structural development	C	C	C	C	C	C	C	C	C	C	C	C	C
Individual private campsites	P	P	P	C	P	P	P	P	P	P	P	P	P
Motorized vehicular traffic on existing roads and trails.	A	A	A	A	A	A	A	A	A	A	A	A	A
Clearing or removal of vegetation for activities other than timber harvesting	A	A	A	A	A	A	A	A	A	A	P(9)	8	P
Fire prevention activities	A	A	A	A	A	A	A	A	A	A	A	A	A
Wildlife management practices	A	A	A	A	A	A	A	A	A	A	A	A	A
Soil and water conservation practices	A	A	A	A	A	A	A	A	A	A	A	A	A
Surveying and resource analysis	A	A	A	A	A	A	A	A	A	A	A	A	A
Emergency operations	A	A	A	A	A	A	A	A	A	A	A	A	A
Structures accessory to allowed uses	P	P	P	P	P	P	P	P	P	P	A	C	C(44)

Piers, docks, wharfs, bridges and other structures and uses extending over or below the normal high-water line or within a wetland	-	-	-	-	-	-	-	-	-	P(45) 12	P(45) 12	P(45) 12	P(45) 12
	-	-	-	-	-	-	-	-	-	C	C	C	C
	<b>R1</b>	<b>R2</b>	<b>R3</b>	<b>C/I</b>	<b>RC/I</b>	<b>AP</b>	<b>LR</b>	<b>SC/I</b>	<b>RP</b>	<b>SP</b>			
Parking facilities	C	C	C	C	C	C	C	C	X(43) (11)	X			
Filling and earth moving of <10 cubic yards	A	A	A	A	A	A	A	A	P	P			
Filling and earth moving of >10 cubic yards	P	P	P	P	P	P	P	P	C	C			
Signs	A	A	A	A	A	A	A	A	A	A			
<b>**ACCESSORY USES</b>													
Home Occupation	P	P	P	P	P	P	P	C	X	X			

Outdoor Wood Furnace(8)	C	P	P	C	P	P	C	P	C	X	X
Small Wind Energy System	C	C	C	C	C	C	C	C	C	X	C
Yard Sale	A	A	A	A	A	A	A	A	A	X	X

**Notes:**

- (1) Allowed only on major highways (Route 236 or Route 9) and subdivisions approved for commercial use.
- (2) Permit not required but must file a written "notice of intent to construct" with CEO.
- (3) State standards concerning Timber Harvesting must be adhered to.
- (4) See Section 8.22.
- (5) Must be installed on any existing tower, pole or structure capable of supporting such equipment.
- (6) Allowed on major highways (Route 236 or Route 9), or where public water and sewer services are available within 2,000 ft. of the property line.
- (7) Must comply with Maine Department of Environmental Protection, Chapter 150.
- (8) In RP, not allowed within 75 feet horizontal distance of the normal high-water line of Great Ponds, except to remove safety hazards.
- (9) Requires a permit from the Code Enforcement Officer if more than 100 square feet of surface area, in total, is disturbed.
- (10) Provided that a variance from the setback requirement is obtained from the Board of Appeals.
- (11) See further restrictions in Section 15(L)(2).
- (12) Except when area is zoned Resource Protection due to floodplain criteria, in which case a permit is required from the Planning Board.
- (13) Except as provided in Section 15(H)(4).
- (14) Excluding bridges and other crossings not involving earthwork, in which case no permit is required.
- (15) See Article 7.22 of the Land Use Ordinance.
- (16) See Article 8.24
- (17) Subject to all parking and landscaping requirements established in Article 6.4

\* A use permit is not required however, performance standards in Section 8.12 must be met.

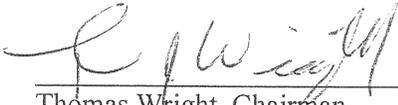
\*\* An Accessory Use of a Conditional Use shall also require Site Plan Review.

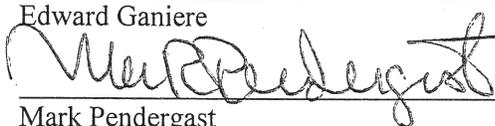
NOTE: A person performing any of the following activities shall require a permit from the Department of Environmental Protection, pursuant to 38 M.R.S.A. section 480-C, if the activity occurs in, on, over or adjacent to any freshwater wetland, great pond, river, stream or brook and operates in such a manner that material or soil may be washed into them:

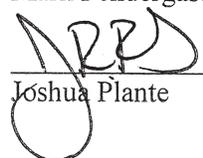
- A. Dredging, bulldozing, removing or displacing soil, sand, vegetation or other materials;
- B. Draining or otherwise dewatering;
- C. Filling, including adding sand or other material to a sand dune; or
- D. Any construction or alteration of any permanent structure.

CERTIFICATION OF PROPOSED CHANGES  
TO THE  
BERWICK LAND USE ORDINANCE

We, the Selectmen of the Town of Berwick, do hereby certify that the attached proposed changes to the Berwick Land Use Ordinance is a true copy of the proposed changes to be posted with the Town Meeting Warrant and submitted to the voters of the Town of Berwick for their approval.

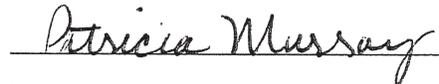
  
\_\_\_\_\_  
Thomas Wright, Chairman

Edward Ganiere  
  
\_\_\_\_\_  
Mark Pendergast

  
\_\_\_\_\_  
Joshua Plante

ATTESTATION OF LAND USE ORDINANCE CHANGES

Attest: A true copy of the proposed changes to the Berwick Land Use Ordinance as certified to me by the Municipal Officers of Berwick on the 5<sup>th</sup> day of April, 2016.

 4-19-16  
\_\_\_\_\_  
Patricia Murray, Town Clerk                      DATE

## Exhibit B

### MORNING DOVE COURT

The hereinafter-described parcel of land, located in the Town of Berwick, York County, State of Maine, situated on the northeasterly side of Old Pine Hill Road North, being a portion of lands John J. Corliss and Phan Soc Corliss, described in a deed from Kenneth L. Tibbetts and Evelyn R. Tibbetts, dated November 14, 2013, recorded at the York County Registry of Deeds in book 16733, page 81. The parcel being more particularly described as follows:

[Bearings in the following descriptions are based on Magnetic North in 2009].

BEGINNING at the southwesterly corner of the herein described tract, at a point in the northeasterly sideline of Old Pine Hill Road North at the southwesterly corner of the land of the grantor, being also the northwesterly corner of land now or formerly of Sandra Jean and Bradley Genaw, said point of beginning being marked by an existing 2" diameter iron pipe;

thence N 58°58'39" E, by said land of Jean and Genaw, 154.90 feet, to an existing 1-3/4" diameter iron pipe at a point of curvature at the northwesterly corner of lot #2 as depicted on the hereinafter referenced subdivision plan;

thence in a general northeasterly direction by a curve concave to the northwest, by said lot #2, 14.22 feet to a 4" by 4" granite bound to be set at a point of tangency, said curve having a chord bearing of N 56°56'27" E, a chord length of 14.21 feet, a radius of 200.00 feet and an included angle of 4°04'23";

thence N 54°54'16" E, by said lot #2, 92.93 feet, to a 4" by 4" granite bound to be set at a point of curvature at lot #4 as depicted on the hereinafter referenced subdivision plan;

thence in a general northerly direction by a curve concave to the west, by said lot #4, 121.98 feet to a 4" by 4" granite bound to be set at lot #5 as depicted on the hereinafter referenced subdivision plan, said curve having a chord bearing of N 04°58'53" E, a chord length of 107.13 feet, a radius of 70.00 feet and an included angle of 99°50'46";

thence in a general westerly direction by a curve concave to the south, by said lot #5, 118.95 feet to a 4" by 4" granite bound to be set at lot #3 as depicted on the hereinafter referenced subdivision plan, said curve having a chord bearing of S 86°22'42" W, a chord length of 105.14 feet, a radius of 70.00 feet and an included angle of 97°21'37";

thence in a general southwesterly direction by a curve concave to the southeast, by said lot #3, 52.86 feet to a 4" by 4" granite bound to be set at a point of reverse curvature, said curve having a chord bearing of S 16°03'58" W, a chord length of 51.61 feet, a radius of 70.00 feet and an included angle of 43°15'50";

thence in a general southwesterly direction by a curve concave to the northwest, by said lot #3, 112.65 feet to a 4" by 4" granite bound to be set at a point of tangency at lot #1 as depicted on the hereinafter referenced subdivision plan, said curve having a chord bearing of S 26°42'21" W, a chord length of 106.79 feet, a radius of 100.00 feet and an included angle of 64°32'36";

thence S 58°58'39" W, by said lot #1, 65.04 feet, to a 4" by 4" granite bound to be set at a point of curvature;

thence in a general northwesterly direction by a curve concave to the northeast by said lot #1, 50.17 feet to a 4" by 4" granite bound to be set in the northeasterly sideline of Old Pine Hill Road North, said curve having a chord bearing of N 73°07'05" W, a chord length of 44.52 feet, a radius of 30.00 feet and an included angle of 95°48'33";

thence S 25°12'48" E, by the northeasterly sideline of Old Pine Hill Road North, 83.47 feet, to the POINT OF BEGINNING, containing approximately 0.6245 acres (27,204 square feet).

The parcel described herein is depicted as "MORNING DOVE COURT" on a plan entitled "MORNING DOVE COURT (A RESIDENTIAL SUBDIVISION), OLD PINE HILL ROAD NORTH, BERWICK, MAINE, PREPARED FOR: JOHN L. & PHAN SOC CORLISS, MAILING ADDRESS: 1 CORLISS LANE, BERWICK, MAINE 03901", dated May 22, 2014, prepared by CIVIL CONSULTANTS, recorded at the York County Registry of Deeds in plan book 367, page 50

**WARRANTY DEED**

We, **John L. Corliss** and **Phan Soc Corliss**, of 1 Corliss Lane, Berwick, Maine 03901, for consideration paid, grant to **The Inhabitants of the Town of Berwick**, a municipality with a mailing address of 11 Sullivan Street, Berwick, Maine 03901, with warranty covenants, the land in Berwick, County of York, and State of Maine as more particularly set forth in Exhibit A attached hereto and incorporated herein. Said premises are conveyed for highway purposes pursuant to 23 M.R.S.A. §3025 voluntarily and without claim for damages.

See attached Exhibit A attached hereto.

Witness my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
John L. Corliss

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Phan Soc Corliss

STATE OF MAINE  
COUNTY OF YORK

\_\_\_\_\_, 2016

Then personally appeared the above-named John L. Corliss and Phan Soc Corliss and acknowledged the foregoing instrument to be their free act and deed.

\_\_\_\_\_  
Notary Public's Name:  
My commission expires: