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A Dedication to the Boisverts

Thank you Pat and Paul!



The Board of Selectmen is proud to dedicate this year's report to Pat and Paul Boisvert. With no expectation of recognition, they work tirelessly, often behind the scenes, for issues preserving Berwick's rich heritage, as well as its promising future.

- ✓ Pat & Paul Boisvert hosted Birgitta Ingemanson, an author who discovered writings from Berwick native, Eleanor Lord-Pray, connecting Vladivostok, Russia, to Berwick, Maine. The Boisverts have preserved Eleanor's house and restored her barn.
- ✓ Paul is one of the longest tenured Planning Board members in State of Maine history. 48 years!
- ✓ Pat was a school teacher for many years and has been Envision Berwick's t crosser and i dotter.

The Boisverts are inquisitive, kind hearted and aren't afraid to ask why. Their focus and energy were an essential part of Envisioning Downtown Berwick and continues to be within Envision Berwick and Town efforts today. Pat & Paul partnered to purchase the 1 Sullivan Building because they understood it was an essential part of Downtown. The building is now an anchor to the area, which currently houses two local businesses and has potential for more in the near future.

Here is a small snapshot of their volunteer repertoire:

Board of Appeals (Pat); Downtown Vision Committee (P&P); Envision Berwick Committee (Pat/Honorary Member Paul/Treasurer); Historical Society (P&P); Preservation/Heritage Committee (P&P/Treasurer); Berwick For a Lifetime (Pat); Salmon Falls River Water Quality Testing Program (Pat); Seacoast Trail Riders Association Events -Library Donations (P&P); Ice Skating Rink (P&P) Prime Tanning Stack Brick Preservation (P&P); Great Falls Park (P&P); Annual Christmas Tree Project (P&P); Riverfront Kayak Launch Volunteers (P&P)

Pat & Paul are champions of causes for family and town, they are advocates for quality of life and they are supporters of all ages living the small community lifestyle. They are always dependable and firmly believe that your word is your bond.

Right from Pat and Paul's beginning - they met as cheerleaders they have maintained that understanding, friendship, level of responsibility, and steadfast courage in their beliefs and undertakings as a team effort. ***This is best summed up:***

**- If you got one Boisvert, you always got two! -
THANK YOU, PAT AND PAUL!
WELL DONE**

Town Officials
Board of Selectmen

	<u>Term</u>
Thomas Wright, Chairman	06/20
Edward Ganiere, Vice Chairman	06/21
Noah Cobb	06/22
Kenneth Manning, Jr.	06/21
Mark Pendergast	06/20

Town Administration

Stephen Eldridge	Town Manager, Tax Collector/Treasurer & Road Commissioner
Patricia Murray	Town Clerk, Registrar of Voters, Excise Tax Collector, General Assistance Administrator
Lisa Vargas	Finance Director
SMPDC	Lee Jay Feldman
Jenifer McCabe	Code Enforcement Officer; Building Inspector, Local Plumbing Inspector
Assessors Agent	Municipal Resources, Inc
Dennis R Plante	Fire Chief & Emergency Management Director
Tim Towne	Police Chief
Robert Perschy	Highway / Transfer Station Foreman
Chris Weisman	Water Treatment Chief Plant Operator
vacant	Recreation Director
vacant	Southern Maine Regional Planning Commission (Annual Appointment)

Terms limits noted

Planning Board

	<u>Term</u>
Dave Andreesen (Chair)	12/20
Nichole Fecteau (Vice-Chair)	12/21
Sean Winston	12/20
Frank Underwood	12/20
Michael LaRue	12/20
David Ross-Lyons (Alternate)	12/22
1 Vacancy – Alternate	

Board of Appeals

Russell Gagner	12/20
Diane Morrill	12/21
Rick Ingalls	12/22
Ernie Wood	12/22
Pat Boisvert	12/20
Alternate Vacancy (2)	

Sewer District Trustees

Jay Wheeler, Administrator	
Stephanie Rochefort, Chair	06/20
Ben Niles, Vice Chair	06/21
Michael Dudley, Trustee	06/22
Kenneth Hall, Treasurer	06/21
Dustin Price, Clerk	06/22

Voter Registration Board of Appeals (21 MRSA 103)

Judith Burgess, Chairman	
Vacancy	
Vacancy	
Alternate Vacancy	

Recreation Commission

Natalie Gould	12/20
Marni Thibault	12/20
Jenifer McCabe	12/21
Alternate Vacancy	

MSAD #60 Superintendent

Steven B. Connolly

MSAD #60 Board of Directors

	<u>Term</u>
Linda Corliss - Berwick	06/22
Travis Doiron - Berwick	06/21
Denise Mallett – Berwick	06/20
Rebecca Beal – Lebanon	
Nancy Neubert - Lebanon	
Joanne Potter – Lebanon	
Astrida Schaeffer – North Berwick	
Rebecca Hopper – North Berwick	
Lynn Manley – North Berwick	

Coast Board of Directors

Thomas Wright

Regular Meeting Schedules

Board of Selectmen – Town Hall	2 nd and 4 th Tuesday – 6:30pm
Planning Board – Town Hall	1 st and 3 rd Thursday – 6:30
Sewer District Trustees – Sewer District Office	Last Wednesday – 7:00pm
Board of Appeals – Town Hall (as needed)	Last Wednesday – 7:00pm
Recreation Commission – Town Hall	First Wednesday – 7:00pm

Town Hall Office Hours

Monday and Thursday	8:30am – 6:00pm
Tuesday and Wednesday	8:30am – 5:00pm
Friday	8:30am – 11:00am

Assessing office:

Monday and Wednesday	8:30am – 4:00pm
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Code Enforcement:

Wednesday and Thursday	By Appointment
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Transfer Station:

Tuesday	8:00am – 4:00pm
Saturday	8:00am – 4:00pm
Sunday	8:00am – 4:00pm

Telephone: 207-698-1101
Fax: 207-698-5181



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

When I took the oath of office to become Maine's 75th governor, I never imagined that we would face a global pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of over 60 people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal – a different way of doing business, shopping, traveling, and enjoying the Maine outdoors – one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy, and we recently released a Rural Reopening Plan for those counties where no community transmission is present. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.



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SUSAN M. COLLINS
MAINE

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WASHINGTON, DC 20510-1904
(202) 224-2523
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United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

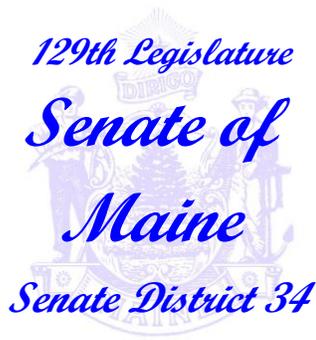
The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



Senator Robert A. Foley
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Robert.Foley@legislature.maine.gov

A message from Senator Robert Foley

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and I can assure you that I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

My position on the Health Coverage, Insurance and Financial Services Committee has allowed me to play a part in reducing prescription drug prices, and this coming session my number one priority will be trying to lower healthcare costs that will help make health insurance premiums more affordable.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at (207) 287-1505 or Robert.Foley@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Robert A. Foley
State Senator, District 34

The past year has been a busy one for Berwick. We deliver the best services that we can while trying to run the town efficiently. We could not do this without the dedicated volunteers that fill our Committees and give their time to improve Berwick.

We are continuing our aggressive schedule of road maintenance, trying to make up for past deficiencies. In the last several years the budget for roads has gone from \$300,000 to over \$600,000.00 Even with this increase, we are just now beginning to catch up. If we can continue this pace, in a couple of years, we can concentrate on yearly maintenance rather than total reconstruction of the roads.

Upgrades to the Town Hall are ongoing. Improving the heating system, refinishing the auditorium floor, upgrades in the electrical system, and new LED lights are the major items that have been done. The new LED lights are more efficient and will pay for themselves in the cost savings. We are also replacing all the streetlights with LEDs that will cost about 1/3 less to operate.

Berwick took another major step towards planning for the future when we decided to update the Town's Comprehensive Plan. The Plan will be an outline of what Berwick's expectations and goals will be for the next 5, 10, or 20 years. The next couple of years will be spent gathering information from residents about how they want Berwick to look in the future. The final plan will be presented in several public hearings and then voted on to become our official guidebook. If you would like to participate, call the Planning Department and we look forward to your input.

Another plan coming to fruition, is the Recreation Master Plan. This has been an ongoing project, via committee, that was determined to explore, compile, and organize all aspects of recreation in Berwick. From youth sports, the summer program, and other obvious tie ins to the recreation program, to how it can be used as an outreach to seniors and all age groups in Berwick. The plan also looks to the future and how programs can be funded and expanded.

The new Public Safety Complex is moving along and will be complete this summer. The new fire station will allow the department to get all it's equipment under one roof and have room to work on it. The new administration wing will provide a safe and healthy workspace for our first responders. The station was designed for future growth and will be used for decades to come. The improvements to the Police Station include a secure garage, along with a booking and holding area. The improvements to the electrical and plumbing are also being done at this time.

The biggest news of the past year was the sale of the Prime Tanning property to Great Falls Construction of Gorham, ME. The previous owner had not done anything on the site since it

had been cleaned up and was nonresponsive to inquiries and offers to help. The Town Manager was able to get Great Falls Construction involved and they purchased it last fall. The Company has held several listening sessions to hear the concerns and ideas from the residents. They are working with potential tenants and drawing up a plan. Hopefully, they will be before the Planning Board soon and we will all see what our new downtown may look like.

This next year, Berwick will continue the upgrades and modernization of the Town's buildings and public areas. We are pursuing grant money to help with traffic flow in the downtown, and to upgrade and connect the sidewalk system. With input from the residents, we will continue to bring Berwick into the future.

Town Manager's Report

2019-2020

It is with great pleasure that I report to you the condition of the town and its accomplishments. This has been another extremely busy year in a number of departments and throughout the community. Financially the town continues to maintain a healthy Unassigned Fund Balance due to increases in our Revenue Sharing and Excise Tax. Our Planning Department continues to see good growth in new houses and additional business growth, which adds to our tax base. The Board of Selectman and I continue to remain fiscally conservative and stay on track with our long- and short-term goals. The road budget was increased this year in effort to do more rebuilding and paving of the worst roads, and we have made fiscally responsible investments in our town buildings, improving our heating system and replacing some existing windows with those that are energy efficient.

Once again, the Town office has seen some personnel changes. Our Finance Director Jack MacLeod left us and we were fortunate to find Lisa Vargas, a seasoned finance director, who hit the ground running. She stepped in just before our annual audit and did an amazing job preparing for the auditors. She and Lisa Huestis, Deputy Finance Director, pulled it all together and we had a very good audit, which has been the case historically. You can find the audit on our web page and in this Annual Report. Dan Vincent, Code Enforcement Officer left us this year as well. Dan brought a number of years of experience to that position and he worked extremely well with our part-time CEO, Berwick resident Jenifer McCabe, as she learned the ropes. After Dan's departure, Jenifer stepped into the position (fully certified) without missing a beat. She has done a great job working with contractors and residents.

To briefly touch on other departments:

Our Police Department remains very busy with the opioid crisis that the country is dealing with. They continue to have good success but it seems to be ongoing. We are fortunate to still have a full staff, which speaks to our leadership.

The Fire Department and community are still mourning the loss of Captain Joel Barnes. This event was so tragic and continues to affect us all. The Fire Department staff are watching in anticipation as the new station is finally taking shape. We are hoping to see completion by September. I want to thank the community for their support. The department is growing and adding more staff per diem to better serve the growing community.

Public Works remains extremely busy with the strange winters we are having and cold weather. We added a full-time person this year, who took us some time to find. They continue to prep our roads for paving and maintain all aspects of the road; crack sealing, tree trimming, cutting back brush and culvert replacement. We have made good progress on our road paving schedule and once again are hopeful to continue our aggressive capital improvement program.

The Water Department /has worked with Tighe/Bond Engineering this past year trying to update the plant and find a permanent methodology to deal with the continued Mn and Disinfectant By-Product problem. The Salmon Falls River goes through very different changes throughout the year, impacting water quality efforts. These upgrades should take care of the issues.

The Recreation Department will be seeing some changes this year after long term Director Kim Taylor resigned. We thank Kim for her years of service to our community and children. We are hopeful to have someone in place by April 2020. The Recreation Master Plan was rolled out this winter after a three-year effort. The final product will be on the Warrant for your adoption this June. The committee did a great job giving the town a road map to the future.

The most exciting aspect of the 2019-2020 fiscal year are the changes that are coming to the Prime Tanning Project. Great Falls Construction's purchase of the property compliments what the Envision Berwick and the community are hoping for. They are a unique company and their projects in Gorham have all been community based and have had a positive impact to their community. They have embraced our project with excitement and have really become a partner with Berwick. They are taking their time and listening to all that have attended their open sessions. If you haven't seen what they have done go onto the BCTV website and check it out. Things are happening in Berwick! This project development would not be happening if it wasn't for all the citizens that have spent the last six-plus years working toward change. Envision Berwick, Planning Board members, municipal staff and all others are making it a reality.

I would like to thank all of the municipal staff for their hard work and great customer service. We can't forget to thank the Board of Selectmen and especially all of the numerous volunteers that are passionate about this community. Berwick has a great future and many positive changes coming as we grow and plan for the future.

Town Clerk's Report 2019

Motor Vehicle Registrations	8152
ATVs/Boats/Snowmobiles	558
Hunting/Fishing Licenses	268
Rapid Renewal	990 (on-line motor vehicle registrations)
Dog Licenses	893
Excise Tax Collected	\$1,509,956.16

ELECTIONS:

The Clerk's office administered 4 elections in 2019; 1 State, 2 Town and 1 MSAD 60. Detailed information and upcoming election information is posted on the Town's website at https://www.berwickmaine.org/government/town_clerk/elections.php. We currently have 6074 registered voters; 1671 Democrat, 91 Green Independent, 1621 Republican and 2691 unenrolled. Thank you to all election workers who help make these days successful!

GENERAL ASSISTANCE:

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.

A total of 10 applications were processed, 5 cases received assistance which included 12 individuals. The following is a breakdown of the assistance the town provided:

rental assistance	\$1,236
electric	364
water	100
personal products	<u>39</u>
	\$1,739

The General Assistance Office is open for appointments on Tuesdays and Thursdays from 9am to 4pm, to process applications, or during normal business hours if an emergency situation arises. The State of Maine Department of Health and Human Services performs yearly audits, the Town of Berwick was found to be in compliance with State Laws and local General Assistance Ordinances. If you have questions about the program, you may reach us at the Town Office (207) 698-1101.

VITAL STATISTICS:

Births: 33

Marriages: 34

Deaths: 41

Decedent Name	Date of Death
Allard,Lyra Kathleen	02/14/2019
Andrews,Christopher L.	07/01/2019
Andrews,Forrest 1	0/28/2019
Bachelor,Lucretia Barden	12/21/2019

Bailie,Rejeanne Marie	01/01/2019
Barter,Robert W II	10/03/2019
Bistoury,Locard Joseph	02/22/2019
Bjork,John William	10/01/2019
Bosse,Eugene J.	10/21/2019
Breed,Dennis Winkley	01/23/2019
Clement,George Wayne	04/09/2019
Davis,Jennie	08/23/2019
Devanna,Barbara A	04/23/2019
England,Sandra Lynn	01/21/2019
Fennell,Josephine Ann	02/07/2019
Gould,William Joseph Sr.	08/14/2019
Harriman,Kenneth Leroy	06/15/2019
Haynes,Amanda Jocelyn	12/19/2019
Hinds,Debbie Alice	05/19/2019
Hurd,Kevin Leslie	01/12/2019
Joyal,Edward J. Jr.	11/02/2019
Lahue,Kelly Jean	08/05/2019
Lane,Carrol A.	09/05/2019
Lynch,Gail C.	04/13/2019
MacDonald,Ethel B.	07/05/2019
Mason,Phillip Llyod	10/04/2019
Mathews,Harry N.	07/21/2019
Mayo,Joseph A	10/13/2019
McNamara,William Edward Jr	06/05/2019
Moulton,Lawrence Sr.	12/11/2019
Olson,Johanna Mary	01/29/2019
Peach,William A. Jr.	10/20/2019
Plaisted,Allan Forrest	04/04/2019
Poirier,Marsha Ann	05/18/2019
Raitt,Ronald Anthony	02/04/2019
Raitt,Sandra Jean	03/12/2019
Rice,Clark William Jr.	04/15/2019
Stella,Louis Jr.	09/11/2019
Talon,Bernadette A.	10/08/2019
Tucker,Wayne Maurice	06/30/2019
Winsor,James Miller	06/16/2019

ON-LINE SERVICES:

The Town of Berwick is pleased to offer its residents the option to pay tax bills, water bills and dog license fees online. Hunting & Fishing Licenses and Vehicle re-registrations may also be purchased on-line through Maine Inland Fisheries and Wildlife and the Bureau of Motor Vehicles respectively. Please note, the Town is using a third-party payment processor, Maine Payport, and they will charge a 2.5% service charge on the transaction amount. The additional fee does not go to the Town. This is the same service provider that is used when credit or debit

card payments are made in person at the Town Hall. You can find information on the Town's Website.

I would like to thank all of the residents, Town staff, the Town Manager and the Board of Selectmen for their continued support for this office.

Respectfully submitted,

Patricia Murray

Town Clerk, Registrar of Voters, General Assistance Administrator, Excise Tax Collector

Berwick Fire Department



11 Sullivan Street
10 School Street
Berwick, Maine 03901

Phone: 207.698.1174
Fax: 207.698.4592
BerwickFire@BerwickFire.org

Berwick Fire Department

2019 Annual Report

In remembrance of Captain Joel Barnes who lost his life while saving his Brother Firefighter in LODD on March 1, 2019. “We Shall Never Forget”

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 904 calls for service during 2019. At present, we have 28 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.

The Department expanded fulltime staffing hours to 24-hours a day, 7-days a week on July 1, 2019 with two firefighter/EMTs, one career and one per diem staff. This allows us to provide a much safer and more reliably consistent response time to emergency calls around the clock. The Department continues to struggle with insufficient staffing levels, but we are using every resource at our disposal to function as efficiently and effectively as possible. We are committed to making further improvements in the area of emergency response, and encourage any interested community members to consider applying as an On-Call or Per Diem member.

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. Thanks to the generous support of the residents of Berwick, we replaced 2 engines in 2018. This has help to decrease repair costs and equipment down-time, as well as simplify training requirements. This will hopefully result in more qualified operators, and increased department effectiveness.

In 2019, a recruitment effort produced 2 applicants, resulting in 2 new hires as an on-call recruit firefighter.

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.

Berwick Fire Department

11 Sullivan Street
10 School Street
Berwick, Maine 03901

Phone: 207.698.1174
Fax: 207.698.4592
BerwickFire@BerwickFire.org



With the support of the citizens of Berwick, we will continue to improve and adapt to the ever-changing safety needs of our community.

In November 2018 the residents voted and approved funding to build the new fire station. That process is ongoing and should be completed in October/November 2020 thanks to the support of those residents.

As always, 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 2019

Staffing

The police department has had all of its full-time police officer positions filled for several years now. In today's employment climate within law enforcement, this has been very helpful. Many agencies across the State currently have open positions. Some of them have had open positions for several years. It is difficult to find individuals who meet today's standards and want to become a law enforcement officer. We are very grateful to have had our full-time positions filled over the last year.

That being said, we do have three reserve police officer positions vacant. It remains more and more difficult to find people who can meet the new State standards for reserve police officers and only want to work part-time. If you are interested in becoming a reserve police officer please contact us. We will be happy to speak with you.

Accreditation

Our journey towards becoming accredited through the Maine Law Enforcement Accreditation Program is on pause for a while. We will be waiting for the Maine Chief's to begin the accreditation evaluation process. Unfortunately, the Covid-19 pandemic slowed our pursuit for accreditation in the same manner that it has done to almost everything.

A fair portion of the accreditation review is done remotely. There is an extensive review of our standard operating guidelines, records, training documentation and numerous other administrative requirements. Once that has been completed, we will have a physical review by three police chiefs from communities that have no connection to the Town of Berwick. During this portion of the review, they will be focusing on our facility, safety procedures and how we conduct our day to day operations. The intent of this accreditation is to bring the department to a point where we are completely in line with what is considered the best practices within law enforcement.

We must continue to use the best practices from this point forward in order to maintain accreditation. We have to be able to formally prove that we are, and will continue to do so, which is also a component of accreditation. This is monitored and subsequently maintained by continuously reviewing how we perform our law enforcement functions.

The renovations that the Town approved for our facility are beginning; when finished, they will ensure that our police station meets as many of the physical standards required for accreditation as possible. The accreditation review team takes into consideration variations found in facilities by keeping the communities funding capabilities in mind. The improvements to our building that are being made will make our work place safer for the employees, as well as, any visitors we may bring in from time to time.

Officer Nicholas Higgins continues to work very hard on this project. He has been instrumental in ensuring that we will be able to reach accreditation.

Animal Control

Carol Harris, our Animal Control Officer, has been working to rectify the list of dogs that live Town. She has worked hard to make this list more accurate. This list helps us identify your dog if it should decide to take an unsupervised walk. We check the dog for a collar that bears a license tag on it. If the dog can be identified by using the tag, we can call you immediately. If this does not work, we utilize our Facebook page to display a picture of your dog with a request for help finding its family. We also have a chip reader that helps us find you if your pet has had an identification chip implanted in it. If all of these attempts are unsuccessful, we may have to bring your dog to Pope Memorial Humane Society (formerly Cocheco) in Dover, New Hampshire which is the facility that we use for our animal shelter needs. It is very rare that we have to do this though.

Grant funding

We received a total of \$23,626 in grant money. The grants that we received were: Bureau of Highway Safety Seatbelt Enforcement Click-it or Ticket Campaign (\$8,448), Bureau of Highway Safety Impaired Driving Enforcement (\$5,963), Department of Inland Fisheries and Wildlife All-Terrain Vehicle Program (\$5,000). Edward Byrne Justice Assistant (\$2,187)

In addition, our department participates in the United States Department of Justice Bullet Proof Vest Program (\$2,028). This program offsets the cost of our body armor by 50% when we replace an officer's vest. These grants supplement our local funding and, as stated above, generally target specific issues or are for specific purposes.

Calls for Service - Statistics

Our overall calls for service reflect a decrease of 13% from 2018. This is an indicator that we are being effective in our attempts to reduce criminal activity in the community. This is the fifth year in a row with a decline in overall calls for service.

Last five years of total calls for service

Year	Total Calls
2019	10289
2018	11687
2017	11763
2016	11876
2015	11192

Arrest Statistical Summary

During the last year, the officers made 433 arrests for various criminal violations. Some of these arrests resulted in numerous charges ending with 563 total criminal charges. This is a brief analysis of the arrests and subsequent charges.

Aggravated Assault	3
Assault – simple	16
Operating Under the Influence	29
Drug related crimes	59
Drug Paraphernalia	20
Violation of Probation	5
Weapons Violations	5
Driving to Endanger	8
Violation of Conditions of Release – bail	58
Warrants	77
Refusing to submit to arrest	12
Violation of Protection Order	6
Theft	7
Disorderly Conduct	6
Domestic Violence	11
Violation of Protection from Abuse Order	6
Operating a motor vehicle after suspension	30
Operating a motor vehicle without a license	73
Motor Vehicle Violations	93
Miscellaneous minor violations	39

Overall Statistical Summary

Arrests	433
Alarms	165
Animal related complaints	264
Assaults	22
Assists to citizens	449
Assists to other agencies	190
Burglary	24
Check well-being (people)	134
Criminal Trespass	34
Disturbance calls	97
Domestics	104
Fire related calls	188
Hang up – misdialed (911)	258
Harassment	60
Juvenile offenses	45
Medical emergency/calls	481
Out of State Vehicle Registrations	39
Missing person	9

Motor vehicle accident	254
Motor vehicle complaints	286
Motor vehicle stops	2390
Registered sex offenders	9
Sexual offenses	5
Service of restraining orders	29
Service of paperwork	166
Suicidal individuals	36
Suspicious activity	350
Terrorizing/Threatening	29
Theft	54
Vandalism-criminal mischief	36
Violation of bail/release	10
Violation of Protection Orders	29
Warrants served	58

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

Uniform Crime Reporting

We submitted 150 reportable offenses (Uniform Crime Reporting) in 2018. Of the 150 crimes we cleared 98 giving the department a 65.3% clearance rate. The clearance rate is an indicator that the court officer, detective and all the patrol officers who handled each of these cases did so thoroughly and professionally. We have continued to maintain a clearance rate that is above the State average for numerous years. The UCR statistics represented here are for the year 2018. The State has not yet released the information for 2019.

Home, Business and Property Checks

Our police officers traveled 152,000 miles while patrolling the community of Berwick. We physically checked 319 homes during various times that these residents were away. Our officers also completed 2,092 physical checks of businesses and other spaces within our community. These were completed at varied times throughout each day of the week. Please contact us if you would like your home checked while you are away. The form requesting this function is located on our website as well.

Vehicle Purchases

We purchased two police vehicles for the department, one Ford Explorer and one Ford Taurus. These vehicles replaced two older police vehicles that we had in the fleet. A 2008 Chevrolet Impala and a 2014 Dodge Charger.

We will be purchasing one police vehicle in the coming year. The Town now uses a lease program to acquire our vehicles. We are in our 6th year using this program.

Training

We purchased a Virta-100 Use of Force Simulator for our training program this year. This piece of equipment is one of the most comprehensive training tools to date in regards to the decision-making process an officer needs to make on whether or not force is necessary and what level of force should be used. This equipment is scenario based and is reactive to the officer's behavior which will determine what level of force, if any, is necessary. There are up to 800 scenarios with new scenarios periodically being added by the company. We will be demonstrating the equipment to members of the community as soon as it is practical. This equipment will provide training opportunities that we would otherwise not be able to acquire elsewhere. If you would like further insight into the specific equipment that we purchased, please check the company website at: <https://www.virtra.com/simulator/law-enforcement-v-100/>

K-9 Program

We are exploring the possibility of seeking a police K-9 for an addition to our department. A police K-9 can be a valuable asset to a community and its law enforcement agency. We are considering the type and specific use of the K-9 program that will be most advantageous for us. There is a wide range of breeds, as well as, uses for a K-9 within law enforcement. The uses range from narcotic detection to public relations. It is safe to say that a large segment of our society appreciates all of the benefits that a dog provides. No decision has been made in regards to the final outcome of this inquiry. We are still looking at all available options including some grant opportunities that may apply to a program of this nature.

Community Resource Officer

Detective/Community Resource Officer Wilfred "Bill" Vachon works a unique hybrid position for our department. He works closely with Detective Steve Shisler on criminal investigations, as well as, performs functions for community-based programs in Town. If you have a particular event or program that you would like our department to be a part of, please contact us so that we can discuss it. You may have seen us in Town over the last year, or maybe said hello while we were participating in "coffee with a cop." Please don't hesitate to speak with us and see if we can become involved with what you may have planned. We would like to work alongside you in the coming year.

Correspondence

Please take the time to check us out on Facebook. This has been a very efficient way for us to release pertinent information about events such as road closings, detours, public activities and criminal activity that may take place. This is also a way for you to pass along information to us. We really do appreciate any information that you may have.

What may seem trivial to you may be of great value to us. This continues to be the most used method of communication between the police department and the community.

The police department also has a website that can be found at 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 also reach us by telephone at 698-1136 or via e-mail at berwickpolice@berwickpolice.org.

Once again, we are very appreciative of the support that this community consistently gives us. We are much more successful if we all work together while we pursue the goal of making Berwick a great place to live!

Respectfully,

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 2018 – 2019.

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 Finance Office is also 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: Oversight of the water clerk who sets up all water accounts, billing, and collection activities.

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 under Finance. Fiscal year 2019 net position increased again this year. The Town's General Fund's (the fund that accounts for the day to day operations of the Town) total fund balance increased by \$909,828 from \$2,291,308 to \$3,201,136. The unassigned fund balance as a percentage of the succeeding year's appropriations for Town, County, and Education for FY19 was 20.44% as of June 30, 2019. Previous fiscal years' unassigned fund balance as a percentage of succeeding year's budget were FY18 – 16.3%, FY17 – 13.7%. FY16 – 18.01%, FY15 – 16.85%, and FY14 – 18.04%. 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.

Respectfully submitted,

Lisa L Vargas

Finance Director

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2019**

Acct #	Name	2019	2018	2017 & Prior	Personal Property
2700	22 ALLEN STREET PROPERTIES LLC	4,646.40			
2743	34 FIRST BERWICK LLC	11.05			
1867	ABBOTT, DONALD E.	608.08			
916	ABELLAR, HELEN A. & LOIDA A.	1,534.72			
1797	ADAMCZYK, JEROME & GINA	1,813.68			
1947	ADAMS LEONARD & KAREN	105.60			
543	ADAMS, PAUL S. & KATHY F. TRUSTEES	10.00			
2741	AL-DARRAJI, ADNAN AND JOYCE	1,441.44			
1119	ALLARD, RAYMOND & JUNE	420.64			
2570	AMERGIAN RICHARD & KATHERINE	825.44			
901	ANDERSON, ERIC V. & STENERUD, UNA	538.56			
1	APPLEBY CHRISTINE D.	589.89			
2797	AUBERT, THOMAS R. & DIANNE C.	4,275.04			
1653	BACHELDER, LELAND & LUCRETIA	1,389.52			
1981	BACK SANFORD ROAD REALTY TRUST	2,131.66			
2069	BALLOU, STEPHANIE T. & BRIAN B.J.	1,182.72	1,256.79		
2125	BATARAN, K. MATTHEW & LORI A.	3,984.64			
2123	BATARAN, KEITH M. &	976.70			
2444	BELLISSIMO, PETER V. & JANET	1,333.20			
1720	BENOIT, THOMAS		2,267.22		
691	BERWICK FAMILY HEALTH CENTER				1,003.53
689	BERWICK GENERAL STORE				82.19
1937	BEST, RICHARD D.	3,912.48			
1937	BEST, RICHARD & DORIS		4,029.77	2,091.90	
1169	BISTOURY, DIANE & LOCARD	343.35			
2136	BLACK DOG REALTY LLC	5,938.24			
1132	BLAIS, MICHAEL	550.88	630.28		
1147	BOIVIN, KAREN	206.80			
452	BORENSTEIN, DONALD, ATTORNEY	153.12			
715	BORENSTEIN, DONALD, ATTORNEY	133.76			
1330	BOUCHER, MAURICE R.	1,782.00			
1542	BOUDREAU, ALFRED D. & WANDA L.	3,650.24	3,756.44		
1050	BOYLE, MICHAEL & BOYLE, BRENDA & 75 BRACKET & SHAW, INC.	133.76			145.47
1452	BRASSARD, BRENDA & PUTMAN, CAROL	940.02			
2074	BROCHU, ROLAND & CLAUDETTE	5,624.96			
2076	BROCHU, ROLAND & CLAUDETTE	556.16			
2078	BROCHU, ROLAND & CLAUDETTE	550.88			
2109	BROCK, DAVID	874.72			
2631	BROOK PROPERTY HOLDINGS, LLC	2,226.57			
727	BROOKS, EDGAR M. & CAROLINE	1,573.44			
1924	BROOKS, WILLIAM P.	476.96			
2300	BROWN INDUSTRIAL GROUP INC	1,652.64			
90	BROWN INDUSTRIAL GROUP INC				645.55
726	BROWN INDUSTRIAL GROUP, INC	3,523.52			
390	BROWN STEVEN E	54.56			
855	BROWN STEVEN E	218.24			
860	BROWN STEVEN E	2,462.24			
17115	BROWN STEVEN E.	2,404.16			
3135	BROWN, DELSON E	1,501.28			
155	BROWN, STEVE E.	1,293.60			
451	BROWN, STEVEN E	543.84			
2676	BROWN, STEVEN E	105.60			
103	BROWN, STEVEN E.	549.12			
157	BROWN, STEVEN E.	2,706.88			
200	BROWN, STEVEN E.	1,427.36			
219	BROWN, STEVEN E.	865.92			
357	BROWN, STEVEN E.	146.08			
368	BROWN, STEVEN E.	72.16			
453	BROWN, STEVEN E.	147.84			
470	BROWN, STEVEN E.	8,537.76			
472	BROWN, STEVEN E.	1,277.76			
488	BROWN, STEVEN E.	1,337.60			
494	BROWN, STEVEN E.	656.48			

536 BROWN, STEVEN E.	575.52	
548 BROWN, STEVEN E.	332.64	
610 BROWN, STEVEN E.	3,803.36	
615 BROWN, STEVEN E.	1,647.36	
688 BROWN, STEVEN E.	3,092.32	
699 BROWN, STEVEN E.	1,721.28	
709 BROWN, STEVEN E.	586.08	
710 BROWN, STEVEN E.	668.80	
711 BROWN, STEVEN E.	1,353.44	
716 BROWN, STEVEN E.	1,747.68	
738 BROWN, STEVEN E.	636.24	
738 BROWN, STEVEN E.	548.27	
756 BROWN, STEVEN E.	795.52	
758 BROWN, STEVEN E.	109.12	
760 BROWN, STEVEN E.	4,040.96	
1450 BROWN, STEVEN E.	552.64	
1451 BROWN, STEVEN E.	2,733.28	
1484 BROWN, STEVEN E.	3,099.36	
1488 BROWN, STEVEN E.	1,957.12	
1538 BROWN, STEVEN E.	3,498.88	
2299 BROWN, STEVEN E.	2,585.44	
2311 BROWN, STEVEN E.	2.37	
2311 BROWN, STEVEN E.	5,447.20	
2671 BROWN, STEVEN E.	1,582.24	
2672 BROWN, STEVEN E.	1,478.40	
2869 BRYANT, CHRISTOPHER C	1,957.85	
3104 BUCKMAN, MICOL	4.90	
3038 BUTLER, DEAN R. & MARIE E	1,552.32	1,631.20
736 CALLAHAN, MARK & DIANE	1,379.84	
17189 CAMIRE, STACY LEE & DAVID	1,763.14	
393 CASSELL, III, JOHN D.	88.88	
398 CASSELL, JOHN D. III & CAROL J.	834.24	
1298 CHADBOURNE, KENNETH & KRISTEN	133.76	
1299 CHADBOURNE, KENNETH & KRISTEN	139.04	
1300 CHADBOURNE, KENNETH & KRISTEN	133.76	
1301 CHADBOURNE, KENNETH & KRISTEN	130.24	
1302 CHADBOURNE, KENNETH & KRISTEN	132.00	
1303 CHADBOURNE, KENNETH & KRISTEN	124.96	
573 CHENEVERT, JAMES & VALERIE	88.00	
1242 CICHON KAY D	3,025.44	
2506 CIOTTI SUSAN	517.25	
34 CLARE, ARTHUR	1,920.16	
1733 COFFIN GLADYS	1,789.92	
3007 COFFIN, ELEANOR JUDY	1,587.52	118.90
1529 COLLINS, LINWOOD C.	2,351.36	1,469.77
2086 COMPASS ENTERPRISES LLC	9,525.12	
2113 COMPASS ENTERPRISES. LLC	607.20	
17178 CORLISS PROPERTIES INC	765.60	
869 COURIER, EDWARD E. III & HELENE, TRUSTEES	70.84	
870 COURIER, EDWARD III & HELENE, TRUSTEES	220.88	
2544 COUTURE, LEONARD T. & LISA	3,586.88	3,699.93
2654 CRISPEN, RICHARD W.	992.64	
530 DAIRY DELITE		1,596.73
2398 DALY, THOMAS A ,TRUSTEE REV TRST	1,246.08	
2371 DALY, THOMAS A. TRUSTEE REV	5,549.27	
813 DANIEL DOUCETTE	7.19	
530 DANIEL WHITE		1,182.80
807 DAY BREAK DINER		60.77
1631 DAY, R. GARY & SHARLENE	2,066.24	
225 DAY GARY		18.99
726 DAY, CHARLES		202.50
228 DE PORTER, RAYMOND E JR TRUSTEE	1,652.64	
2833 DESHARNAIS, KATLYNN	3,993.44	
2382 DESROCHES, MICHAEL & DEBORAH	2,268.64	
662 DIONNE, PAUL L. & SHARON J.	575.35	
2254 DIVERSIFIED BUILDING & MAINTENANCE LLC	1,142.24	
1523 DOIRON, JOHN L. & CYNTHIA	3,835.04	
158 DOMINIQUE, DALE A. & CHERYL A.	2,047.76	
1455 DONALD L. ANDERSON REV TRUST	235.84	
796 DORR, EDWARD P. & VICKI E.	2,236.96	

1774 DOUCETTE DANIEL	1,425.60	
2140 DOUCETTE DANIEL	3,266.56	
2185 DOUCETTE DANIEL	144.32	
267 DOUCETTE, DAVID & CINDY TRUSTEES	1,416.80	
2814 DOWLING, MARJORIE	2,741.38	
12 DOWNS, LONNIE	1,580.48	1,223.27
3071 DUBE, PRISCILLA	2,446.40	
510 DUBE, TIMOTHY R.	1,733.60	
3179 DUMONT, CLAUDIA	2,895.20	
3045 DUMONT, CLYDE	3,048.32	
66 ELDREDGE, TARYN H.	726.88	
67 ELDREDGE, TARYN H.	2,245.57	
1980 EMACK PAUL D ESTATE	221.06	
991 FALL, JENNIE SUE	2,611.84	
2341 FARWELL-ROYAL ROBIN	130.24	
3290 FECTION NICHOLE D	3,157.44	
3281 FERLAND, ROBERT & JEANNE	51.04	
1362 FINN, BLY & BURRELL, JENNIFER	996.16	
1622 FITZPATRICK JAMES	1,027.84	
404 FOUSEK, RON	1,731.84	
2747 FRANCOUR, DAVID A.	1,845.36	
17180 FUEL RE LLC	1,134.19	
2875 GADSBY, LARRY D. & BEATRICE G.	1,348.16	
2537 GBC PROPERTY MANAGEMENT, LLC	3,935.36	5,293.86
3206 GOLDEN, KAREN E.	1,661.47	
705 GOODRICH SETH	2,573.12	2,665.30
712 GOODRICH SETH	459.36	524.01
1479 GOODRICH SETH	3,835.04	3,943.65
1376 GOODRICH, RALPH F & KELLY A	2,284.48	2,372.90
718 GOODRICH, SUNSHINE & JUNE R.	417.12	
1693 GOODWIN, LINDA G.	2,941.78	
2619 GOULET, DONALD	2,268.25	
2624 GOULET, RAYMOND	3,240.16	1,428.09
2666 GOVE, MANLEY C. SR	3,688.96	1,907.14
404 GRANT, MARION E.		717.24
3140 GRAY, KEVIN & MARY ANNE	980.32	
716 GREAT WORKS TEST BORING		2,846.94
711 GREG PARSHLEY		195.30
2964 GRISHMAN, MICHAEL	178.64	
3225 GRISHMAN, MICHAEL	185.68	
3244 GRISHMAN, MICHAEL	380.60	
3245 GRISHMAN, MICHAEL	272.36	
3246 GRISHMAN, MICHAEL	273.68	
2033 GUPTILL, STEPHEN & WENDY	3,504.16	
1489 GUY, JAMES R	301.97	
706 GUY, NICHOLAS	886.16	
2652 H.P. CYCLES, INC.	3,292.08	
1701 HALL DANA & STONE OASCAR	1,453.76	1,531.36
3174 HALL DANA E.	1,562.88	
1847 HALL, DANA & KENNEDY PAUL	1,328.80	1,337.03
1848 HALL, DANA & KENNEDY PAUL	1,261.92	1,344.15
1849 HALL, DANA & KENNEDY PAUL	1,268.96	1,344.15
1850 HALL, DANA & KENNEDY PAUL	1,258.40	1,340.59
1851 HALL, DANA & KENNEDY PAUL	1,265.44	
1856 HALL, DANA & KENNEDY PAUL	1,582.24	
2080 HALL, DANA & KENNEDY PAUL	3,493.60	
196 HALL, DANA E	146.08	
1339 HALL, DANA E	1,626.24	1,706.08
1703 HALL, DANA E	7,700.00	
1821 HALL, DANA E	1,019.04	
1822 HALL, DANA E	2,475.44	
1846 HALL, DANA E	6,434.56	
2083 HALL, DANA E	4,141.28	
2815 HALL, DANA E	4,440.48	
2885 HALL, SHARON E.	1,130.80	
2863 HARRY LENDALL DAVIS TRUST	2,090.88	
2520 HAWLEY, RICHARD AND JOAN	200.64	
2316 HAYES, RICHARD & SALLY	1,760.00	
2317 HAYES, SALLY ELIZABETH	1,774.96	
2335 HAYES, THOMAS J. & DARLENE J.	1,409.76	

1171 HEATH, KATHY &	466.40	
17155 HIGGINS, KELLY	6.76	
1647 HODSDON ANDREW R.	4,201.12	
26 HOGBACK INC	491.04	
23 HOGBACK INC.	332.64	
21 HOGBACK, INC	332.64	
24 HOGBACK, INC	332.64	
30 HOGBACK, INC	333.52	
25 HOGBACK, INC.	334.40	
27 HOGBACK, INC.	331.76	
28 HOGBACK, INC.	331.76	
29 HOGBACK, INC.	331.76	
2324 HOLT BRIAN B.		5,995.73
2324 HOLT INVESTMENT TRUST	7,932.32	
1415 HOOD, MARILYN JANE	1,251.36	514.17
1833 HORNE, GORDON	1,535.60	
1213 HORNE, JUDY & BLACKINGTON RALPH TRUSTEES	4,259.20	
2021 HUNT, ELIZABETH M	105.60	
2558 HUTCHINS, CHARLES H	608.08	
1927 IRVING, MARTHA LOU	1,246.08	
702 JOHNSON ALAN B	5,718.24	
3004 JOYAL, ROBERT J. JR & FLORA N.	2,328.48	2,425.14
2523 KILLMAN JOSEPH & TERRIE	711.04	
980 KINCH, LAWRENCE III	1,938.64	
2708 KOPPEL, ENDEL & PAMELA	1,323.67	
3155 LA ROCHELLE, LANA M.	1,129.04	
2642 LABOUNTY MATTHEW	748.00	
1485 LACROIX, MARK L. & PATRICIA A.	3,632.64	
2098 LAGUEUX WILLIAM J.	2,604.80	2,529.77
3203 LAJOIE, DANA P. & ELAINE C.	416.05	
1820 LAMB POND, LLC	2,220.89	
1168 LAMPER, TRACY & MARIE	621.28	695.72
17174 LAMS, INC	615.12	
1550 LAPIERRE JANET	1,520.64	
1944 LAWSON TREVOR & JESSICA	1,753.84	
32 LECLAIR MICHELLE & JAMES	3,062.40	3,160.95
1379 LEMAY, PHILIP & JEANETTE	3,882.56	
1219 LITTLE HARBOR WINDOW CO. INC.	20,433.60	
1327 LITTLE HARBOR WINDOW COMPANY, INC.	2,766.72	
345 LITTLE HARBOR WINDOWS INC.		44,761.98
459 LITTLEFIELD, JOEL AND KATY	147.84	
3036 LIZOTTE, JOHN F. & TAMMIL L.	1,541.11	
1426 LOWERY, DONNA J.	14.08	
1425 LOWERY, GEORGE & DONNA	2,145.44	2,232.05
1477 M AND S LAND DEVELOPMENT LLC	17.60	
3196 MAC DONALD ETHEL	1,207.68	
1480 MACKENZIE DANIEL	4,378.88	
1439 MALENFANT, SUZANNE & CHARLES	118.80	
2461 MARSHA, JACKIE L.	2,071.52	
1218 MARSHALL BEACH CORPORATION	1,629.05	
1782 MATHEWS, HARRY & MARION	2,377.76	
1915 MAYBERRY, CHARLOTTE	2,217.13	
930 MAYO, KERRI A.	1,266.32	
408 MC GURN, JOSEPH E.	913.34	
3080 MC NALLY, JAMES C.	1,645.19	
2097 MCCARTHY JACK	1,503.79	
3291 MCCCELLAN LAWA-NA	3,157.44	
1443 MCCORMICK, DREW MARIE	3,537.60	
491 MCGRANAGHAN, ELIZABETH M	519.51	
1146 MCKEARNEY, BRIAN A.	482.24	411.36
2873 MCSILLS, LLC	1,901.68	
2728 MELENDY, GRACE P	601.92	64.19
2727 MELENDY, GRACE P.	2,749.78	
2991 MELINDA E SULLIVAN TRUST	807.27	
1122 MESSIER AMANDA	220.88	
3219 MESSIER, CINDY DAVIS-	1,540.20	
2660 MICK CONSTRUCTION CORPORATION	6,564.80	
2663 MICK CONSTRUCTION CORPORATION	406.56	
2664 MICK CONSTRUCTION CORPORATION	507.76	
2665 MICK CONSTRUCTION CORPORATION	447.04	

704 MICK CONSTRUCTION CORPORATION			448.80
1668 MITCHELL, SHIRLEY	2,004.64		
1670 MITCHELL, SHIRLEY	227.04	248.50	
1672 MITCHELL, SHIRLEY	800.80	730.35	
1673 MITCHELL, SHIRLEY	2,895.20	2,488.37	
1674 MITCHELL, SHIRLEY	1,682.56	1,471.37	
1675 MITCHELL, SHIRLEY	1,738.88	1,525.52	
1795 MONEY, KENNETH R. & REGINA M.	1,751.81		
2538 MONROE, LONNE	2,083.84		
1077 MORELAND, JASON B. & REBECCA J.	1,492.48		
1081 MORELAND, JASON B. & REBECCA J.	1,202.08		
2479 MROS, EDW J. III & CHRISTINA J	2,432.32		
1472 MULLAVEY GORDON P.	3,165.36		
2774 NARUSHOF, RAYMOND	1,531.20		
1634 NC BERWICK LLC	2,851.20		
2326 NEPTUNE PROPERTIES, LLC	477.84		
1136 NEW STYLE HOMES	521.64		
2367 NOYES, CATHERINE M.	587.84		
2367 NOYES, CATHERINE M.	460.00		
2653 OLD ROUTE 4 STORAGE, LLC	5,319.75		
2732 OTIS, HAZEN	3,791.04		
1827 OUELLETTE DENNIS	1,995.84		
120 OUELLETTE, BETTY	1,599.84	947.89	
52 OUELLETTE, RANDY P. SR. & DEBORAH	2,814.92		
711 PARSHELY STEEL FABRICATORS			1,280.87
455 PATENAUDE, JOSEPH W.	223.52		
2651 PAUL, HARVEY A	613.36		
2063 PELKEY, JAMES	1,135.20	1,208.66	
2066 PELKEY, JEFFREY S.	1,372.80		
2062 PELKEY, LAURA	3,238.40	3,339.24	
2068 PELKEY, LAURA	1,518.88	1,597.32	
2377 PENDERGAST, MARK LLC	305.38		
2379 PENDERGAST, MARK LLC	38.77		
2380 PENDERGAST, MARK LLC	37.04		
2476 PENDERGAST, MARK LLC	42.76		
2673 PENDERGAST, MARK LLC	570.68		
2530 PENDERGAST, MARK R.	46.60		
3 PEPIN & SONS CONCRETE			308.00
493 PETERS, BRIAN J. & DOROTHEA A.	2,102.73		
1793 PHAN, HOA V.	1,668.48	1,771.89	
2789 PHILLIPS, MARK G.	4,373.23		
2050 POLEIO DAVID R.	5,396.16	5,509.83	
240 POOR JUNE TRUSTEE	3,057.12		
819 PRIME STORAGE BERWICK LLC			257.55
3114 PRIME TANNING CO., INC.	3,515.49	32,022.00	
3117 PRIME TANNING CO., INC.	1,260.87	10,321.96	
15 PUBLIC SERVICE CO OF NH	0.97		
3337 PUBLIC SERVICE CO OF NH	0.76		
829 QUINT LENDELL			1,111.31
2059 RAINVILLE, ALAN AND ROBIN	155.76		
910 RAMSDELL, LAWRENCE P. & PAULINE	2,957.15		
2496 RANDOLPH, CLIFFORD	4.28		
3048 RANKIN KRISTINA & PETER	3,333.44	2,245.25	
3005 REAGAN, LEO	1,668.48	1,748.88	
638 RICHARDSON, ANDREW A.	4,009.28		
2350 RICHE, KRISTA & JOSEPH	3,655.52		
1471 RICKER, DOROTHY F.	867.28		
2574 RICKER, JAMES C.	942.48		
2637 RICKER, JOSHUA	2,064.48		
1940 RICKER, TAMMY & ROLAND	3,599.20		
1000 Riverbend Investments E Hayes	318.56		
1001 Riverbend Investments E Hayes	316.80		
1004 Riverbend Investments E Hayes	313.36		
2611 ROBERTSHAW, JUDITH	2,749.12	2,843.59	
1511 ROGER BERUBE BUILDERS INC	3,702.16		
1176 ROMERO DEBORAH	2,404.16	2,416.23	
2396 ROUFF REBECCA	137.28	197.74	
545 ROVNAK NANCY M	159.02		
17190 ROY, PHILIP A.	3,226.08		
1720 SANCHEZ, ROBERT	3,078.24		

1043 SANFACON, RICHARD & PATRICIA	1,400.96	1,155.51	
149 SAWYER, CYNTHIA TRUSTEE	2,988.48	3,071.76	
39 SKIDDS, NORMA & EARL	1,937.76		
457 SKYTOP LLC	45.59		
456 SKYTOP, LLC	63.36		
2599 SMITH, JUSTIN S.	2,096.16	4,135.50	
961 SPENCER, BRANDON M.	715.44		
17163 SPRINGER, DAVID	6,828.80		
2089 SPRINGER, DAVID T	4,002.24		
3191 ST. HILAIRE, CAROLYN	2,740.32	1,423.24	
106 ST. HILAIRE, SAMUELLE	5,313.44		
691 STEEVES, VIRGINIA	75.19		
1298 STAPLES PROPERTIES, LLC		134.36	
1299 STAPLES PROPERTIES, LLC		137.03	
1300 STAPLES PROPERTIES, LLC		134.36	
1301 STAPLES PROPERTIES, LLC		132.56	
1302 STAPLES PROPERTIES, LLC		133.47	
1303 STAPLES PROPERTIES, LLC		129.87	
2498 STILES ROBERT	5.98		
1682 STONE, OSCAR C., TRUSTEE +	6,438.08		
2564 STRAW, LAWRENCE A. & SANDRA J.	4,077.92		
745 SUPERIOR DEVELOPMENT CORPORATION	393.96		
1409 SYLVESTER, KAREN B. & MARK W.	2,479.84		
3014 TABATHA SULLIVAN	1,664.96		
385 TANGUAY, LUC U. & HOLLY A.	1,930.72	2,022.20	
1160 TAPLEY, NANCY C.	5.97		
3217 THE C.A.T. REVOCABLE LIVING TRT	1,061.28		
2483 THE HAY TEAM, LLC OF SO BERWICK	3,213.76		
2226 TIBBETTS, LELAND B. & DOROTHY	3,006.08	3,103.89	
2130 TIBBETTS, REBA & LELAND TRUSTEES	77.44		
2223 TIBBETTS, REBA & LELAND TRUSTEES	793.76		
2357 TIBBETTS, REBA & LELAND TRUSTEES	5,005.44	5,129.30	
2218 TIBBETTS, REBA L. & LELAND B.	107.36		
1935 TOWNE KAREN A	208.84		
3099 TRI-CITY TRADING, INC.	3,864.96		
2982 TSOUMBANIKAS, LAMBROS	2,668.04		
932 TURCOTTE CATHERINE A	199.26		
927 TURCOTTE CATHERINE TRUSTEE	1,233.76		
17144 TURCOTTE CATHERINE TRUSTEE	834.54		
3220 TURCOTTE, DAVID & CATHERINE	619.52		
1374 TURNBULL, KENNETH D.	726.88		
2601 TUTTLE, TIMOTHY J.	1,988.80		
502 UPKEEP MAINTENANCE, INC	1,650.62		
2029 VALLIERE, GILBERT P. AND TINA L.	1,661.44		
441 VAUGHN, ROBERT E., ESTATE	3,194.40		
416 VIGNEAULT, CAREN S.	304.21		
1133 WALKER, JOHN IV	152.89		
1976 WARD, MICHAEL A. SR. & KAREN A.	249.92	262.46	
342 WEARE, PENNY D.	1,372.80	1,449.35	
344 WEARE, PENNY D.	2,103.20	2,196.92	
462 WEBOSTRA INC.	1,893.76		
364 WEBOSTRA, INC	5.49		
460 WEBOSTRA, INC	248.16		
518 WEBOSTRA, INC	190.08		
575 WEBOSTRA, INC	1,254.88		
585 WEBOSTRA, INC	123.20		
697 WEBOSTRA, INC	1,300.64		
1449 WEBOSTRA, INC	381.92		
203 WEBOSTRA, INC.	1,626.24		
213 WEBOSTRA, INC.	110.88		
698 WEBOSTRA, INC.	1,177.44		
2638 WEBSTER, NATHAN	359.04		
857 WHITE, DANIEL	7,078.72	7,244.91	
1127 WHITE, RHETT	167.20		
1289 WHITTEN, DOLNAR E. & PATRICIA B.	1,374.56		
915 WIGGIN, DONALD & VIOLET	139.04		
1728 WILLEY EMILY	971.52	774.76	
700 WILSON ST. AUTO & TRUCK SALES			129.89
3224 WINSHIP, DRUCILLA J., TRUSTEE	1,278.64		

1110 YOUNG, ERIC & NATASHA	45.76	117.36		
3046 ZECHEL, ROBERT A.	3,586.88	3,692.26		
2683 ZERBINOPOULOS, NICKLAS G SR ET AL	432.86			
2682 ZERBINOPOULOS, NICKLAS SR. ET AL	1,383.94			
454 ZIEGELMAIR, CLAIRE A.	240.99			
458 ZIEGELMAIR, CLAIRE A.	149.52			
Totals:	671,588.82	132,439.90	44,435.86	56,279.17

REPORT OF TAX ABATEMENTS
July 1, 2018 - June 30, 2019

CRAIG, TIMOTHY R	Overvaluation	\$ 348.85
DUMONT, MICHAEL R. & KIM	Overvaluation	\$ 191.08
GAGNE, ROBERT E.	Overvaluation	\$ 343.59
WELLS FARGO FINANCIALLEASING	PP Exempt	\$ 109.28
RIVERBEND INVESTMENTS LLC	Overvaluation	\$ 1,355.07
20 SULLIVAN STREET LLC	Incorrect Owner	\$ 1,951.09
NEPTUNE PROPERTIES LLC	Incorrect Owner	\$ 964.15
	TOTAL:	\$ 5,263.11

Cemetery Trust Fund Income
Perpetual Care
January 1, 2019 - December 31, 2019

Barbara M Sewell Estate	\$	420.00
Thomas S & Stacy Blanchard	\$	840.00
Bruce P & Victoria J Gourdouros	\$	840.00
	\$	2,100.00

Trust, Reserve & Special Funds
Fund Balances as of June 30, 2019

Lena Clark Trust	\$	99,022
Lena Clark Trust - Non-spendable	\$	475,154
Berwick Cemetery Trust	\$	8,435
Berwick Cemetery Trust - Non-spendable	\$	921,142
Clark/Clement Scholarship Fund	\$	4,095
Clark/Clement Scholarship Fund - Non-spendable	\$	30,000
Monument Fund	\$	840
300th Anniversary Fund	\$	3,012
McCue/Lord Cemetery Road Fund	\$	1,195
Lord's Cemetery Trust Fund	\$	1,195
Lena Clark Cemetery Road Fund	\$	7,577
Webster Cemetery Fund	\$	4,220
	\$	1,555,887

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2019

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
ALLEN, WILLIAM	CALL COMPANY FF	\$ 1,191.66	\$ 91.19	\$ 1,282.85
BACCON, JIMMIE L JR	RESERVE OFFICER	\$ 6,210.00	\$ 475.09	\$ 6,685.09
BARNES, JOEL P	FIREFIGHTER/EMT	\$ 15,121.61	\$ 5,651.46	\$ 20,773.07
BEAULIEU, RODERICK	RESERVE OFFICER	\$ 1,850.65	\$ 141.57	\$ 1,992.22
BEELER, JANICE E	ELECTION WORKER	\$ 96.75	\$ 7.41	\$ 104.16
BEGIN, NELSON	PT DRIVER/LABORER	\$ 17,585.40	\$ 1,345.22	\$ 18,930.62
BEGIN, NOEL	PT DRIVER/LABORER	\$ 1,213.80	\$ 92.86	\$ 1,306.66
BELLISSIMO, JAMES P	PLANNING	\$ 23,309.18	\$ 4,114.07	\$ 27,423.25
BOSTON, ZACHARY	SUMMER CAMP COUNSELOR	\$ 1,026.38	\$ 78.51	\$ 1,104.89
BOUCHER, ADAM	SUMMER CAMP COUNSELOR	\$ 2,124.65	\$ 162.53	\$ 2,287.18
BREAKFIELD, ARIE	SUMMER CAMP COUNSELOR	\$ 1,589.06	\$ 121.56	\$ 1,710.62
BRIDGES, JORDAN	FIREFIGHTER/EMT	\$ 26,252.66	\$ 10,106.49	\$ 36,359.15
BUCKMAN, EDWIN	PT DRIVER/LABORER	\$ 20,015.29	\$ 1,531.15	\$ 21,546.44
CAPEHEART, CADE	CALL COMPANY FF	\$ 499.80	\$ 38.26	\$ 538.06
CLARK, CAMERON	CALL COMPANY FF	\$ 2,791.25	\$ 213.55	\$ 3,004.80
CLARK, MAIA	SUMMER CAMP COUNSELOR	\$ 2,297.82	\$ 175.78	\$ 2,473.60
COBB, NOAH	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
COLLINS, JORDAN	SUMMER CAMP COUNSELOR	\$ 2,642.75	\$ 202.17	\$ 2,844.92
CONNELL, ALEXA	SUMMER CAMP COUNSELOR	\$ 2,245.39	\$ 171.77	\$ 2,417.16
COSGROVE, REBECCA L	SUMMER CAMP COUNSELOR	\$ 6,563.28	\$ 502.11	\$ 7,065.39
COUTURE, ROBERT R	CALL COMPANY FF	\$ 3,253.65	\$ 248.95	\$ 3,502.60
DAILEY, THEODORE P	TRANSFER STATION ATTENDENT	\$ 15,559.12	\$ 1,190.20	\$ 16,749.32
DALY, WILLIAM L	TRANSFER STATION ATTENDENT	\$ 15,072.23	\$ 1,153.10	\$ 16,225.33
DELORGE, ALEXANDER W	SUMMER CAMP COUNSELOR	\$ 4,663.28	\$ 356.70	\$ 5,019.98
DOIRON, MELISSA	VIDEOGRAPHER	\$ 134.75	\$ 10.30	\$ 145.05
DOIRON, TRAVIS J	FIREFIGHTER/EMT	\$ 67,288.22	\$ 37,590.40	\$ 104,878.62
DOWLER, SCOTT R	CALL COMPANY FF	\$ 3,236.63	\$ 247.61	\$ 3,484.24
DOYLE, JEFFREY T	CALL COMPANY FF	\$ 4,480.70	\$ 342.75	\$ 4,823.45
DRUGE, KYLE	SUMMER CAMP COUNSELOR	\$ 1,735.32	\$ 132.76	\$ 1,868.08
DUNN, DENISE L	PD ADMN ASSISTANT	\$ 43,563.30	\$ 25,716.56	\$ 69,279.86
ELDRIDGE, STEPHEN G	TOWN MANAGER	\$ 117,256.94	\$ 43,096.61	\$ 160,353.55
FALLON, JAMIE R	CALL COMPANY FF	\$ 745.35	\$ 57.00	\$ 802.35
FARRELL, WILLIAM	PER DIEM FF	\$ 1,363.50	\$ 104.31	\$ 1,467.81
FAUCHER, LORY	CUSTOMER SERVICE CLERK	\$ 36,160.30	\$ 28,682.88	\$ 64,843.18
FLEMING, AMY	SUMMER CAMP COUNSELOR	\$ 2,282.76	\$ 174.65	\$ 2,457.41
FOGG, MILTON A	POLICE OFFICER	\$ 70,726.42	\$ 37,380.58	\$ 108,107.00
FRYE, BRENNIA	SUMMER CAMP COUNSELOR	\$ 3,001.89	\$ 229.66	\$ 3,231.55
GAGNER, SAMUEL	SUMMER CAMP COUNSELOR	\$ 987.25	\$ 75.51	\$ 1,062.76
GANIERE, EDWARD L	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
GILBERT, DANIEL	CALL COMPANY FF	\$ 7,941.20	\$ 607.50	\$ 8,548.70
GLENN, STARR M	WATER SYSTEM OPERATOR IV	\$ 52,821.85	\$ 30,836.86	\$ 83,658.71
GOULET, NICHOLAS D	CALL COMPANY FF	\$ 6,467.25	\$ 494.73	\$ 6,961.98
GREBOUSKI, THOMAS	VIDEOGRAPHER	\$ 40.00	\$ 3.06	\$ 43.06
GREEN, ROGER	PER DIEM FF	\$ 12,912.77	\$ 987.88	\$ 13,900.65
GREENLEAF, ALIX	PER DIEM FF	\$ 3,849.75	\$ 294.56	\$ 4,144.31
GUILE, CODY	CALL COMPANY FF	\$ 8,064.79	\$ 616.94	\$ 8,681.73
GUY, RAYMOND	DRIVER/LABORER	\$ 46,670.20	\$ 16,235.79	\$ 62,905.99
HALL, BARRY	PT DRIVER/LABORER	\$ 17,789.10	\$ 1,360.89	\$ 19,149.99
HARRIS, CAROL	ANIMAL CONTROL OFFICER	\$ 8,017.50	\$ 613.40	\$ 8,630.90
HAYES, ORION	SUMMER CAMP COUNSELOR	\$ 2,199.39	\$ 168.28	\$ 2,367.67
HETT, JACKSON	SUMMER CAMP COUNSELOR	\$ 2,581.78	\$ 197.49	\$ 2,779.27
HIGGINS, NICHOLAS L	POLICE OFFICER	\$ 75,891.81	\$ 18,700.71	\$ 94,592.52
HOKINSON, NEIL E	TRANSFER STATION SUPERVISOR	\$ 23,553.36	\$ 1,801.91	\$ 25,355.27
HOWIE, MICHAEL J	POLICE OFFICER	\$ 84,116.84	\$ 20,561.31	\$ 104,678.15
HUESTIS, LISA A	DEPUTY FINANCE DIRECTOR	\$ 63,177.42	\$ 22,342.00	\$ 85,519.42

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2019

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
HUTCHINS, BOBBI-JO	BCTV OPERATOR	\$ 1,695.00	\$ 129.77	\$ 1,824.77
JOHNSON, STEPHEN	CALL COMPANY FF	\$ 1,689.25	\$ 129.23	\$ 1,818.48
JONES, SHEILA K	PT CUSTOMER SERVICE CLERK	\$ 9,457.06	\$ 723.46	\$ 10,180.52
KEARNS, CHRISTOPHER	POLICE OFFICER	\$ 64,289.48	\$ 24,319.99	\$ 88,609.47
KERR, LARRY	ELECTION WORKER	\$ 38.50	\$ 2.95	\$ 41.45
KINCAID, WILLIAM	CALL COMPANY FF	\$ 2,303.43	\$ 176.20	\$ 2,479.63
KINSEY, ERIN	SUMMER CAMP COUNSELOR	\$ 2,579.50	\$ 197.34	\$ 2,776.84
LAMBERT, ALFRED R	TRANSFER STATION ATTENDENT	\$ 3,027.33	\$ 231.60	\$ 3,258.93
LAVOIE, KYLE	FIREFIGHTER/EMT	\$ 62,686.05	\$ 22,992.47	\$ 85,678.52
LEARY, ANDY	CALL COMPANY FF	\$ 4,700.00	\$ 359.55	\$ 5,059.55
LEARY, DYLAN J	CALL COMPANY FF	\$ 12,242.07	\$ 936.52	\$ 13,178.59
LEDOUX, KEVIN P	POLICE OFFICER	\$ 79,746.78	\$ 34,087.00	\$ 113,833.78
LOCKE, JERRY R	POLICE CAPTAIN	\$ 82,457.37	\$ 19,604.68	\$ 102,062.05
LYON, BRANDON	FIREFIGHTER/EMT	\$ 53,265.79	\$ 18,121.44	\$ 71,387.23
MACLEOD, JOHN	FINANCE DIRECTOR	\$ 39,702.98	\$ 22,318.18	\$ 62,021.16
MANFREDI, MITCHELL H	CALL COMPANY FF	\$ 2,652.79	\$ 202.90	\$ 2,855.69
MANNING, KAREN	PT CUSTOMER SERVICE CLERK	\$ 23,150.54	\$ 4,086.25	\$ 27,236.79
MANNING, KENNETH	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
MANZI, JAY	SUMMER CAMP COUNSELOR	\$ 2,307.25	\$ 176.51	\$ 2,483.76
MCCABE, JENNIFER	CODE ENFORCEMENT OFFICER	\$ 14,935.50	\$ 1,949.47	\$ 16,884.97
MCDONOUGH, CHRISTOPHER M	SUMMER CAMP LEADER	\$ 5,824.57	\$ 445.59	\$ 6,270.16
MCGRANAGHAN, ELIZABETH	VIDEOGRAPHER	\$ 297.00	\$ 22.71	\$ 319.71
MILLS, SHANE T	DRIVER/LABORER	\$ 47,293.53	\$ 30,780.63	\$ 78,074.16
MOORE, DENNIS	TRANSFER STATION ATTENDENT	\$ 3,421.80	\$ 261.77	\$ 3,683.57
MOORE, RYAN A	BCTV OPERATOR	\$ 200.00	\$ 15.32	\$ 215.32
MORANG, RALPH	VIDEOGRAPHER	\$ 2,085.00	\$ 159.53	\$ 2,244.53
MOULTON, STANLEY F	PT DRIVER/LABORER	\$ 4,596.25	\$ 351.50	\$ 4,947.75
MURRAY, PATRICIA	TOWN CLERK	\$ 52,655.00	\$ 13,679.26	\$ 66,334.26
NETTLES, ROBERT	CALL COMPANY FF	\$ 3,221.55	\$ 246.50	\$ 3,468.05
NILES, LUCAS	SUMMER CAMP COUNSELOR	\$ 2,202.26	\$ 168.48	\$ 2,370.74
NODDEN, TYLER T	WATER SYSTEM OPERATOR IV	\$ 55,222.67	\$ 18,890.81	\$ 74,113.48
O'CONNOR, MEGHAN	SUMMER CAMP COUNSELOR	\$ 2,328.74	\$ 178.16	\$ 2,506.90
OUIMETTE, ANDREE G	ELECTION WORKER	\$ 244.75	\$ 18.71	\$ 263.46
PELLETIER, JAMES	MECHANIC/DRIVER/LABORER	\$ 58,588.98	\$ 32,938.57	\$ 91,527.55
PENDERGAST, MARK R	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PERRON, JOSEPH	CALL COMPANY FF	\$ 5,759.23	\$ 440.59	\$ 6,199.82
PERSCHY, JOSHUA	DRIVER/LABORER	\$ 25,090.78	\$ 2,429.36	\$ 27,520.14
PERSCHY, ROBERT S	PUBLIC WORKS FOREMAN	\$ 65,506.60	\$ 31,012.98	\$ 96,519.58
PILKINGTON, JEFFREY F	POLICE SERGEANT	\$ 93,980.41	\$ 42,930.61	\$ 136,911.02
PLANTE, BRUCE W	CALL COMPANY FF	\$ 4,260.66	\$ 325.93	\$ 4,586.59
PLANTE, DENNIS R	FIRE CHIEF	\$ 81,253.65	\$ 31,823.94	\$ 113,077.59
PLANTE, MARC A	CALL COMPANY FF	\$ 4,356.00	\$ 333.22	\$ 4,689.22
PLANTE, STEVEN D	CALL COMPANY FF	\$ 4,447.82	\$ 340.25	\$ 4,788.07
PLAISTED, ELLEN	ELECTION WORKER	\$ 77.00	\$ 5.90	\$ 82.90
POORE, ELI G	POLICE OFFICER	\$ 67,329.56	\$ 36,706.57	\$ 104,036.13
RAYMOND, JENNA	SUMMER CAMP COUNSELOR	\$ 2,510.75	\$ 192.07	\$ 2,702.82
RAYMOND, KATIE	SUMMER CAMP COUNSELOR	\$ 1,693.15	\$ 129.53	\$ 1,822.68
REIL, BRENDAN	POLICE OFFICER	\$ 69,803.60	\$ 17,451.54	\$ 87,255.14
RICKER, GEORGE A	PT DRIVER/LABORER	\$ 2,785.11	\$ 213.03	\$ 2,998.14
RIORDAN, ALICIA	SUMMER CAMP COUNSELOR	\$ 3,475.39	\$ 265.92	\$ 3,741.31
ROGERS, ALICE L	CUSTODIAN	\$ 5,629.21	\$ 430.60	\$ 6,059.81
ROBINSON, SYDNEY	FARMERS' MARKET MANAGER	\$ 1,207.50	\$ 92.40	\$ 1,299.90
ROSE, JEREMIAH	SUMMER CAMP COUNSELOR	\$ 748.00	\$ 57.20	\$ 805.20
ROSE, TYREEK	SUMMER CAMP COUNSELOR	\$ 2,652.21	\$ 202.90	\$ 2,855.11
ROTHSTEIN, JULI	PT CUSTOMER SERVICE CLERK	\$ 7,252.25	\$ 554.79	\$ 7,807.04

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2019

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
ROY, BRIAN	FIREFIGHTER/EMT	\$ 24,956.07	\$ 13,523.70	\$ 38,479.77
SHEARER, LYNN M	DEPUTY TOWN CLERK	\$ 40,640.66	\$ 24,268.64	\$ 64,909.30
SHISLER, STEVEN M	POLICE SERGEANT	\$ 70,812.96	\$ 25,951.00	\$ 96,763.96
SPINEY-HERNANDEZ, NOAH	SUMMER CAMP COUNSELOR	\$ 2,288.00	\$ 175.03	\$ 2,463.03
STEFANO, JOSEPH	FIREFIGHTER/EMT	\$ 8,010.00	\$ 612.83	\$ 8,622.83
STELLA, CAROLYN	DPW ADMN ASST	\$ 31,746.68	\$ 7,132.85	\$ 38,879.53
STELLA, MADALYN	CALL COMPANY FF	\$ 3,199.70	\$ 244.78	\$ 3,444.48
STEWART, JOSIAH J	CALL COMPANY FF	\$ 7,863.49	\$ 601.57	\$ 8,465.06
STRATE, RYAN J	SUMMER CAMP COUNSELOR	\$ 4,165.91	\$ 318.66	\$ 4,484.57
TASKER, IAN	SUMMER CAMP COUNSELOR	\$ 2,411.75	\$ 184.50	\$ 2,596.25
TAYLOR, KIMBERLY R	RECREATION DIRECTOR	\$ 29,034.28	\$ 5,124.69	\$ 34,158.97
THOMAS, STEVEN A	CALL COMPANY FF	\$ 927.36	\$ 70.93	\$ 998.29
TOWNE, TIMOTHY R	POLICE CHIEF	\$ 90,610.06	\$ 43,335.66	\$ 133,945.72
TOWNSEND, RANDY M	CALL COMPANY FF	\$ 1,919.10	\$ 146.75	\$ 2,065.85
TRUSSELL, ANTHONY H	CALL COMPANY FF	\$ 7,578.06	\$ 579.73	\$ 8,157.79
TURNER, SARAH A	CALL COMPANY FF	\$ 1,457.85	\$ 111.48	\$ 1,569.33
VACHON, WILFRED J	POLICE OFFICER	\$ 77,066.73	\$ 39,367.39	\$ 116,434.12
VARGAS, LISA	FINANCE DIRECTOR	\$ 27,929.28	\$ 8,739.73	\$ 36,669.01
VINCENT, DANIEL	CODE ENFORCEMENT OFFICER	\$ 25,042.50	\$ 1,915.81	\$ 26,958.31
VIOLA, BRANDON	CALL COMPANY FF	\$ 7,927.10	\$ 606.42	\$ 8,533.52
WEISMANN, CHRISTOPHER T	WATER SYSTEM CHIEF OPERATOR	\$ 55,230.57	\$ 28,092.93	\$ 83,323.50
WRIGHT, TERRI	BCTV COORDINATOR	\$ 40,474.88	\$ 29,630.11	\$ 70,104.99
WRIGHT, THOMAS J	SELECTMAN	\$ 1,000.00	\$ 76.50	\$ 1,076.50
XAYKOSY, AYLAH	SUMMER CAMP COUNSELOR	\$ 2,193.65	\$ 167.81	\$ 2,361.46

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.

Community Development & Planning Department Report

The Berwick Community Development & Planning Department's mission involves overseeing and directing planning and community development activities in town, including:

- Revisions and enforcement of the Town's Land Use Ordinance and Subdivision Regulations.
- Development, and maintenance of the Town's GIS mapping database.
- Long-range planning including support of Envision Berwick and the Town's Comprehensive Planning Committee.
- Review of applications to the Planning Board and Board of Appeals and administrative assistance to those Boards.

The Berwick Planning Board is composed 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 Board membership for 2019 included Dave Andreesen (Chair), Nichole Fecteau (Vice-Chair), Sean Winston, Michael LaRue, Frank Underwood & Paul Boisvert and David Ross-Lyons. There is one alternate position open.

The Planning Board approved the following in 2019:

Major Subdivisions: 1 (4 lots total)

Minor Subdivisions: 1 (3 lots total)

Subdivision Amendments: 2

Conditional Use Permits: 12 (3 of which included Site Plan Review)

CU/Site Plan Amendments: 2

Land Use Ordinance amendments were passed in June of 2019 and the Berwick Planning Board has recommended a series of amendments for the Town Vote in July of 2020.

Planning Board meetings are held on the first and third Thursday of the month at 6:30 PM in the Town Hall Burgess Meeting Room. For more information about the Berwick Community Development and Planning Department, please e-mail planning@berwickmaine.org or call (207)-698-1101 ext. 124.

Respectfully submitted,

Dave Andreesen, Planning Board Chair

James Bellissimo, Planner

PUBLIC WORKS DEPARTMENT
ANNUAL REPORT - 2020

The Berwick Public Works Department is located at 116 Rochester Street. The department has five 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 assistance of the part-time staff it would be next to impossible to keep the roads safe and cleared of snow and ice.

January snowfall was a total of 23". In February we had a total of 14", and March, we had a total of 11".

The Department spent much of their time completing various projects in town. Our biggest project was re-ditching and replacing driveway culverts and cross culverts on Pine Hill Road as we prepared to pave up to the water tower. We also had enough funding to pave Worster Rd and complete the surface layer on Wentworth Rd. as well as a small section of Old Route Four. We also inspect and clean our catch basins on an annual basis. This past year we completed 58 catch basins, which is slightly higher than the previous year. This goes hand in hand with our Stormwater Initiative, repairing and replacing catch basins, and improving our out falls and staying in compliance under State regulations.

We were also able to rent the roadside mower for a few weeks to ensure safety of residents and improving visibility. We were able to complete half of town this year.

Our main goal is safety. We strive to meet everyone's needs, maintain a high level of quality work and maintenance on our roadways, fields, and cemeteries. We welcome feedback in all forms and appreciate the information as residents make us aware of concerns within Town.

Respectfully Submitted,

Robert Perschy



RECREATION DEPARTMENT 2019

(207) 698-1101 #117 ~ Town Hall (207) 698-1112 July & August~ Memorial Field (25 Sweetser St.)
Due to the nature of youth sports and activities using Memorial Field, it is tobacco, alcohol and dog free.

Envision Berwick began in 2013 and helped bring several great additions to Berwick. Some of which are the Winter Farmer's Market, the Friends of the Berwick Riverfront and the Berwick Recreation Master Plan.

The Berwick Farmer's Markets are held on the 2nd Sunday during the months of November thru April at the Town Hall. Fresh produce, baked goods, handcrafted items, live music and so much more available from local vendors. There is a Market Manager and committee that work together to bring these to Berwick.

The Recreation Master Planning Committee group first met in August of 2016 and has been working diligently on the future plans of indoor, outdoor, passive and active recreational opportunities for residents of Berwick. Thank you to all that completed the recreation survey and attended the Recreation Summit in May 2017 and offered your input. The time and commitment from the committee members is much appreciated. The plan is complete and will be on the warrant to voters June 2020 and if approved will become part of the Comprehensive Plan.

The Recreation Department continues to work with The Friends of the Berwick Riverfront Committee. The Friends of the Berwick Riverfront have received an amazing amount of support from residents and businesses to complete Phase 1 and Phase 2. Efforts continue to complete Phase 3. 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 and donated to make this happen. Volunteers to help put the launch in the river in May and remove it in October are always welcome.

The annual "Lords & Ladies" Valentine Social and Dance (for girls K-6th 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. A big thank you to the volunteers that make this event such a successful and memorable night.

Each spring the Town has a clean-up day to pick up roadside rubbish and everything that doesn't melt with the snow. 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! We have bags and gloves available to residents.

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, presentations/performers, and more. Some of the 2019 field trips included Splashtown, Smitty's Cinemas, Ogunquit Beach, Fort Foster, Dover Bowl & Family Fun Center, Henry Law Park & NH Children's Museum, Chucksters, Bunganut Lake and more. Discovery Camp (grades K-1) had an enrollment of 30, Explorers Camp (grades 2-3) had 49 campers, Pathfinders Camp (grades 4-5) had 47 campers and Adventure Camp (grades 6-8) had an enrollment of 83. The Adventure Camp visited many of the same destinations as the younger program as well as Funtown, Monkey Trunks, Candia Springs and Get Air in Portland. We offer a Junior Volunteer program which is an opportunity for any youth that has at least finished 8th grade and would like to gain experience working with youth. These are volunteer positions that earn Community Service hours required for High School graduation. Huge gratitude to the camp staff and all those who helped to make another successful camp season!

Financial assistance for summer camp is offered to qualifying families. We appreciate the support from local businesses, groups, and citizens including the Hussey School holiday yard sale, Noble Squires Football, Berwick

Youth Soccer & the American Legion Post # 79. From this support we were able to help over 38 kids attend camp. We would like to express a big **THANK YOU** for their contributions and support of this event and other Recreation Programs! Donations from businesses, residents and other organizations are always appreciated and welcomed.

Discounted tickets have been available at the Town Hall Customer Service windows during their regular business hours to summer destinations such as York's Wild Animal Kingdom, Water Country, Canobie Lake Park, Funtown/Splashtown combo passes and Splashtown only passes again this year.

Memorial Field is located at the end of Sweetser Street off 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. Noble Youth Baseball (formerly known as Berwick Youth Baseball), Noble Squires Football & Cheering, Berwick Youth Soccer Association and Noble Travel Soccer are all organizations that use Memorial Field. Improvements continue at 71 Sullivan St., next to the minor ball field where there is additional parking.

For decades, the Town has offered a fun and safe alternative to trick-or-treating with the Recreation Department sponsoring the 13th annual Halloween event Trunk-n-Treat in 2019. Inside the Town Hall healthy snacks, sandwiches, and soups are available. Outside in the parking lot, the costumed party goers filled their goodie bags from various groups' vehicles. Groups that participated included Berwick Police Department, Kennebunk Savings Bank, American Legion Ladies Auxiliary, Berwick United Methodist Church, Isaacs & Associates Accounting Firm, residents and more. In 2019, Berwick Public Library partnered with Berwick Community Television in the Selectmen's meeting room where attendees could get a free book and experience the public access television set up. In recent years, the event has expanded to include the downtown businesses of Subway, Deb & Duke Monogrammers, and Spence & Matthews Insurance. The Fire Station was also open for event goers to tour. We had over 300 youth and many families in attendance. A BIG Thank you to the American Legion Ladies Auxiliary for their donations, volunteering and support at this event!

On Saturday, December 7th Berwick and Somersworth combined for the 3rd consecutive year in another joint parade together with the theme "Rock-n-Roll Holiday". Thanks to everyone that participated and volunteered to make this joint effort a great success. Special thanks to both Berwick and Somersworth Fire & Police Departments for their annual part in a successful and safe event!

The Berwick Home and Business Decorating Contest had many participants again this year and people enjoyed the holiday spirit and lights around town. Thankfully, the weather cooperated for the free bus tour to view all the lights and decorations and hopefully will again next year. Thank you to all who share their Holiday Spirit!

The Recreation Commission would like to thank all the individuals, volunteers and businesses that help support Town recreational activities each year through generous contributions of time, finances and donated materials. You are greatly appreciated! 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 are two regular vacancies (three year terms) and there is one alternate positions open (which is a one year commitment). The Commission meets the second Wednesday of the month (except July & August) at the Town Hall. Please contact us if you have ideas, suggestions or would like to help in any way! recreation@berwickmaine.org www.berwickrec.com for program registration

It has been a pleasure to serve as Recreation Director since 2003. I look forward to seeing the growth and future of Recreation for Berwick as just a resident as a new Director takes over this spring.
Respectfully submitted,

Kim Taylor, (Rec. Director)

2019 Recreation Commission members:

Natalie Gould, Jenifer McCabe, Marni Thibault, Sandy Sokol

(2 regular vacancies = 3 year term) (1 alternate vacancy = 1 year term)



Town of Berwick, Maine

Where Tradition Meets Tomorrow

11 Sullivan St. Berwick, Maine 03901

Jenifer McCabe- Code Enforcement Officer

Office of Building Inspection and Code Enforcement

Code@BerwickMaine.org 207-698-1101 ext. 122

From the Code Officer-

It's been a busy year in the Code Enforcement Office. We continue to follow up with Land Use violations and code compliance. Please check the Code Enforcement tab on the berwickmaine.org website for updated information and forms. If you aren't sure if your project will need a permit, please call the office.

The Following is a list of land use and plumbing permits for 2019-

Single-Family Dwellings	20
Additions & Outbuildings	58
Home Occupation	17
Renovation	42
Plumbing (IP/EP)	64
Mobile Home	2
Commercial	6
Pool	8
Demo	4

Respectfully Submitted,

Jenifer McCabe- Code Enforcement Officer/LPI

Berwick Transfer Station

2020

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

Hours of operation are:

Tuesday, Saturday, and Sunday – 8:00 AM to 4:00 PM

We will no longer be accepting demo loads at the Transfer Station after 3:30 P.M.

Fees: The fee schedule can be found on the Town's website as well as being posted at the transfer station.

We had an extremely successful first year of mandatory recycling. We are pleased that the majority of residents that use the Transfer Station are recycling.

Household Hazardous Waste Day is an event that has been held for the past several years in conjunction with North Berwick and South Berwick. This event is held in the late Summer / early Fall to assist residents with disposing of hazardous items that the Transfer Station does not accept throughout the year.

We appreciate the assistance of all our residents that utilize our facility helping us dispose of materials in appropriate locations. More times than not we see residents helping each other which keeps traffic moving smoothly. We understand it can be cramped at times as we are growing as a town and appreciate your patience.

Respectfully Submitted,

Robert Perschy

Berwick Water Department 2019 Report

The Water Department produced almost sixty-one million gallons of water for the Town last year, averaging over 167,000 gallons a day, and operating on all 365 days, with either one, two, or three operators on duty.

The drinking water we produced did not violate any water quality standards during the year.

You might be wondering how that could be true, because you remember receiving notices of disinfection byproduct violations. Your memory is correct: you received the notices. However, the notice did not apply to the water you were drinking, it applied to the average water over the 12 months prior to the notice. In actuality, all of the water produced during 2019 met the water quality standards.

Perhaps, you're also wondering about the "yellow water" problem last summer. That's a good question. We treated it like a violation, but, in fact no U.S. EPA or Maine State water quality rules applied to the color in the water. There was no impact on health.

- It was a result of the river's high level of manganese during the summer. Particles of manganese in the water can be crème-colored, or reddish-brown, or black.
- Some locations in the water system never had yellow water, and we aren't aware of anyone who had the problem every day. This made it hard for us to understand how to fix it.

During 2019, solving the water system's big problems—manganese, waste water, and disinfection byproducts—was in the front of our minds. We have invested heavily in engineering studies, and talked to experienced experts, trying to find the best course forward. We also applied for, and were granted access to, low cost loans through the Maine Drinking Water State Revolving Fund.

For instance, one study looked at changing the way we disinfect the water. Currently, we use industrial strength bleach, sodium hypochlorite, which can lead to unhealthy disinfection byproducts. Out of a range of options, adding chlorine dioxide to the incoming river water was the lowest cost choice (for approximately \$700,000) offering the possibility of a significant improvement in our treatment. In June we will be conducting pilot testing of the chemical on our water.

Respectfully submitted,

Christopher Weismann

Chief Operator and Department Head, Berwick Water Department



Left to Right Standing: Sandi Keys, Maureen Nikitas, Lisa Huestis, Ralph Morang, Bobbi Jo Hutchins
 Left to Right Sitting: Melissa Doiron, Terri Wright, Richard Moore.

Berwick Community TV (BCTV) is Berwick’s own Public, Educational & Governmental (PEG) Access Station. We are a self-sustaining entity, fully funded through the Town’s Franchise Agreement with Comcast. The funds we receive from Comcast pay for staffing, equipment, broadcasting, streaming, repairs and upgrades.

Watch government meetings and departmental videos on [Comcast Channel 95](#)

Watch public and educational events and meetings on [Comcast Channel 22](#)

Both channels stream live on our Berwick webpage at www.berwickmaine.org

In 2019, BCTV received a portion of our capital improvement grant from Comcast. With this grant, we upgraded our system to add a second channel. We also added two new streaming sites for each channel. With those upgrades, we gained the ability to live-broadcast parades and school board meetings over the internet.

BCTV used some of the grant money to build a new studio space/control room. After years of working in a 6’ X 9’ space that housed our server and broadcasting equipment, we moved into a space that allows us to record interviews or programs using a green screen and/or blue drapes. We also gained space for training, meeting with residents, and housing additional equipment. We thank Roland Cyr for his countless hours of running wires and Tom Wright for his carpentry, drywall, and taping skills.

In 2019, we said goodbye to Ryan Moore and welcomed Bobbi Jo Hutchins as our new Broadcast Technician. We also said goodbye to our Slideshow Coordinator, Liz McGranaghan and we welcomed Bobbi Jo Hutchins into this position. Thank you to Melissa Doiron for filling in as Slideshow Coordinator for a short period of time.

If you or your non-profit organization has information about events or meetings you would like posted, send your PowerPoint slide to BCTVSlides@berwickmaine.org.

In the last year, BCTV has produced more than 180 different videos. These include government and school meetings along with school and local events. We also started our own production of “Updates from The Town Manager.” And we added programming from local stations such as the Early, Late Night Live Show produced by Berwick resident Terry Traynor.

Our viewers enjoy uninterrupted programming from beginning to end. Never a commercial, and PSA’s run at 5 minutes before the hours of 3, 6, 9, and 12 AM and PM. Our goal is to provide viewers with information and entertainment that is produced locally.

BCTV Committee

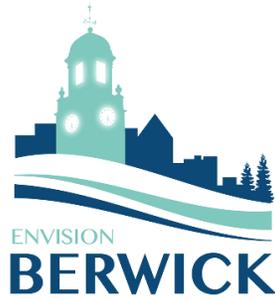
*Lisa Huestis, Chair
 Sandi Keys
 Ralph Morang
 Richard Moore*

BCTV Staff

*Terri Wright, Director
 Ralph Morang, Videographer/Editor
 Bobbi Jo Hutchins, Broadcast Technician &
 Slideshow Coordinator
 Melissa Doiron, Interim Slideshow Coordinator*



www.archive.org
 Type Berwick Community TV



Envision Berwick Year in Review

Envision Berwick (EB) is a committee appointed by the Board of Selectmen to implement Berwick's Comprehensive Plan, a document that sets out the town's vision for the next decade and beyond. We have been busy working on goals, policies and strategies to assist in making the vision a reality. Downtown development is in very good hands with Great Falls Construction and with added activity and excitement Downtown, the fun part for us is we can put that added excitement toward what we want to see in town. We meet every third Tuesday at 6PM.

The focus for the next few years will be on Economic Development, improving walkability Downtown, improving parks and recreational opportunities and more! We have several subcommittees that form for specific projects. Berwick for a Lifetime created an Age-Friendly Action Plan that was accepted by the World Health Organization (WHO). The committee also created a weekly Social Seniors program for games, adult coloring, basic tech help, puzzles and good conversations. The ad-hoc EB & Rec Commission group drafted a Recreation Master Plan to be adopted into the Comprehensive Plan. We've unveiled Berwick's new branding which will help us in many facets including Economic and Community Development. T-shirts, hoodies, stickers and even baby onesies are available on the town's website. The proceeds go toward the support of community events. The Summer Concert committee successfully launched Bring Your Lawn Chairs to Sullivan Square, which had over 500 attendees total over two events. This year is scheduled for August 1st and September 12th starting at 4PM!

Now is a great time to get involved! Any contribution big or small is valued. For more information reach out via Facebook to the Envision Berwick page or e-mail

planning@berwickmaine.org



Berwick Public Library

Inform, Imagine, Inspire

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

“Libraries are fundamental institutions you see in communities that feel hopeful for their future.” - Jessica Masse

The Berwick Public Library plays a fundamental role as a “third place” to people in the Berwick community. The places that are important to most people are home, work, and the third place, the public library. The Berwick Public Library is a place where seniors gather, children play and learn, teens are challenged by STEM activities, and the entire community has access to high-speed internet. Constantly changing in response to the needs of the community, the library is here with trusted information and support, to help people rise and meet their chosen potential.

- In FY 2018-19 the BPL returned **\$3.80** value to the citizens for every dollar the town spent on the library.
- The BPL currently has **1,766 active card holders**. In FY 2018-19, we issued **261 new** cards to patrons.
- The Berwick Public Library jumped on the opportunity to join the Maine Reciprocal Borrowing Program, which allows anyone with a valid library card from one

of **68** participating libraries to visit any of the other participating libraries and check out materials in person.

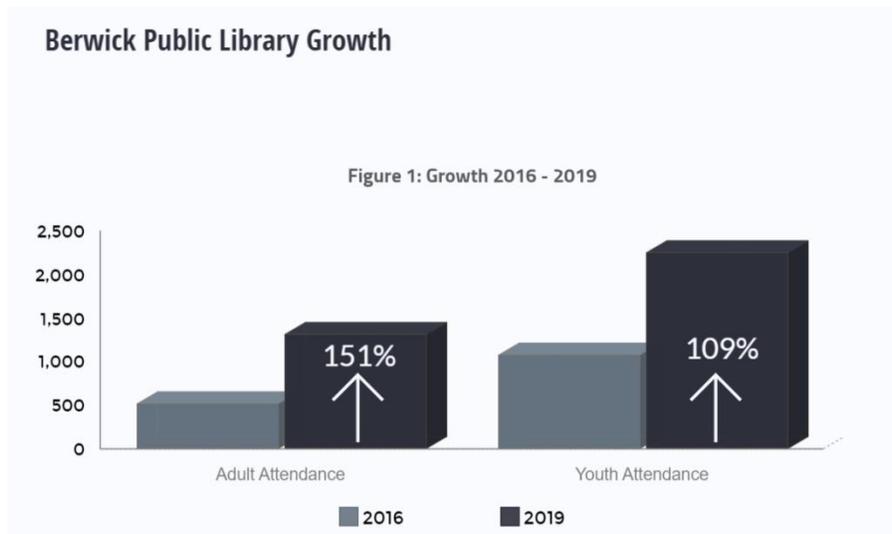


In FY 2018-19

19,202 people visited the Berwick Public Library.
141 adult programs were held, with **1,317** people attending.
196 children’s programs were held, with **2,242** attending.
20,078 items were circulated.

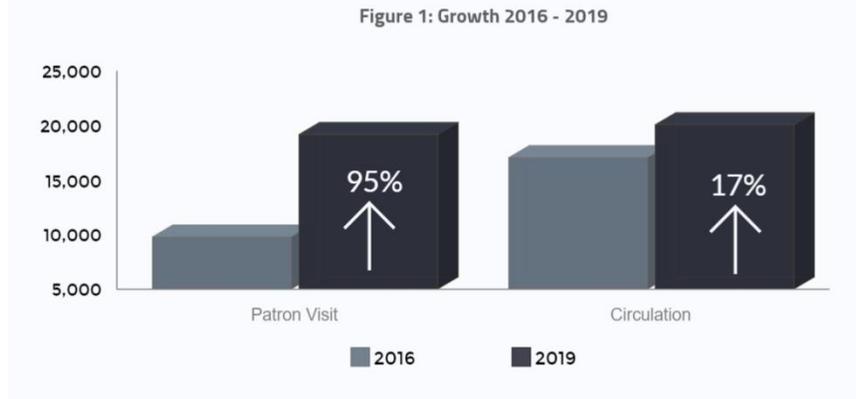
Over the past few years, the library has seen tremendous growth. The library is bursting with new best sellers, award-winning movies and audiobooks, and the most popular YA and children’s titles! And that is not all – the library has significantly increased its programming, hosting a multitude of educational, historical, cultural, and entertaining events. There is literally something for everyone!

As you can see below, in 2019 the BPL had over **1,317** people attend **141** adult programs and **2,242** attend **196** children’s programs. That is an increase of over **100%** from 2016 in programming attendance!



In 2016, the BPL had **9,857** people come through the doors. In 2019, the BPL had **19,202**. That is an increase of over **95%**. Circulation was at **17,109** in 2016 and at **20,078** in 2019, an increase of **17%** over the past three years!

Berwick Public Library Growth



Visit us at www.berwick.lib.me.us to learn more about upcoming programs and events, and don't forget about these on-going activities at the library!

- Weekly **Storytimes** @ 10:30am every Friday with Miss Shilo and Miss Zoa. Join us for stories, puppets, finger play, Flannel board fun, songs, and crafts!
- Weekly **Nifty Needleworkers** @ 10:30am every Tuesday. Come stitch, chat, laugh, and enjoy the company of other fiber artists!
- Weekly **Social Seniors** meets every Wednesday @ 10:30am – join us for good conversation, games, puzzles, tech support, and light refreshments.
- Weekly **LEGO Club** @ 4pm every Wednesday. The Lego club continues to challenge and inspire young makers with a different STEM based project each week!
- **Teen Robotics Club** meets the last Wednesday of the month 4pm-6pm.
- **Genealogy Club** @ 1:30pm on the first and third Friday of the month. Whether you are a serious genealogist or just like to dabble in tracing your family tree, this is the club for you! The Genie Club has several online resources for genealogical research and a knowledgeable volunteer, Laurice Jackson, to help you along the way!
- **Book Discussion Group** meets the third Saturday of each month with each current title and date-to-meet postings on the website and in BPL's monthly Newsletter.
- Monthly visit from certified **Reader Dog Belichick** on one Saturday a month to help encourage children who are reluctant readers.
- **Museum Pass Program** - Offering patrons a discounted rate to visit 8 different museums thanks to a grant given by the Kennebunk Savings Bank.
- **Community Meeting Room** available and utilized by local nonprofit groups at no cost.
- **24 hour / 7 days** a week access to **wireless internet** available to the public in our parking lot.

Board of Directors

Library Staff

Paula Lepore, President
Ralph Morang, Vice President
Catheryn Schweiger, Treasurer
Kristen Dolloff, Secretary
Robert Brunelle
Gerard F. Morin
Leighanne Wurtz
Michael Schroeder

Sharon Kelly, Director
Alaina Goodnough, Assistant Director
Shilo Fiel, Children's Librarian
Sharon Hall, Library Assistant
Sara Gove, Circulation Technician

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

Respectfully Submitted,
Sharon Kelly, Director

January 20, 2020

Dear Noble Community Members,

Our continued focus on literacy is paying dividends, as we are seeing strong gains in the percentage of primary and elementary students meeting or exceeding standards on state and local assessments. We have been investing a significant amount of professional development, mentoring, and supervision work to continuously improve and expand our elementary guided reading practice, to incorporate Lucy Calkins reading and writing, and to further develop our instructional skills related to students analyzing reading and writing critically. We continuously work to provide job embedded professional development aimed at fidelity of the intended curriculum.

As noted in my 2017 and 2018 town letters, we were not satisfied with our district math scores. Our math data demonstrated a “plateau” as our state and local assessment scores leveled off. (This plateau closely mirrors national results for the same program we were using as the backbone for instruction.) In response to this, we began exploring, experimenting with, and piloting elementary and middle grades programming that has shown strong promise nationally. At the elementary levels, we shifted to Eureka Math, a spinoff of Engage New York. At grades six through eight we shifted to Illustrative Math. Both programs offer more focus on mental math, proficiency with numbers and operations, and strong conceptual thinking approaches to math instruction. The most significant change is less reliance on procedural math. Stay tuned, as we expect great things in the coming years!

Also as noted in previous town letters, I reported a significant increase in social emotional learning and behavioral programming in response to local, state, and national statistics and reports of increased findings of students entering schools with more ACEs (Adverse Childhood Experiences). As a district we continue to focus on ensuring students are able to access learning. Trusting relationships is the single most important factor to combat ACEs. Upon that foundation, relevance of the learning at hand can lead to academic rigor. We have implemented the Second Step social/emotional learning (SEL) program at the elementary levels. We have implemented Squire- and Knight-Time at the secondary levels, combined with Building Assets and Reducing Risks (BARR) approach to SEL and working to resolve issues with students who are off track. We also continue to expand the NHS Multiple Pathways program in two ways: opening up seats to more students, and offering more ways for students to discover their personalized paths. The major Barr Family grant (not connected to BARR, just a coincidence!) will discontinue this year; however, reports from the Family Foundation are promising that we may continue to qualify for assistance. Kudos to MP staff and students!

The district completed a revisioning and strategic planning process a year ago. The filter for all of our work is through the new strategic plan. There are four primary focus areas:

1. Foundations for Success: all students need to have foundational skills and assets in place that allow them to focus on learning.

2. Pathways to Success: MSAD 60 is committed to providing a comprehensive system of pathways and supports to allow students to reach their goals.
3. Community Success: when students are connected to their community they are better equipped for success.
4. Healthy and Safe Schools Support Success: MSAD 60 will support student success by valuing exercise and nutrition, and by ensuring school facilities are clean, safe, and conducive to learning.

Focus Area #4 involves major ongoing to district work to identify and respond to facility and population needs. The Building Committee has tentatively scheduled a building referendum in each community for mid-September, 2020. The projects include renovations and major wing additions to Hussey Elementary and North Berwick Elementary, and the demolition and replacement of Lebanon Elementary (a 1953 construction), along with renovation to Hanson Elementary. We are currently meeting with stakeholder groups to identify needs and hopes for the projects, and public forum dates will be advertised soon. We are also awaiting the results of several state grants that we submitted to the State Revolving Renovation Fund for sprinkler systems and asbestos abatement projects. We will keep you posted via our district website.

In closing, it has been my great honor to steward our schools on behalf of the citizens of North Berwick, Berwick, and Lebanon communities. I will be retiring on June 30, 2020, after more than four decades in education. The work I have had the responsibility to oversee in these communities has been the most memorable and rewarding of my career. Thank you for your support.

Best regards,
Steve Connolly
Superintendent of Schools

MSAD #60 - Town of Berwick Report

Employee Summary Report

July 1, 2018 - June 30, 2019

Name	Salary	Benefits	Total Salary and Benefits
Abbott, Barry E.	\$ 11,470.12	\$ 2,452.56	\$ 13,922.68
Abbott, Megan J.	\$ 47,614.92	\$ 17,852.48	\$ 65,467.40
Abbott, Patrice	\$ 25,229.20	\$ 527.47	\$ 25,756.67
Abbott, Sarah A.	\$ 17,277.85	\$ 8,918.40	\$ 26,196.25
Adams, Emily C.	\$ 160.00	\$ 13.60	\$ 173.60
Adams, Karen	\$ 49,231.70	\$ 2,918.12	\$ 52,149.82
Adams, Michael A.	\$ 42,209.81	\$ 12,860.87	\$ 55,070.68
Adhaya, Amy R.	\$ 24,214.28	\$ 9,490.07	\$ 33,704.35
Aguiar, Eric J.	\$ 1,000.00	\$ 85.02	\$ 1,085.02
Ahl, Susan W.	\$ 14,600.00	\$ 1,241.05	\$ 15,841.05
Albert, Wendy L.	\$ 3,040.00	\$ 258.40	\$ 3,298.40
Allain, Jennifer	\$ 37,327.34	\$ 21,214.53	\$ 58,541.87
Allen, Angela	\$ 9,486.91	\$ 621.65	\$ 10,108.56
Allen, Georgianna L.	\$ 4,225.00	\$ 359.18	\$ 4,584.18
Allen, Kathleen A.	\$ 14,545.08	\$ 1,697.45	\$ 16,242.53
Almblad, Christine A.	\$ 63,823.85	\$ 12,567.01	\$ 76,390.86
Alward, Kimberly A.	\$ 8,825.00	\$ 746.84	\$ 9,571.84
Amarosa, Gabrielle M.	\$ 216.29	\$ 13.57	\$ 229.86
Amato, Philip J.	\$ 32,663.42	\$ 12,752.10	\$ 45,415.52
Andrade, Liana C.	\$ 20,974.11	\$ 1,280.78	\$ 22,254.89
Andrews, Hubert W.	\$ 24,591.53	\$ 12,659.78	\$ 37,251.31
Appleby, Jon R.	\$ 39,910.70	\$ 11,613.10	\$ 51,523.80
Archambault, Michael B.	\$ 99,982.27	\$ 14,121.71	\$ 114,103.98
Aspinwall, Katrina S.	\$ 33,517.64	\$ 6,017.21	\$ 39,534.85
Atherton, Adam J.	\$ 7,881.47	\$ 2,608.97	\$ 10,490.44
Austin, Susan S.	\$ 116,302.00	\$ 32,654.69	\$ 148,956.69
Bachelor, Rhonda M.	\$ 30,110.32	\$ 10,085.81	\$ 40,196.13
Badger, Jonathan R.	\$ 2,139.00	\$ 181.82	\$ 2,320.82
Bailey, Laura M.	\$ 39,509.43	\$ 14,946.10	\$ 54,455.53
Baker Roux, Carol L.	\$ 700.00	\$ 59.50	\$ 759.50
Baker, John W.	\$ 66,517.80	\$ 24,373.88	\$ 90,891.68

Balch, Joseph	\$ 42,717.70	\$ 12,797.17	\$ 55,514.87
Balduff, Terry	\$ 52,116.84	\$ 19,461.45	\$ 71,578.29
Balistreri, Elisha B.	\$ 166.80	\$ 19.59	\$ 186.39
Barker, Amy	\$ 18,857.43	\$ 1,155.57	\$ 20,013.00
Barker, Elizabeth D.	\$ 7,619.27	\$ 1,805.34	\$ 9,424.61
Barteaux, Steven A.	\$ 54,687.76	\$ 11,505.25	\$ 66,193.01
Batchelder, Jennifer	\$ 1,100.00	\$ 68.97	\$ 1,168.97
Bates, Mary K.	\$ 60,754.45	\$ 22,451.67	\$ 83,206.12
Baxter, Tammy L.	\$ 2,567.00	\$ 218.20	\$ 2,785.20
Beams, Jennifer M.	\$ 34,066.85	\$ 2,079.20	\$ 36,146.05
Bean, Mary H.	\$ 61,540.82	\$ 11,457.70	\$ 72,998.52
Beane, Leah W.	\$ 42,698.25	\$ 21,491.68	\$ 64,189.93
Beauvais, Audra E.	\$ 102,236.00	\$ 29,459.60	\$ 131,695.60
Becker, Amy R.	\$ 29,872.50	\$ 9,137.76	\$ 39,010.26
Beckwith, Sharon A.	\$ 56,501.60	\$ 20,211.47	\$ 76,713.07
Bedard, Gaike A.	\$ 7,914.69	\$ 1,506.16	\$ 9,420.85
Beeler, Paula J.	\$ 63,835.80	\$ 18,280.10	\$ 82,115.90
Beeskau, Stephanie	\$ 38,805.87	\$ 10,484.09	\$ 49,289.96
Belanger, Tamara A.	\$ 23,989.00	\$ 1,999.14	\$ 25,988.14
Bell, Gregory E.	\$ 2,139.00	\$ 181.83	\$ 2,320.83
Belleau, Debra L.	\$ 14,209.93	\$ 8,084.85	\$ 22,294.78
Benner, Brenda L.	\$ 30,558.81	\$ 10,062.43	\$ 40,621.24
Bennett, Kristen K.	\$ 43,468.02	\$ 21,436.94	\$ 64,904.96
Berard, Marissa J.	\$ 50,573.50	\$ 21,868.62	\$ 72,442.12
Bergeron, Katelyn M.	\$ 60,622.77	\$ 5,166.72	\$ 65,789.49
Berry, Tiffany A.	\$ 19,612.21	\$ 3,050.02	\$ 22,662.23
Bickford, Kelsey P.	\$ 29,201.19	\$ 1,759.02	\$ 30,960.21
Billing, Leigh-Ayer	\$ 59,452.30	\$ 3,518.04	\$ 62,970.34
Bilodeau, Amanda L.	\$ 3,295.00	\$ 280.08	\$ 3,575.08
Bilodeau, Rebekah	\$ 3,165.84	\$ 192.39	\$ 3,358.23
Birckhead, Edward F.	\$ 860.00	\$ 73.10	\$ 933.10
Bird, Wendy	\$ 14,518.03	\$ 1,695.98	\$ 16,214.01
Blackadar, Daniel S.	\$ 577.50	\$ 20.02	\$ 597.52
Blaisdell, Delainy D.	\$ 2,567.00	\$ 218.20	\$ 2,785.20
Blanchette, Leslie F.	\$ 5,430.00	\$ 461.56	\$ 5,891.56
Blattner, Troy	\$ 45,234.95	\$ 11,487.63	\$ 56,722.58
Blindow, Keenon W.	\$ 41,661.23	\$ 13,685.50	\$ 55,346.73

Blood, Susan M.	\$ 29,336.28	\$ 13,552.77	\$ 42,889.05
Boardman, Judy J.	\$ 532.50	\$ 45.28	\$ 577.78
Bochicchio, Olivia	\$ 886.40	\$ 52.03	\$ 938.43
Bognatz, Penelope	\$ 43,778.00	\$ 9,977.87	\$ 53,755.87
Boivin, Heather	\$ 12,900.60	\$ 812.00	\$ 13,712.60
Bolstridge, Rebecca	\$ 30,339.29	\$ 8,759.30	\$ 39,098.59
Bonnell, Elaine M.	\$ 120.00	\$ 10.20	\$ 130.20
Bordeau, Deborah A.	\$ 13,886.00	\$ 926.47	\$ 14,812.47
Boston, Elizabeth J.	\$ 1,400.00	\$ 119.00	\$ 1,519.00
Bouchard, Mishelle E.	\$ 19,407.56	\$ 2,253.28	\$ 21,660.84
Boucher, Nichole M.	\$ 37,551.28	\$ 10,505.79	\$ 48,057.07
Bourbon, Maryellen A.	\$ 56,710.00	\$ 27,597.24	\$ 84,307.24
Bourn, Alison	\$ 6,840.00	\$ 571.48	\$ 7,411.48
Bowden, Emma K.	\$ 80.00	\$ 6.80	\$ 86.80
Bowden, Sadie	\$ 120.00	\$ 7.52	\$ 127.52
Bowdoin, Wyeth G.	\$ 4,320.00	\$ 367.22	\$ 4,687.22
Boyd, Amauri H. S.	\$ 31,135.91	\$ 2,112.11	\$ 33,248.02
Brackett, Elizabeth E.	\$ 33,813.23	\$ 10,283.55	\$ 44,096.78
Bradburn, Stacy J.	\$ 22,709.12	\$ 1,046.64	\$ 23,755.76
Braese, Mary E.	\$ 26,328.64	\$ 10,210.97	\$ 36,539.61
Bragdon, Charles M.	\$ 63,856.65	\$ 22,817.52	\$ 86,674.17
Brennan, John P.	\$ 61,594.75	\$ 19,365.49	\$ 80,960.24
Brewington, Jessica M.	\$ 19,782.56	\$ 9,918.65	\$ 29,701.21
Brewster, April L.	\$ 60,761.85	\$ 12,399.29	\$ 73,161.14
Bronder, Peter J.	\$ 3,743.00	\$ 318.16	\$ 4,061.16
Brow, Kimberly	\$ 11,228.39	\$ 1,417.77	\$ 12,646.16
Brown, Fern L.	\$ 75,238.00	\$ 5,315.40	\$ 80,553.40
Brown, Jason C.	\$ 2,887.00	\$ 245.40	\$ 3,132.40
Brown, Kathryn T.	\$ 29,242.50	\$ 8,603.05	\$ 37,845.55
Brown, Lauren H.	\$ 52,545.61	\$ 3,499.11	\$ 56,044.72
Bryant, Caitlynn T.	\$ 3,295.00	\$ 280.10	\$ 3,575.10
Bryant, Nicole L.	\$ 20,858.19	\$ 1,737.48	\$ 22,595.67
Burcalow, Sarah N.	\$ 58,129.16	\$ 22,397.23	\$ 80,526.39
Burke, Christine C.	\$ 29,904.28	\$ 3,436.26	\$ 33,340.54
Burke, Sean M.	\$ 1,000.00	\$ 85.00	\$ 1,085.00
Burke, Thomas F.	\$ 850.00	\$ 72.26	\$ 922.26
Burns, Louise A.	\$ 30,096.43	\$ 1,814.59	\$ 31,911.02

Burns, Tamber L.	\$	563.36	\$	33.06	\$	596.42
Burrowbridge, Lindsay A.	\$	20,560.60	\$	1,288.57	\$	21,849.17
Burrows, Reagan M.	\$	18,016.80	\$	1,108.25	\$	19,125.05
Butler, Deborah E.	\$	66,577.80	\$	11,775.10	\$	78,352.90
Camacho, Mildred M.	\$	21,338.98	\$	3,531.40	\$	24,870.38
Camire, Brian M.	\$	60,761.85	\$	22,552.01	\$	83,313.86
Camire, Bruce R.	\$	987.50	\$	141.32	\$	1,128.82
Campbell, Kathleen M.	\$	63,823.90	\$	12,566.75	\$	76,390.65
Campbell, Martin	\$	36,601.62	\$	22,536.63	\$	59,138.25
Cann, Christine G.	\$	32,694.82	\$	14,190.27	\$	46,885.09
Capelle, Kimberlee	\$	30,401.76	\$	13,154.83	\$	43,556.59
Carignan, John T.	\$	64,670.06	\$	15,405.36	\$	80,075.42
Carle, Anita	\$	400.00	\$	9.20	\$	409.20
Carlin, Carol L.	\$	57,646.10	\$	16,446.86	\$	74,092.96
Caron, Jacqueline S.	\$	24,278.43	\$	9,712.23	\$	33,990.66
Carroll, Brian A.	\$	1,846.00	\$	256.78	\$	2,102.78
Carter, Janet L.	\$	9,873.52	\$	2,811.56	\$	12,685.08
Casasa-Blouin, Peter	\$	43,284.92	\$	11,191.09	\$	54,476.01
Cashell, Laura B.	\$	13,908.00	\$	1,182.16	\$	15,090.16
Cassidy, Heather A.	\$	61,068.50	\$	11,774.86	\$	72,843.36
Cates, Kristen J.	\$	54,489.62	\$	22,183.60	\$	76,673.22
Cattabriga, Tanya M.	\$	58,398.65	\$	16,802.45	\$	75,201.10
Cesario, Sarah J.	\$	10,367.42	\$	3,763.12	\$	14,130.54
Chadbourne, Debra B.	\$	81,212.47	\$	13,930.03	\$	95,142.50
Chadbourne, Josie L.	\$	56,255.75	\$	16,705.91	\$	72,961.66
Chadbourne, Sarah A.	\$	8,879.82	\$	1,789.89	\$	10,669.71
Chalifour, Glenn O.	\$	11,999.34	\$	1,669.13	\$	13,668.47
Chamberlin, Elaine L.	\$	69,692.80	\$	18,756.11	\$	88,448.91
Chambers-Tavener, Michele I	\$	600.00	\$	51.00	\$	651.00
Chaplin, Daniel J.	\$	63,306.65	\$	20,325.97	\$	83,632.62
Chapman, Karina M.	\$	55,088.50	\$	17,637.16	\$	72,725.66
Chase, Benjamin D.	\$	36,969.93	\$	16,164.76	\$	53,134.69
Chellis, Eric F.	\$	62,723.00	\$	13,388.44	\$	76,111.44
Chessie, Martha K.	\$	234.00	\$	19.88	\$	253.88
Chessie, Stephen J.	\$	36,802.29	\$	16,477.45	\$	53,279.74
Childress, Barbrea S.	\$	29,242.50	\$	1,809.10	\$	31,051.60
Chipman, Allison M.	\$	8,393.87	\$	1,839.21	\$	10,233.08

Christiansen, Sara E.	\$ 5,395.00	\$ 458.58	\$ 5,853.58
Chung, Jenny	\$ 30,787.50	\$ 8,540.23	\$ 39,327.73
Clark, Lori L.	\$ 22,779.58	\$ 10,163.50	\$ 32,943.08
Clement, Sandra L.	\$ 27,176.54	\$ 12,152.19	\$ 39,328.73
Clevinger, Bridget M.	\$ 152.75	\$ 12.99	\$ 165.74
Clock, Dale A.	\$ 33,328.71	\$ 12,626.57	\$ 45,955.28
Clough, Kevin	\$ 4,812.00	\$ 409.02	\$ 5,221.02
Cole, Kristen L.	\$ 39,608.63	\$ 20,766.46	\$ 60,375.09
Cole, Margaret A.	\$ 388.76	\$ 8.95	\$ 397.71
Combs, Bethany A.	\$ 47,562.06	\$ 10,993.40	\$ 58,555.46
Conley, Michelle L.	\$ 2,887.00	\$ 245.40	\$ 3,132.40
Connell, Christie A.	\$ 21,019.64	\$ 9,753.97	\$ 30,773.61
Connolly, Steven B.	\$ 140,448.00	\$ 31,216.90	\$ 171,664.90
Constantine, Timothy	\$ 34,911.40	\$ 17,157.38	\$ 52,068.78
Cooley, Rebecca S.	\$ 13,390.82	\$ 1,562.25	\$ 14,953.07
Corain, Lisa	\$ 64,573.85	\$ 12,579.53	\$ 77,153.38
Corliss, Christine A.	\$ 80.00	\$ 6.80	\$ 86.80
Cosgrove, Rebecca L.	\$ 10,675.00	\$ 907.40	\$ 11,582.40
Costello, Carrie	\$ 50,033.75	\$ 23,255.88	\$ 73,289.63
Couillard, Ashley P.	\$ 509.04	\$ 49.37	\$ 558.41
Couture, Abigail L.	\$ 1,790.00	\$ 152.16	\$ 1,942.16
Couture, Andrea L.	\$ 44,921.60	\$ 12,059.41	\$ 56,981.01
Couture, John R.	\$ 18,221.16	\$ 2,962.31	\$ 21,183.47
Couture, Shannon M.	\$ 22,852.77	\$ 9,647.14	\$ 32,499.91
Cravens, Brenda	\$ 68,663.26	\$ 14,151.65	\$ 82,814.91
Crawford, James D.	\$ 34,990.42	\$ 2,129.55	\$ 37,119.97
Creighton, Amy G.	\$ 55,498.05	\$ 3,672.62	\$ 59,170.67
Crosman, Samantha E.	\$ 29,831.26	\$ 8,532.53	\$ 38,363.79
Croston, Elizabeth M.	\$ 41,780.10	\$ 19,741.78	\$ 61,521.88
Crovetti, Michelle L.	\$ 30,279.32	\$ 3,478.68	\$ 33,758.00
Cumbea, Lindsay N.	\$ 80.00	\$ 5.02	\$ 85.02
Curtis, Kristan D.	\$ 776.34	\$ 67.67	\$ 844.01
Curtis, Peggy L.	\$ 25,740.57	\$ 2,964.45	\$ 28,705.02
Cutler, Megan L.	\$ 44,618.09	\$ 22,796.79	\$ 67,414.88
Cutliffe, Jessica M.	\$ 46,556.99	\$ 10,908.29	\$ 57,465.28
Cyr, Jeremiah G.	\$ 56,871.38	\$ 23,417.95	\$ 80,289.33
Cyr, Karissa M.	\$ 44,127.62	\$ 11,506.68	\$ 55,634.30

Cyr, Melissa A.	\$ 1,320.00	\$ 112.20	\$ 1,432.20
Dabrieo, Kimberly S.	\$ 38,462.40	\$ 11,193.91	\$ 49,656.31
Daigle, Amanda	\$ 7,106.55	\$ 833.65	\$ 7,940.20
Daigle, Kristie R.	\$ 560.00	\$ 35.12	\$ 595.12
Daigle, Sarah L.	\$ 18,852.58	\$ 4,369.92	\$ 23,222.50
Daigneault, Susan R.	\$ 5,014.00	\$ 426.31	\$ 5,440.31
Dalrymple, Clifford J.	\$ 37,492.49	\$ 12,256.81	\$ 49,749.30
Daly, Cheryl J.	\$ 960.00	\$ 60.20	\$ 1,020.20
Daudelin, Wendi E.	\$ 187.00	\$ 15.89	\$ 202.89
Davis, Kathleen	\$ 10,498.38	\$ 4,976.17	\$ 15,474.55
Davis, Lynne R.	\$ 26,159.09	\$ 10,386.04	\$ 36,545.13
Davis, Shannon M.	\$ 31,057.50	\$ 4,560.92	\$ 35,618.42
Davis, Talya R.	\$ 38,680.78	\$ 9,389.28	\$ 48,070.06
Dawes, Nikki J.	\$ 42,965.76	\$ 21,336.02	\$ 64,301.78
Dawley, Erin C.	\$ 29,242.50	\$ 1,800.80	\$ 31,043.30
Dawn, Valerie	\$ 31,312.27	\$ 12,449.54	\$ 43,761.81
Day, Heidi L.	\$ 8,795.00	\$ 3,670.77	\$ 12,465.77
Day, Nancy M.	\$ 52,920.00	\$ 12,739.68	\$ 65,659.68
DeGard, Kimberly	\$ 48,231.70	\$ 2,879.27	\$ 51,110.97
Delisle, Ronnie J.	\$ 56,387.80	\$ 29,150.53	\$ 85,538.33
Delude-Ashburn, Kerry	\$ 25,949.43	\$ 9,988.46	\$ 35,937.89
Demeroto, Jason A.	\$ 43,738.98	\$ 13,765.81	\$ 57,504.79
Dempsey, Kelly K.	\$ 25,161.06	\$ 10,084.18	\$ 35,245.24
Denis, Kathleen R.	\$ 35,499.95	\$ 5,478.57	\$ 40,978.52
DeRochemont, Kenneth	\$ 42,404.98	\$ 4,852.49	\$ 47,257.47
Derr, Nicole M.	\$ 362.50	\$ 30.83	\$ 393.33
Desmond, Barbra	\$ 55,192.00	\$ 22,224.97	\$ 77,416.97
Despres, Maribel S.	\$ 1,037.10	\$ 65.02	\$ 1,102.12
Desrochers, Linda L.	\$ 36,430.72	\$ 15,787.17	\$ 52,217.89
DeWan, Rebecca M.	\$ 55,467.85	\$ 16,666.17	\$ 72,134.02
Diaz, Diego	\$ 640.00	\$ 54.40	\$ 694.40
Diaz, Sandra J.	\$ 23,485.36	\$ 1,412.84	\$ 24,898.20
DiBernardo, Chris J.	\$ 6,879.82	\$ 2,630.01	\$ 9,509.83
Dickerson, Chad J.	\$ 44,618.09	\$ 21,510.59	\$ 66,128.68
Dickson, Erin E.	\$ 39,493.00	\$ 11,568.90	\$ 51,061.90
Dinsmore, Lisa M.	\$ 29,617.37	\$ 9,810.80	\$ 39,428.17
Doiron, Carol	\$ 28,262.96	\$ 10,367.67	\$ 38,630.63

Dolbec, Celeste A.	\$ 9,698.60	\$ 4,408.73	\$ 14,107.33
Dold, Courtney B.	\$ 54,687.76	\$ 22,123.07	\$ 76,810.83
Donnell, Rebecca G.	\$ 25,518.42	\$ 2,939.21	\$ 28,457.63
Donnell, Stephanie M.	\$ 43,206.66	\$ 15,677.51	\$ 58,884.17
Dowling, Ginger M.	\$ 38,950.00	\$ 2,382.09	\$ 41,332.09
Dowling, Katie D.	\$ 21,237.38	\$ 8,240.36	\$ 29,477.74
Downs, Julie D.	\$ 31,574.43	\$ 3,625.49	\$ 35,199.92
Dube, Lisa M.	\$ 22,487.45	\$ 2,405.92	\$ 24,893.37
Dubois, Caroline J.	\$ 25,296.97	\$ 2,318.16	\$ 27,615.13
Dubois, Louis A.	\$ 2,139.00	\$ 181.82	\$ 2,320.82
Duclos, Catherine S.	\$ 2,740.00	\$ 171.79	\$ 2,911.79
Dufort Jr, Roland A.	\$ 26,440.62	\$ 8,820.66	\$ 35,261.28
Dufort, Meredith	\$ 31,322.26	\$ 10,855.50	\$ 42,177.76
Dugan, Vito A.	\$ 66,767.80	\$ 20,804.32	\$ 87,572.12
Dumais, Monica	\$ 31,429.97	\$ 12,450.22	\$ 43,880.19
Dumont, Brigitte B.	\$ 48,234.86	\$ 21,124.72	\$ 69,359.58
Duntley, Ann L.	\$ 12,066.86	\$ 2,170.70	\$ 14,237.56
Durodemi, Gwendolyn M.	\$ 51,160.52	\$ 16,423.31	\$ 67,583.83
Dyer, Julie A.	\$ 67,305.85	\$ 12,246.05	\$ 79,551.90
Early-Hersey, Heidi L.	\$ 97,151.96	\$ 5,598.67	\$ 102,750.63
Easley, Sharon	\$ 63,823.85	\$ 12,578.98	\$ 76,402.83
Eaton, Matthew J.	\$ 55,650.49	\$ 11,443.54	\$ 67,094.03
Edwards, Cassandra	\$ 7,356.67	\$ 1,787.68	\$ 9,144.35
Ellard, Nicholas B.	\$ 47,879.50	\$ 21,710.43	\$ 69,589.93
Ellison, Eve M.	\$ 66,542.84	\$ 22,891.14	\$ 89,433.98
Elwell, Andrew J.	\$ 52,692.20	\$ 22,078.25	\$ 74,770.45
England, Jennifer C.	\$ 80,796.60	\$ 15,545.45	\$ 96,342.05
Erickson, Elizabeth Q.	\$ 41,977.62	\$ 2,891.54	\$ 44,869.16
Fabrizio-Sibilio, Donna L.	\$ 18,013.34	\$ 5,756.48	\$ 23,769.82
Fader, Janet B.	\$ 65,403.09	\$ 22,719.48	\$ 88,122.57
Fairfull, Janet L.	\$ 28,053.68	\$ 1,722.93	\$ 29,776.61
Fallo, Dennis J.	\$ 1,538.40	\$ 130.77	\$ 1,669.17
Falvey, Jordan L.	\$ 200.00	\$ 17.00	\$ 217.00
Farley, Courtney J.	\$ 62,792.79	\$ 3,714.12	\$ 66,506.91
Farwell, Kellie L.	\$ 29,752.33	\$ 2,457.92	\$ 32,210.25
Faucher, Chantelle	\$ 31,590.76	\$ 3,627.24	\$ 35,218.00
Fenderson, Jennifer M.	\$ 27,385.34	\$ 9,679.76	\$ 37,065.10

Ferguson, Mia H.	\$ 480.00	\$ 30.10	\$ 510.10
Findlay, Joseph S.	\$ 116,955.00	\$ 2,753.31	\$ 119,708.31
Fink, Katelyn E.	\$ 39,017.50	\$ 3,261.27	\$ 42,278.77
Fink, Kathy	\$ 4,047.00	\$ 344.03	\$ 4,391.03
Fink, Lauren	\$ 1,635.00	\$ 138.98	\$ 1,773.98
Fink, Maryann R.	\$ 51,377.55	\$ 16,273.48	\$ 67,651.03
Fink, Rachel M.	\$ 40.00	\$ 3.40	\$ 43.40
Fitzgerald, Mary	\$ 75,317.79	\$ 12,388.05	\$ 87,705.84
Fitzpatrick, Gayle	\$ 360.00	\$ 30.62	\$ 390.62
Flemings, Todd J.	\$ 54,239.62	\$ 28,661.64	\$ 82,901.26
Fogg, Milton A.	\$ 2,567.00	\$ 218.20	\$ 2,785.20
Foley, Molly K.	\$ 46,968.09	\$ 16,253.92	\$ 63,222.01
Forbes, Jane E.	\$ 4,620.00	\$ 392.72	\$ 5,012.72
Fornauf, Richard P.	\$ 63,306.65	\$ 24,094.88	\$ 87,401.53
Forni, Karen A.	\$ 35,632.00	\$ 10,850.64	\$ 46,482.64
Foss, Gloria J.	\$ 244.64	\$ 28.69	\$ 273.33
Foster, Teresa I.	\$ 34,493.73	\$ 12,876.43	\$ 47,370.16
Foster-Neal, Laura C.	\$ 30,318.63	\$ 9,858.24	\$ 40,176.87
Fournier, Karen	\$ 12,708.74	\$ 1,487.19	\$ 14,195.93
Fowles, Jenilee	\$ 23,118.76	\$ 6,297.57	\$ 29,416.33
Fox, Meghan E.	\$ 65,795.90	\$ 22,921.28	\$ 88,717.18
Fradsham, James F.	\$ 48,830.30	\$ 20,923.76	\$ 69,754.06
Francisco, Benjamin	\$ 9,919.27	\$ 1,939.28	\$ 11,858.55
Frazier, Jaymie M.	\$ 45,458.00	\$ 17,050.55	\$ 62,508.55
Freeman, Susan	\$ 31,332.58	\$ 12,315.54	\$ 43,648.12
Fried, Claude W.	\$ 1,225.00	\$ 76.87	\$ 1,301.87
Frizzell, Taryn A.	\$ 43,838.34	\$ 19,613.37	\$ 63,451.71
Froburg, Andrea L.	\$ 10,661.28	\$ 689.82	\$ 11,351.10
Frye, Carlyne R.	\$ 46,037.75	\$ 21,633.85	\$ 67,671.60
Fulford, William F.	\$ 64,323.85	\$ 12,860.29	\$ 77,184.14
Fuller, Amy L.	\$ 20,636.79	\$ 9,306.28	\$ 29,943.07
Fuller, Kimberly A.	\$ 20,289.04	\$ 3,168.11	\$ 23,457.15
Furbush, Mandy	\$ 22.50	\$ 1.92	\$ 24.42
Fusco, Alexandro O.	\$ 39,500.00	\$ 13,704.30	\$ 53,204.30
Gaddis, Emily S.	\$ 28,434.27	\$ 13,584.16	\$ 42,018.43
Gagne, Brenda	\$ 87,825.00	\$ 24,073.76	\$ 111,898.76
Gagne, Monica	\$ 19,348.60	\$ 1,178.23	\$ 20,526.83

Gagnon, Julie A.	\$ 62,156.55	\$ 22,717.54	\$ 84,874.09
Gagnon, Martha A.	\$ 360.00	\$ 8.28	\$ 368.28
Galeucia, Elyse N.	\$ 52,102.68	\$ 29,912.94	\$ 82,015.62
Galluzzo, Krystle T.	\$ 37,789.16	\$ 18,890.20	\$ 56,679.36
Gamage, Jane E.	\$ 66,872.84	\$ 12,829.72	\$ 79,702.56
Gardell, Deborah S.	\$ 38,294.30	\$ 11,518.21	\$ 49,812.51
Gats, Matthew W.	\$ 3,434.63	\$ 1,106.94	\$ 4,541.57
Gaudissart, Claire-Helene S.	\$ 25,149.28	\$ 9,922.02	\$ 35,071.30
Gerhart, Pauline	\$ 29,804.61	\$ 12,154.67	\$ 41,959.28
Gerrish, Karen A.	\$ 32,024.94	\$ 7,172.13	\$ 39,197.07
Gilbert, Katrina D.	\$ 25,286.75	\$ 8,100.56	\$ 33,387.31
Gildart, Laurie A.	\$ 8,131.47	\$ 1,927.80	\$ 10,059.27
Gile, Laurie A.	\$ 14,369.66	\$ 9,947.03	\$ 24,316.69
Gilley, Patti A.	\$ 102,536.00	\$ 23,064.07	\$ 125,600.07
Gilpatrick, Rita A.	\$ 347.50	\$ 40.78	\$ 388.28
Gilpin, Debra L.	\$ 27,963.05	\$ 14,104.84	\$ 42,067.89
Ginchereau, Karen M.	\$ 23,700.56	\$ 3,344.71	\$ 27,045.27
Gobbi, Tracy B.	\$ 59,452.30	\$ 15,592.48	\$ 75,044.78
Gold, Erica A.	\$ 49,802.68	\$ 11,123.53	\$ 60,926.21
Good, Rebecca C.	\$ 63,823.85	\$ 11,032.33	\$ 74,856.18
Goodwin, Arthur	\$ 34,537.40	\$ 15,399.67	\$ 49,937.07
Goodwin, Tyler J.	\$ 65,508.20	\$ 19,171.77	\$ 84,679.97
Goody, Elizabeth	\$ 8,945.00	\$ 755.99	\$ 9,700.99
Gosselin, Marjorie A.	\$ 27,426.62	\$ 9,928.18	\$ 37,354.80
Goulet, D'Arcy R.	\$ 74,363.55	\$ 23,324.49	\$ 97,688.04
Gowell, Kayla J.	\$ 360.00	\$ 30.60	\$ 390.60
Grabowski, Ann J.	\$ 640.00	\$ 54.40	\$ 694.40
Grabowski, Susan E.	\$ 32,874.45	\$ 2,205.40	\$ 35,079.85
Grace, Samantha J.	\$ 48,242.20	\$ 21,803.50	\$ 70,045.70
Graham, Isabella A.	\$ 1,740.00	\$ 147.90	\$ 1,887.90
Grant, Jonathan W.	\$ 3,901.92	\$ 2,068.72	\$ 5,970.64
Grant, Katherine J.	\$ 25,372.58	\$ 5,193.38	\$ 30,565.96
Gray, Kevin M.	\$ 6,238.00	\$ 391.14	\$ 6,629.14
Gray, Lisa M.	\$ 54,789.62	\$ 11,511.25	\$ 66,300.87
Gray, Sandra A.	\$ 26,787.64	\$ 9,881.13	\$ 36,668.77
Greene, Molly N.	\$ 5,597.02	\$ 391.31	\$ 5,988.33
Greenlaw, Jennifer A.	\$ 20,175.00	\$ 1,707.69	\$ 21,882.69

Griffin, Casey R.	\$	29,242.50	\$	1,809.10	\$	31,051.60
Guerin, Larisa L.	\$	2,419.02	\$	141.99	\$	2,561.01
Guernon, Andrea R.	\$	600.00	\$	51.72	\$	651.72
Guertin, Matthew T.	\$	22,375.86	\$	1,855.89	\$	24,231.75
Guiliani, Victoria L.	\$	1,940.00	\$	121.64	\$	2,061.64
Guitard, Deidre H.	\$	12,319.10	\$	7,995.01	\$	20,314.11
Guptill, Wendy T.	\$	29,155.79	\$	9,626.97	\$	38,782.76
Guy, Allyson J.	\$	2,320.00	\$	197.20	\$	2,517.20
Guy, Benjamin N.	\$	40,987.21	\$	15,589.87	\$	56,577.08
Guzman-Rothwell, Irene	\$	62,778.43	\$	3,816.21	\$	66,594.64
Haberzettl, Anita M.	\$	32,784.45	\$	3,461.93	\$	36,246.38
Hafenecker, Melissa	\$	37,410.32	\$	2,513.68	\$	39,924.00
Halbmaier, Jaime M.	\$	51,745.61	\$	18,680.08	\$	70,425.69
Hale, Adam D.	\$	4,812.00	\$	409.02	\$	5,221.02
Hall, Aimee R.	\$	53,075.61	\$	12,086.98	\$	65,162.59
Hall, Jonathan D.	\$	51,545.61	\$	18,420.15	\$	69,965.76
Hall, Robert M.	\$	25,936.11	\$	11,686.15	\$	37,622.26
Hallissey, Tracie L.	\$	68,501.23	\$	23,231.43	\$	91,732.66
Halpin, Donald A.	\$	950.00	\$	59.61	\$	1,009.61
Hamel, Eva W.	\$	45,610.80	\$	26,556.27	\$	72,167.07
Hamel, Jacob P.	\$	264.00	\$	22.45	\$	286.45
Hamel, Jennifer D.	\$	60,898.83	\$	16,994.98	\$	77,893.81
Hanlon, Valerie	\$	37,025.89	\$	12,204.09	\$	49,229.98
Hanson, Emily A.	\$	16,914.62	\$	7,822.86	\$	24,737.48
Hanson, Tara A.	\$	1,560.00	\$	132.60	\$	1,692.60
Haraczka, Stacie L.	\$	18,873.80	\$	9,018.46	\$	27,892.26
Harding, Tina L.	\$	67,626.73	\$	11,464.14	\$	79,090.87
Hardingham, Kristin E.	\$	69,872.19	\$	22,899.76	\$	92,771.95
Harnett, Lisa	\$	37,679.75	\$	15,982.58	\$	53,662.33
Harriman Stairs, R Sue	\$	51,527.55	\$	10,816.23	\$	62,343.78
Harriman, Lynnette	\$	7,920.00	\$	182.17	\$	8,102.17
Harriman, Margaret A.	\$	160.00	\$	10.04	\$	170.04
Harris, Stephanie A.	\$	66,517.80	\$	11,772.43	\$	78,290.23
Hart, Matthew L.	\$	49,628.50	\$	13,846.76	\$	63,475.26
Hartford, Alicia G.	\$	14,388.33	\$	1,678.16	\$	16,066.49
Hartford, Katrina L.	\$	38,657.97	\$	12,368.47	\$	51,026.44
Hartigan, Susan C.	\$	29,400.26	\$	2,429.50	\$	31,829.76

Hartigan, Zachary B.	\$	200.00	\$	17.00	\$	217.00
Hashem, Sarah M.	\$	1,040.00	\$	65.22	\$	1,105.22
Hassain, Janet E.	\$	32,082.41	\$	12,457.07	\$	44,539.48
Hasty, Deborah L.	\$	51,092.55	\$	21,422.91	\$	72,515.46
Hatch, Kayleigh A.	\$	42,112.99	\$	10,672.03	\$	52,785.02
Hayes, Robyn	\$	42,408.00	\$	16,931.50	\$	59,339.50
Heath, Michael E.	\$	55,220.96	\$	14,234.22	\$	69,455.18
Henley, Lorna J.	\$	21,187.38	\$	482.94	\$	21,670.32
Hennelly, Cindy L.	\$	33,800.13	\$	15,779.90	\$	49,580.03
Hennelly, Shelby A.	\$	2,932.00	\$	255.07	\$	3,187.07
Henry, Jeannette M.	\$	29,844.61	\$	1,793.40	\$	31,638.01
Heon, Jessica L.	\$	640.00	\$	54.40	\$	694.40
Hersom, Jeremy S.	\$	59,696.85	\$	4,002.82	\$	63,699.67
Hiett, Traci J.	\$	6,300.00	\$	535.48	\$	6,835.48
Hill, Claire	\$	12,957.36	\$	1,519.90	\$	14,477.26
Hill, Colleen M.	\$	29,242.50	\$	1,809.10	\$	31,051.60
Hill, Kenneth A.	\$	29,684.88	\$	10,692.35	\$	40,377.23
Hinson, Angelynne	\$	2,325.00	\$	145.83	\$	2,470.83
Hoag, Glenn D.	\$	29,783.89	\$	9,998.00	\$	39,781.89
Hobbs, Kristen A.	\$	60,989.62	\$	23,291.01	\$	84,280.63
Hodgdon, Terese C.	\$	44,490.00	\$	3,651.83	\$	48,141.83
Hodge, Spencer L.	\$	42,015.50	\$	10,921.43	\$	52,936.93
Hofmeister, Jill A.	\$	62,141.85	\$	17,062.03	\$	79,203.88
Holland, Nina F.	\$	25,059.20	\$	4,040.89	\$	29,100.09
Holmstock, Carol A.	\$	66,517.80	\$	19,413.36	\$	85,931.16
Horne, Brian T.	\$	27,302.67	\$	10,478.65	\$	37,781.32
Houde, Nichole A.	\$	2,255.22	\$	264.52	\$	2,519.74
Hough, Susan C.	\$	67,923.90	\$	11,213.35	\$	79,137.25
House, Kristin	\$	46,572.90	\$	21,551.62	\$	68,124.52
Howard, Jenna L.	\$	51,375.00	\$	11,847.96	\$	63,222.96
Howe, Geoffrey	\$	2,887.00	\$	245.40	\$	3,132.40
Howley, Christine	\$	49,901.54	\$	11,750.87	\$	61,652.41
Hubbard, Valerie A.	\$	5,000.00	\$	586.50	\$	5,586.50
Hughes, Lorraine L.	\$	29,020.60	\$	4,131.08	\$	33,151.68
Hunter, Adina R.	\$	54,830.68	\$	22,287.62	\$	77,118.30
Hurd, Keith L.	\$	1,162.50	\$	98.81	\$	1,261.31
Hutchins, Holli L.	\$	320.00	\$	20.07	\$	340.07

Hutchinson, Tracy L.	\$	15,724.80	\$	1,837.39	\$	17,562.19
Ingalls, Russell B.	\$	31,911.99	\$	2,141.56	\$	34,053.55
Jackson, Erin E.	\$	53,693.51	\$	16,305.00	\$	69,998.51
Jackson, Kevin P.	\$	52,656.09	\$	11,978.46	\$	64,634.55
Jackson, Sean J.	\$	4,812.00	\$	409.02	\$	5,221.02
James, Allison H.	\$	32,617.03	\$	8,805.51	\$	41,422.54
Jenkins, Brittany	\$	5,434.90	\$	637.51	\$	6,072.41
Jennings, Karen A.	\$	66,637.80	\$	21,606.76	\$	88,244.56
Jennings, Kari E.	\$	54,977.06	\$	11,533.97	\$	66,511.03
Joakim, Susan	\$	39,710.96	\$	8,234.58	\$	47,945.54
Johnson Jr., Michael D.	\$	2,567.00	\$	218.20	\$	2,785.20
Johnson, Bryan S.	\$	11,569.12	\$	2,683.23	\$	14,252.35
Johnson, Glendon W.	\$	140.00	\$	11.90	\$	151.90
Johnson, Jareth J.	\$	390.00	\$	33.16	\$	423.16
Johnson, Kathleen N.	\$	42,716.74	\$	21,387.94	\$	64,104.68
Johnson, Paul	\$	4,232.52	\$	36.00	\$	4,268.52
Johnson-Chamberlin, Cheryl E	\$	1,200.00	\$	27.60	\$	1,227.60
Jones, Christopher	\$	38,987.99	\$	10,583.70	\$	49,571.69
Jones, Jayme M.	\$	92,089.00	\$	13,055.21	\$	105,144.21
Jones, Laura A.	\$	300.00	\$	25.50	\$	325.50
Junkins, Melissa	\$	23,618.96	\$	1,419.69	\$	25,038.65
Kamorski, Laura R.	\$	30,382.50	\$	8,670.62	\$	39,053.12
Kapantais, Stephanie B.	\$	50,575.00	\$	3,383.32	\$	53,958.32
Kaplan, Abigail F.	\$	5,774.00	\$	490.80	\$	6,264.80
Kapsiak, Kersten A.	\$	10,270.88	\$	644.02	\$	10,914.90
Karahalios, Cheryl A.	\$	1,010.00	\$	85.86	\$	1,095.86
Kearney, Alison L.	\$	100,289.00	\$	14,194.96	\$	114,483.96
Kearns, Jenna R.	\$	8,003.82	\$	3,111.63	\$	11,115.45
Keegan-Flewelling, Jennifer L.	\$	47,014.40	\$	29,449.26	\$	76,463.66
Keenan, Kristalyn A.	\$	34,734.05	\$	2,074.92	\$	36,808.97
Kelly, Jeanette J.	\$	17,895.09	\$	1,106.53	\$	19,001.62
Kelsey, Ryan F.	\$	14,179.68	\$	880.39	\$	15,060.07
Keniston, Michelle J.	\$	104,163.37	\$	29,121.62	\$	133,284.99
Kennedy, Mary C.	\$	1,400.00	\$	87.77	\$	1,487.77
Keravich, Ann L.	\$	33,116.54	\$	2,730.44	\$	35,846.98
Kezar, Deborah	\$	30,870.04	\$	10,546.41	\$	41,416.45
Kingston, Patricia S.	\$	67,411.85	\$	12,158.60	\$	79,570.45

Kneeland, Angela D.	\$	53,775.38	\$	3,591.09	\$	57,366.47
Kneeland, Michael C.	\$	44,555.00	\$	26,321.85	\$	70,876.85
Knox, Danielle E.	\$	1,445.00	\$	122.84	\$	1,567.84
Koelker, Jonathan J.	\$	2,400.00	\$	204.00	\$	2,604.00
Koelker, Sarah J.	\$	33,903.21	\$	10,308.45	\$	44,211.66
Kyriakoutsakos, Andrew C.	\$	3,821.63	\$	239.62	\$	4,061.25
Lach, William P.	\$	236.48	\$	27.74	\$	264.22
Laflin, Kelly A.	\$	43,636.95	\$	16,758.11	\$	60,395.06
LaFond, Mark W.	\$	47,959.20	\$	21,800.40	\$	69,759.60
Lafrance, Brenda B.	\$	66,517.80	\$	22,804.61	\$	89,322.41
Lafrance, Heather E.	\$	88,777.00	\$	28,188.01	\$	116,965.01
LaFrance, Joanna K.	\$	1,560.00	\$	132.60	\$	1,692.60
LaFrance, Sophia C.	\$	1,400.00	\$	119.00	\$	1,519.00
Lagerberg, Lisa A.	\$	14,138.26	\$	1,651.16	\$	15,789.42
Laine, Elizabeth N.	\$	70,175.30	\$	19,822.34	\$	89,997.64
Lajoie-Carlson, Shellyann A.	\$	72,502.79	\$	12,428.80	\$	84,931.59
Lambert, Jean M.	\$	23,472.22	\$	1,421.16	\$	24,893.38
Lambert, Megan M.	\$	50,351.55	\$	21,857.19	\$	72,208.74
Lambert, Robert	\$	4,812.00	\$	409.02	\$	5,221.02
Landroche, Nancy	\$	34,389.49	\$	10,317.39	\$	44,706.88
Landry, Dana E.	\$	35,407.90	\$	15,528.22	\$	50,936.12
Landry, Wanda M.	\$	13,989.28	\$	1,632.96	\$	15,622.24
Lane, Meagan M.	\$	2,830.00	\$	240.56	\$	3,070.56
Langelier, Linda I.	\$	768.52	\$	39.73	\$	808.25
Langevin, Brittany M.	\$	6,235.00	\$	390.97	\$	6,625.97
Langlais, Amanda L.	\$	49,074.80	\$	11,091.95	\$	60,166.75
Lanoie, Christine M.	\$	33,439.92	\$	2,756.55	\$	36,196.47
LaPlante, Elise C.	\$	14,579.67	\$	914.13	\$	15,493.80
Large, Hans T.	\$	12,893.11	\$	5,637.94	\$	18,531.05
Larrabee, Ellen S.	\$	23,278.86	\$	3,364.47	\$	26,643.33
Larrabee, Jordan F.	\$	22,075.96	\$	9,604.40	\$	31,680.36
Larsen, Anne Sofie H.	\$	27,454.96	\$	1,704.55	\$	29,159.51
Laviolette, Heather L.	\$	48,231.70	\$	16,251.31	\$	64,483.01
Lawrence, Daniel R.	\$	62,101.00	\$	11,940.38	\$	74,041.38
LeBlanc, Matthew P.	\$	7,869.27	\$	1,810.09	\$	9,679.36
Leclair, Nancy A.	\$	11,800.68	\$	1,003.08	\$	12,803.76
Leclair, Susan F.	\$	66,517.80	\$	12,068.62	\$	78,586.42

Leclerc, Abigail Y.	\$	760.00	\$	64.60	\$	824.60
Ledoux, Amanda J.	\$	20,608.72	\$	1,248.36	\$	21,857.08
Lee, Carin E.	\$	960.00	\$	60.20	\$	1,020.20
Legere, Angela J.	\$	64,405.85	\$	22,786.32	\$	87,192.17
Legere, Kristen	\$	43,601.95	\$	2,994.23	\$	46,596.18
Legere, Sandra A.	\$	25,512.53	\$	2,114.50	\$	27,627.03
Legere, Tracy L.	\$	584.09	\$	64.55	\$	648.64
Leiper, Elaine M.	\$	14,573.83	\$	1,699.79	\$	16,273.62
Lenehan, Lora L.	\$	90,379.00	\$	28,281.89	\$	118,660.89
Lenhardt, Joseph D.	\$	26,902.24	\$	8,464.03	\$	35,366.27
Leon, Lee M.	\$	64,302.77	\$	3,802.76	\$	68,105.53
LePage, Patricia K.	\$	37,346.08	\$	9,083.13	\$	46,429.21
Leroux, Paula B.	\$	52,968.48	\$	18,930.84	\$	71,899.32
Lessard, Amy J.	\$	50,223.50	\$	16,361.18	\$	66,584.68
Lessard, Jayson	\$	2,887.00	\$	245.40	\$	3,132.40
Lessard, Tyler	\$	3,743.00	\$	318.16	\$	4,061.16
Letourneau, Jason	\$	46,483.04	\$	30,566.80	\$	77,049.84
Libby, Spencer L.	\$	48,836.70	\$	12,302.11	\$	61,138.81
Lightfoot, Katie M.	\$	52,946.69	\$	22,009.62	\$	74,956.31
Lincoln, Tina M.	\$	1,098.10	\$	128.85	\$	1,226.95
Lipton, Crystal B.	\$	27,604.50	\$	2,283.89	\$	29,888.39
Littlefield, Angelia L.	\$	64,006.65	\$	19,939.50	\$	83,946.15
Litwinetz, Kelley A.	\$	55,884.39	\$	22,180.36	\$	78,064.75
Logan, Amanda B.	\$	49,174.70	\$	11,072.31	\$	60,247.01
Loranger, Kevin	\$	38,737.99	\$	2,321.87	\$	41,059.86
Lounsbury, Timothy E.	\$	73,119.69	\$	23,055.93	\$	96,175.62
Lowery, Shanon N.	\$	28,986.82	\$	1,952.22	\$	30,939.04
Luders, Melinda L.	\$	90,961.70	\$	28,277.56	\$	119,239.26
Lynch, Brandi S.	\$	13,049.73	\$	6,735.32	\$	19,785.05
Lynch, Morgan C.	\$	1,700.00	\$	144.52	\$	1,844.52
MacDonald, James A.	\$	63,823.85	\$	22,731.70	\$	86,555.55
MacDonald, Katherine A.	\$	2,320.00	\$	53.36	\$	2,373.36
MacDonald, Mariah N.	\$	13,335.00	\$	836.17	\$	14,171.17
MacKenzie, Kristin R.	\$	40,358.00	\$	10,569.07	\$	50,927.07
MacKinnon, Emily G.	\$	63,955.85	\$	22,739.33	\$	86,695.18
MacLeod, Michele A.	\$	920.00	\$	78.20	\$	998.20
Macri, Susan S.	\$	107,893.12	\$	32,057.94	\$	139,951.06

Maguire, Gwyneth E.	\$	11,606.82	\$	661.50	\$	12,268.32
Maher, Della E.	\$	41,150.85	\$	13,693.65	\$	54,844.50
Mainella, Nicholas J.	\$	1,800.00	\$	112.88	\$	1,912.88
Malette, Amy L.	\$	71,280.50	\$	19,859.93	\$	91,140.43
Malloy, Rory O.	\$	48,450.08	\$	13,130.32	\$	61,580.40
Mann, Amy C.	\$	67,760.80	\$	4,552.32	\$	72,313.12
Manning, Rebecca E.	\$	26,354.55	\$	1,580.38	\$	27,934.93
Mansfield, Melina	\$	7,738.18	\$	907.63	\$	8,645.81
Mara, Christine B.	\$	24,179.02	\$	2,752.12	\$	26,931.14
Martel, Karen D.	\$	66,817.80	\$	22,870.12	\$	89,687.92
Martin, Jaime	\$	38,932.87	\$	11,105.76	\$	50,038.63
Martin, Shane	\$	3,743.00	\$	318.16	\$	4,061.16
Marx, Linda	\$	75,983.00	\$	22,690.14	\$	98,673.14
Maslowski, Rachel E.	\$	17,277.28	\$	1,083.29	\$	18,360.57
Mason, Gwendolyn C.	\$	26,907.13	\$	4,163.23	\$	31,070.36
Mathews, Nelson E.	\$	42,604.50	\$	12,784.25	\$	55,388.75
Mathews, Patricia	\$	66,123.93	\$	10,747.23	\$	76,871.16
Mathews, Shirley M.	\$	30,334.46	\$	2,047.75	\$	32,382.21
Mayo, Rachel L.	\$	7,142.42	\$	3,020.85	\$	10,163.27
Mayotte, Jennifer L.	\$	15,390.00	\$	961.36	\$	16,351.36
Mazzola, Laura M.	\$	64,854.76	\$	12,639.41	\$	77,494.17
McAuliffe, Mary G.	\$	5,962.00	\$	506.78	\$	6,468.78
McCardell, Melinda A.	\$	10,023.32	\$	1,945.40	\$	11,968.72
McCormick, Tamara M.	\$	67,428.90	\$	17,287.66	\$	84,716.56
McCrillis, Carrie L.	\$	29,651.90	\$	10,049.07	\$	39,700.97
McDonald, Heather L.	\$	38,807.70	\$	21,480.48	\$	60,288.18
McDonald, Lewis J.	\$	46,489.31	\$	13,040.25	\$	59,529.56
McDonough, Christopher M.	\$	26,989.26	\$	9,234.15	\$	36,223.41
McDonough, Faye C.	\$	26,405.36	\$	8,793.42	\$	35,198.78
McDonough, Patrick F.	\$	5,514.32	\$	468.69	\$	5,983.01
McFarland, Lorrie J.	\$	43,796.60	\$	11,738.33	\$	55,534.93
McFarland, Vanessa D.	\$	19,551.53	\$	9,457.79	\$	29,009.32
McGarry, Jacqueline J.	\$	24,908.61	\$	9,757.38	\$	34,665.99
McGlenn, Kelli L.	\$	50,560.28	\$	13,895.55	\$	64,455.83
McGovern, Susan A.	\$	2,240.00	\$	140.46	\$	2,380.46
McGrath, Tracy A.	\$	30,831.37	\$	10,105.39	\$	40,936.76
McIntire, Amanda E.	\$	49,075.00	\$	2,908.68	\$	51,983.68

McIntire, Pat	\$	62,860.80	\$	11,910.59	\$	74,771.39
McLellan, Christine P.	\$	78,046.13	\$	11,997.79	\$	90,043.92
McNeilly, Susan	\$	31,923.12	\$	16,570.22	\$	48,493.34
McPherson, Joshua S.	\$	11,034.03	\$	3,923.44	\$	14,957.47
McPherson, Kolina L.	\$	5,356.30	\$	1,349.39	\$	6,705.69
McPherson, Lauren M.	\$	31,558.17	\$	9,259.35	\$	40,817.52
Mead, Sara M.	\$	160.00	\$	13.60	\$	173.60
Meagher, Amber L.	\$	80.00	\$	6.80	\$	86.80
Megele, Patricia J.	\$	37,743.80	\$	11,324.55	\$	49,068.35
Meguid, Karima A.	\$	320.00	\$	27.20	\$	347.20
Melanson, Richard	\$	35,892.40	\$	4,741.23	\$	40,633.63
Mello, Julia	\$	80.00	\$	6.80	\$	86.80
Mello, Megan E.	\$	20,891.78	\$	9,506.97	\$	30,398.75
Melnik, Melissa V.	\$	3,910.00	\$	245.17	\$	4,155.17
Mende, Catherine R.	\$	66,470.98	\$	24,290.06	\$	90,761.04
Miller, Jessica L.	\$	43,759.00	\$	10,863.84	\$	54,622.84
Miller, Kevin Scott	\$	12,159.15	\$	4,169.83	\$	16,328.98
Miller, Marcia D.	\$	31,872.72	\$	9,929.69	\$	41,802.41
Millett, Sarah	\$	19,780.83	\$	1,207.53	\$	20,988.36
Miniutti, Danielle M.	\$	50,703.70	\$	16,434.79	\$	67,138.49
Minutelli, Diana	\$	427.80	\$	36.39	\$	464.19
Mitro, Elizabeth M.	\$	26,526.57	\$	2,244.62	\$	28,771.19
Mochon, Kate A.	\$	54,789.62	\$	16,363.17	\$	71,152.79
Molnar, Ellen L.	\$	49,126.19	\$	12,737.51	\$	61,863.70
Mondoux, Bari L.	\$	30,031.48	\$	10,713.10	\$	40,744.58
Monroe, Kelly S.	\$	2,807.83	\$	238.68	\$	3,046.51
Moore, Aaron	\$	48,319.30	\$	18,992.04	\$	67,311.34
Moore, Betty J.	\$	47,814.17	\$	13,724.99	\$	61,539.16
Moore, Joyce	\$	19,329.39	\$	4,050.46	\$	23,379.85
Moore, Kate H.	\$	2,567.00	\$	218.20	\$	2,785.20
Moore, Kevin M.	\$	83,780.00	\$	27,937.19	\$	111,717.19
Moore, Olivia	\$	32,009.63	\$	8,678.94	\$	40,688.57
Moore, Debbie K.	\$	48,431.70	\$	23,342.79	\$	71,774.49
Morin, Nan M.	\$	55,665.26	\$	11,468.81	\$	67,134.07
Morneault, Stephanie	\$	67,117.85	\$	18,370.13	\$	85,487.98
Morrison, Emily J.	\$	18,601.27	\$	1,166.29	\$	19,767.56
Morrow, Aaron	\$	51,361.60	\$	12,468.03	\$	63,829.63

Moynihan, Michelle L.	\$	52,748.10	\$	9,071.89	\$	61,819.99
Mullins, Joseph P.	\$	2,790.00	\$	174.95	\$	2,964.95
Mumme, Mark W.	\$	71,260.30	\$	12,373.10	\$	83,633.40
Murphy, Barbara J.	\$	50,624.28	\$	5,118.33	\$	55,742.61
Myers, Diane M.	\$	64,373.85	\$	19,824.21	\$	84,198.06
Nadeau, Kari L.	\$	88.96	\$	10.44	\$	99.40
Nason, Nancy A.	\$	63,823.90	\$	11,946.41	\$	75,770.31
Nelson, Terri	\$	45,144.38	\$	2,685.97	\$	47,830.35
Nichols, Ryan M.	\$	27,680.62	\$	8,512.82	\$	36,193.44
Nickerson, Kathleen J.	\$	475.00	\$	40.38	\$	515.38
Novack, Julie A.	\$	350.00	\$	29.76	\$	379.76
Noyes, Tanya K.	\$	12,180.00	\$	763.77	\$	12,943.77
Nutter, Jaclyn S.	\$	3,950.00	\$	247.70	\$	4,197.70
Nye, Adam	\$	7,594.42	\$	425.95	\$	8,020.37
Nye, Samuel	\$	5,120.44	\$	435.23	\$	5,555.67
O'Brien, Alexandra J.	\$	1,220.00	\$	76.50	\$	1,296.50
O'Brien, Peter T.	\$	19,149.93	\$	1,175.33	\$	20,325.26
Ohrnberger, Nanda Devi	\$	44,471.60	\$	10,702.01	\$	55,173.61
Olean, Beverly W.	\$	400.00	\$	9.20	\$	409.20
O'Leary, Megan	\$	17,345.28	\$	1,053.55	\$	18,398.83
Ortiz, Melissa A.	\$	65,942.20	\$	21,241.39	\$	87,183.59
Osborne, Jennica M.	\$	58,417.55	\$	22,432.00	\$	80,849.55
Otash, Alexander W.	\$	7,165.00	\$	609.04	\$	7,774.04
Otash, Lydia E.	\$	28,488.25	\$	1,720.33	\$	30,208.58
Ott, Jeanine	\$	34,932.40	\$	13,289.20	\$	48,221.60
Ouellette, Tanya F.	\$	16,078.23	\$	1,352.44	\$	17,430.67
Pabis, Brian J.	\$	25,085.37	\$	11,816.67	\$	36,902.04
Pagliuca, Beth U.	\$	12,795.00	\$	792.52	\$	13,587.52
Palmer, Joanne	\$	25,853.91	\$	13,459.69	\$	39,313.60
Pannier, Samantha J.	\$	4,440.00	\$	377.40	\$	4,817.40
Paradis, Erin P.	\$	13,796.79	\$	1,608.24	\$	15,405.03
Paradis, James L.	\$	18,264.42	\$	9,644.53	\$	27,908.95
Paradis, Kylie E.	\$	2,230.00	\$	189.56	\$	2,419.56
Parent, Pamela J.	\$	42,781.08	\$	12,925.47	\$	55,706.55
Parent, Philip J.	\$	61,937.19	\$	15,026.27	\$	76,963.46
Parker, Sarah A.	\$	14,252.00	\$	1,671.71	\$	15,923.71
Parks, James M.	\$	7,070.43	\$	1,011.78	\$	8,082.21

Parmenter, Kelly L.	\$	31,110.44	\$	4,375.46	\$	35,485.90
Parr, David A.	\$	55,187.76	\$	11,534.61	\$	66,722.37
Pass, Rossana T.	\$	67,691.80	\$	24,421.63	\$	92,113.43
Patten, Jeffrey S.	\$	64,973.85	\$	17,263.86	\$	82,237.71
Pawling, Rebecca K.	\$	45,512.20	\$	16,091.82	\$	61,604.02
Pedrick, Jade G.	\$	53,864.80	\$	11,363.44	\$	65,228.24
Peet, Donald N.	\$	22,279.50	\$	1,882.81	\$	24,162.31
Pelletier, Karen A.	\$	61,340.82	\$	12,421.01	\$	73,761.83
Pelletier, Pascal J.	\$	33,976.71	\$	4,607.83	\$	38,584.54
Pelletier, Rachael M.	\$	22,987.91	\$	3,269.61	\$	26,257.52
Pennell, Susan E.	\$	52,873.04	\$	18,792.03	\$	71,665.07
Pennington, Jennifer L.	\$	25,044.50	\$	9,774.91	\$	34,819.41
Periale, Andrew C.	\$	2,250.00	\$	141.14	\$	2,391.14
Perkins, David G.	\$	45,382.62	\$	21,118.32	\$	66,500.94
Perkins, Jayne M.	\$	68,961.85	\$	19,751.27	\$	88,713.12
Perron, Meagan R.	\$	22,429.73	\$	9,641.45	\$	32,071.18
Perry, Nancy J.	\$	20,199.81	\$	9,746.15	\$	29,945.96
Petrillo, Christine M.	\$	53,963.01	\$	17,118.26	\$	71,081.27
Phaneuf, Ashley	\$	7,094.42	\$	1,773.49	\$	8,867.91
Phillips, Emily M.F.	\$	36,486.32	\$	10,353.06	\$	46,839.38
Phillips, Robert E.	\$	33,643.95	\$	4,727.87	\$	38,371.82
Pierpont, Traci C.	\$	39,526.96	\$	28,948.96	\$	68,475.92
Pietruch, Justin	\$	39,858.00	\$	17,958.82	\$	57,816.82
Pinkelman, Jennifer L.	\$	29,242.50	\$	8,286.40	\$	37,528.90
Place, John F.	\$	43,249.80	\$	12,872.18	\$	56,121.98
Plaisted, Cyndle R.	\$	3,280.00	\$	205.65	\$	3,485.65
Plaisted, Cynthia C.	\$	23,575.00	\$	1,431.88	\$	25,006.88
Plante, Joshua R.	\$	3,280.00	\$	278.80	\$	3,558.80
Plante, Kaela E.	\$	7,654.62	\$	1,798.24	\$	9,452.86
Plante, Tracy G.	\$	3,743.00	\$	318.16	\$	4,061.16
Pollock, Cynthia L.	\$	8,680.00	\$	737.80	\$	9,417.80
Pomeroy, Catherine F.	\$	60,395.55	\$	11,786.97	\$	72,182.52
Pomroy, Elaine J.	\$	41,466.02	\$	15,998.03	\$	57,464.05
Poore, Alan C.	\$	13,947.24	\$	848.39	\$	14,795.63
Porter, Ingrid A.	\$	41,996.11	\$	13,388.62	\$	55,384.73
Potvin, Marilyn G.	\$	27,716.48	\$	9,924.87	\$	37,641.35
Prince, Mallory V.	\$	47,879.66	\$	21,712.08	\$	69,591.74

Pritchett, Lisa M.	\$	32,694.07	\$	10,212.55	\$	42,906.62
Puffer, William L.	\$	26,685.43	\$	11,720.82	\$	38,406.25
Quattrocchi, Lisa O.	\$	26,869.76	\$	9,650.26	\$	36,520.02
Radke, Claire M.	\$	21,841.02	\$	10,552.92	\$	32,393.94
Raleigh, Rose M.	\$	37.56	\$	4.40	\$	41.96
Rand, Thomas	\$	36,841.89	\$	14,635.38	\$	51,477.27
Raymond, Michelle K.	\$	41,037.99	\$	10,510.59	\$	51,548.58
Reid, Adam M.	\$	48,990.07	\$	3,392.83	\$	52,382.90
Reid, Brigitte	\$	55,192.00	\$	26,854.07	\$	82,046.07
Reid, Matthew	\$	46,049.45	\$	10,811.27	\$	56,860.72
Reil, Michael A.	\$	4,812.00	\$	409.02	\$	5,221.02
Reilly, Betsy-Jane	\$	15,071.08	\$	1,759.60	\$	16,830.68
Reilly, Katelyn M.	\$	53,822.06	\$	11,530.97	\$	65,353.03
Reis, Bretton J.	\$	250.00	\$	21.26	\$	271.26
Reuter, Wendy L.	\$	6,480.00	\$	550.84	\$	7,030.84
Rhuland, Courtney A.	\$	35,977.36	\$	17,576.60	\$	53,553.96
Rice, Patricia A.	\$	17,232.37	\$	2,005.38	\$	19,237.75
Richard, Jason L.	\$	57,001.60	\$	11,546.09	\$	68,547.69
Richards, Margaret	\$	1,387.50	\$	86.99	\$	1,474.49
Richer, Amanda L.	\$	23,910.70	\$	7,354.90	\$	31,265.60
Rickard, Kristine E.	\$	39,688.34	\$	7,324.01	\$	47,012.35
Rickard, Robert L.	\$	400.00	\$	34.00	\$	434.00
Ridlon, Ashlee J.	\$	12,139.35	\$	1,031.86	\$	13,171.21
Rioux, Samantha R.	\$	15,689.50	\$	1,180.36	\$	16,869.86
Rivet, Marissa R.	\$	1,760.00	\$	110.34	\$	1,870.34
Roaf, Mark W.	\$	33,758.18	\$	11,406.44	\$	45,164.62
Roberge, Janet	\$	66,667.79	\$	19,714.46	\$	86,382.25
Robert, Roger P.	\$	19,700.00	\$	417.29	\$	20,117.29
Roberts, Martha A.	\$	32,577.92	\$	10,186.85	\$	42,764.77
Roberts, Michael F.	\$	104,261.60	\$	29,526.15	\$	133,787.75
Roberts, Tracy L.	\$	54,364.80	\$	22,166.63	\$	76,531.43
Rogers, Justin R.	\$	42,068.26	\$	15,864.72	\$	57,932.98
Rogers, Shannon L.	\$	37,417.03	\$	12,955.55	\$	50,372.58
Rosa, Suzette M.	\$	30,852.42	\$	10,148.37	\$	41,000.79
Rose, James A.	\$	44,113.33	\$	18,452.98	\$	62,566.31
Rose, Lisa G.	\$	42,545.64	\$	15,916.98	\$	58,462.62
Ross, Jessica K.	\$	3,130.00	\$	196.27	\$	3,326.27

Row, Elise D.	\$ 43,301.99	\$ 10,743.03	\$ 54,045.02
Roy, Ann Marie	\$ 26,334.19	\$ 9,832.74	\$ 36,166.93
Roy, Holly J.	\$ 252.98	\$ 29.69	\$ 282.67
Roy, Patina A.	\$ 30,949.24	\$ 16,757.10	\$ 47,706.34
Royce, Melissa S.	\$ 47,345.07	\$ 11,630.18	\$ 58,975.25
Russo, Chris L.	\$ 111,091.00	\$ 40,566.28	\$ 151,657.28
Ryan, Candice	\$ 29,854.51	\$ 10,060.00	\$ 39,914.51
Ryan, Cindy K.	\$ 17,785.92	\$ 2,060.69	\$ 19,846.61
Ryan, Lawrence J.	\$ 1,120.00	\$ 25.76	\$ 1,145.76
Ryan, Wendy R.	\$ 29,088.79	\$ 1,674.19	\$ 30,762.98
Safford, Liza J.	\$ 34,044.40	\$ 15,299.37	\$ 49,343.77
Safford, Randy A.	\$ 36,715.39	\$ 16,185.40	\$ 52,900.79
Sahagian, Eileen T.	\$ 31,296.68	\$ 1,869.08	\$ 33,165.76
Sampson, Marina C. R.	\$ 49,994.80	\$ 11,755.01	\$ 61,749.81
Sanborn, Rebecca L.	\$ 60,181.50	\$ 3,560.73	\$ 63,742.23
Sanborn, Roberta E.	\$ 31,768.21	\$ 12,497.32	\$ 44,265.53
Sanfacon, Heather Q.	\$ 48,103.60	\$ 4,230.87	\$ 52,334.47
Sardinha, Virginia V.	\$ 31,204.62	\$ 1,862.32	\$ 33,066.94
Saucier, Brett W.	\$ 59,095.00	\$ 27,648.60	\$ 86,743.60
Savage, Alane P.	\$ 1,550.00	\$ 97.22	\$ 1,647.22
Saverese, Colleen E.	\$ 21,528.13	\$ 11,371.60	\$ 32,899.73
Schaubhut, Michelle R.	\$ 62,704.05	\$ 23,843.41	\$ 86,547.46
Schindler, Katherine	\$ 7,865.13	\$ 461.69	\$ 8,326.82
Schwab, Caroline S.	\$ 49,651.55	\$ 21,664.91	\$ 71,316.46
Schwartz, Barbara A.	\$ 22,149.73	\$ 9,604.74	\$ 31,754.47
Scribner, Shannon L.	\$ 2,060.00	\$ 129.19	\$ 2,189.19
Seibert, Jamie L.	\$ 13,924.74	\$ 1,632.04	\$ 15,556.78
Serra, Daniel J.	\$ 28,106.73	\$ 11,630.34	\$ 39,737.07
Shannon, Molly K.	\$ 5,774.00	\$ 362.04	\$ 6,136.04
Sharkey, Christina P.	\$ 5,100.00	\$ 117.34	\$ 5,217.34
Shaw Jr., Robert A.	\$ 61,524.78	\$ 19,521.98	\$ 81,046.76
Shea, Sharleen M.	\$ 17,056.97	\$ 1,582.57	\$ 18,639.54
Shepherd, Elizabeth	\$ 62,035.80	\$ 17,054.50	\$ 79,090.30
Shibles, Patricia M.	\$ 28,429.31	\$ 9,970.02	\$ 38,399.33
Sholds, Lyndsay A.	\$ 7,243.25	\$ 849.65	\$ 8,092.90
Shorey, Brian J.	\$ 63,233.33	\$ 17,850.47	\$ 81,083.80
Shutt, Kelli J.	\$ 20,447.75	\$ 2,757.64	\$ 23,205.39

Sigouin, Carolyne L.	\$	12,033.26	\$	7,904.88	\$	19,938.14
Sigouin, Nicole	\$	58.38	\$	6.85	\$	65.23
Silberman, Jessica K.	\$	42,891.54	\$	19,606.83	\$	62,498.37
Silver, Emily R.	\$	760.00	\$	64.60	\$	824.60
Silver, Erin E.	\$	29,380.59	\$	1,834.70	\$	31,215.29
Silver, Michelle L.	\$	26,394.58	\$	2,854.96	\$	29,249.54
Simard, Nancy A.	\$	87,577.24	\$	13,340.86	\$	100,918.10
Sirois, Erica L.	\$	22,979.78	\$	9,609.65	\$	32,589.43
Skelton, Lindsay M.	\$	23,245.91	\$	12,459.97	\$	35,705.88
Sloat, Kathy	\$	26,980.80	\$	2,233.42	\$	29,214.22
Slovenski, Paul	\$	59,631.76	\$	26,504.03	\$	86,135.79
Smith, Carol M.	\$	6,880.70	\$	385.10	\$	7,265.80
Smith, Denise	\$	240.00	\$	19.44	\$	259.44
Smith, Fred	\$	12,616.46	\$	4,681.80	\$	17,298.26
Smith, Geri Lynn	\$	550.00	\$	46.78	\$	596.78
Smith, Jason M.	\$	27,682.20	\$	1,953.84	\$	29,636.04
Smith, Jill G.	\$	5,750.00	\$	132.29	\$	5,882.29
Smith, Julianne L.	\$	44,721.60	\$	10,815.52	\$	55,537.12
Smith, Kimberly A.	\$	33,429.92	\$	12,106.02	\$	45,535.94
Smith, Lisa D.	\$	19,470.57	\$	3,048.33	\$	22,518.90
Smith, Lynda M.	\$	40,186.70	\$	15,783.08	\$	55,969.78
Smith, Marjory K.	\$	66,767.80	\$	19,521.29	\$	86,289.09
Smith, Nicole M.	\$	58,971.40	\$	3,960.18	\$	62,931.58
Smith, Sandra Mae	\$	30,825.84	\$	7,390.27	\$	38,216.11
Sorrell, Sloane	\$	34,777.82	\$	10,341.47	\$	45,119.29
Spinney, Tiffany A.	\$	240.00	\$	20.40	\$	260.40
Sprague, David W.	\$	63,823.85	\$	18,215.56	\$	82,039.41
Sprague, Jennifer L.	\$	67,017.80	\$	13,495.22	\$	80,513.02
Springer, Brianne W.	\$	43,288.25	\$	21,431.31	\$	64,719.56
St Germain, Jana	\$	63,823.85	\$	24,215.86	\$	88,039.71
St Hilaire, Colleen H.	\$	1,440.00	\$	90.29	\$	1,530.29
St Pierre, Sharon M.	\$	3,855.51	\$	452.20	\$	4,307.71
Stevens, Donna L.	\$	58.38	\$	6.85	\$	65.23
Stevens, Kora	\$	16,352.36	\$	1,906.20	\$	18,258.56
Stevens, Melanie L.	\$	59,551.95	\$	17,980.00	\$	77,531.95
Stevens, Shelly L.	\$	31,265.92	\$	12,357.92	\$	43,623.84
Stokes, Rita A.	\$	26,931.60	\$	9,823.95	\$	36,755.55

Storer, Karen A.	\$	57,532.45	\$	22,293.63	\$	79,826.08
Stowell, Sarah	\$	55,211.45	\$	3,997.19	\$	59,208.64
Strange, Ingrid K.	\$	49,081.20	\$	2,993.17	\$	52,074.37
Street, Shawna R.	\$	41,211.45	\$	11,753.51	\$	52,964.96
Strehle, Gail F.	\$	10,770.00	\$	915.50	\$	11,685.50
Sueltenfuss, JoAnn	\$	4,500.00	\$	382.54	\$	4,882.54
Sullivan, John W.	\$	26,141.90	\$	544.77	\$	26,686.67
Sun, Yuhong	\$	72,787.14	\$	12,274.28	\$	85,061.42
Sutherland, Laura D.	\$	26,740.57	\$	9,647.97	\$	36,388.54
Swiger, Shannon B.	\$	86,877.00	\$	28,510.63	\$	115,387.63
Szwed, Alexander T.	\$	33,286.93	\$	9,359.03	\$	42,645.96
Tache, Michelle L.	\$	43,162.58	\$	5,113.17	\$	48,275.75
Talbot, Megan	\$	15,532.50	\$	1,320.31	\$	16,852.81
Talon, Kimberly A.	\$	21,902.26	\$	9,852.40	\$	31,754.66
Tarr, Hailey J.	\$	2,680.00	\$	168.03	\$	2,848.03
Tarr, Stephanie J.	\$	62,311.85	\$	4,155.02	\$	66,466.87
Taylor, Sharon L.	\$	64,854.76	\$	12,627.40	\$	77,482.16
Temm, Donna J.	\$	37,889.70	\$	10,189.21	\$	48,078.91
Texeira, Pamela A.	\$	68,267.80	\$	12,829.84	\$	81,097.64
Thompson, Cassandra M.	\$	54,789.62	\$	3,734.53	\$	58,524.15
Thompson, Elizabeth A.	\$	28,791.83	\$	1,780.74	\$	30,572.57
Thompson, Sharon A.	\$	52,556.10	\$	14,873.10	\$	67,429.20
Thyng, Christine P.	\$	60,066.90	\$	12,346.26	\$	72,413.16
Tibbetts, Nicole A.	\$	38,143.17	\$	18,064.47	\$	56,207.64
Titus, John H.	\$	38,143.17	\$	13,384.06	\$	51,527.23
Torno, June A.	\$	28,056.33	\$	9,932.33	\$	37,988.66
Towne, Merideth J.	\$	26,529.51	\$	9,832.91	\$	36,362.42
Trafton, Susan	\$	66,767.80	\$	22,246.40	\$	89,014.20
Tufts, Karen L.	\$	12,566.81	\$	717.80	\$	13,284.61
Turnbull, Tamey L.	\$	22,117.83	\$	10,824.18	\$	32,942.01
Tweed, Rhonda A.	\$	28,379.15	\$	1,704.11	\$	30,083.26
Tyler, Heather	\$	54,412.18	\$	21,908.69	\$	76,320.87
Upton, Jennifer	\$	20,542.47	\$	1,270.69	\$	21,813.16
Vachon, Paul L.	\$	40,876.02	\$	15,624.19	\$	56,500.21
Vakalis, Ginny L.	\$	64,726.03	\$	19,559.16	\$	84,285.19
Valhos, Lisa R.	\$	53,918.70	\$	3,579.74	\$	57,498.44
Van Campen, Denise	\$	97,109.82	\$	31,070.11	\$	128,179.93

van Dissell, Kristen N.	\$	1,066.53	\$	66.88	\$	1,133.41
Vancour, Kathy L.	\$	53,130.01	\$	13,046.37	\$	66,176.38
Vandenberg, Joela T.	\$	66,517.80	\$	22,797.20	\$	89,315.00
Varney, Jennifer R.	\$	2,400.00	\$	150.47	\$	2,550.47
Veit, Karen J.	\$	51,201.55	\$	16,645.66	\$	67,847.21
Veno, Katrina	\$	1,200.00	\$	75.36	\$	1,275.36
Verissimo, Emily L.	\$	5,542.63	\$	2,557.31	\$	8,099.94
Vermette, Patricia A.	\$	270.00	\$	22.96	\$	292.96
Vezina, Cassie C.	\$	29,805.55	\$	8,070.97	\$	37,876.52
Vigneault, Wendy R.	\$	28,541.83	\$	9,137.76	\$	37,679.59
Vine-Gochie, Susan J.	\$	38,106.60	\$	16,533.77	\$	54,640.37
Violette, Shelley J.	\$	57,356.55	\$	10,273.99	\$	67,630.54
Vitale, Jonathan D.	\$	264.00	\$	22.45	\$	286.45
Vitale, Stephen J.	\$	37,652.50	\$	28,697.99	\$	66,350.49
Voishnis, Mallory K.	\$	25,822.80	\$	1,548.31	\$	27,371.11
Vose, Ralph H.	\$	18,885.00	\$	395.21	\$	19,280.21
Voter, Kathleen L.	\$	12,387.57	\$	767.18	\$	13,154.75
Vulner, Angela E.	\$	45,392.20	\$	12,169.65	\$	57,561.85
Wakefield, Miranda M.	\$	56,501.75	\$	22,385.46	\$	78,887.21
Walker, Sarah J.	\$	19,793.47	\$	2,395.34	\$	22,188.81
Wall, Nancy J.	\$	64,073.85	\$	11,951.38	\$	76,025.23
Wallingford, Dominique M.	\$	27,017.25	\$	11,715.34	\$	38,732.59
Ward, Maghen	\$	51,077.55	\$	3,026.53	\$	54,104.08
Warner, Kelly A.	\$	59,745.55	\$	12,411.31	\$	72,156.86
Watson, Aaron	\$	89,384.24	\$	26,628.01	\$	116,012.25
Watson, Brandon J.	\$	1,750.00	\$	148.76	\$	1,898.76
Webber, Jamie R.	\$	53,266.10	\$	18,745.67	\$	72,011.77
Webber, Melissa M.	\$	31,139.93	\$	14,624.83	\$	45,764.76
Weeks, Patricia P.	\$	240.00	\$	20.44	\$	260.44
Wentworth, Marleah R.	\$	2,887.00	\$	245.40	\$	3,132.40
West, Sarah C.	\$	46,037.75	\$	3,117.13	\$	49,154.88
Wheeler, Denise R.	\$	21,473.30	\$	10,751.24	\$	32,224.54
White, Kirsten	\$	3,135.30	\$	664.99	\$	3,800.29
White, Marisa K.	\$	20,416.29	\$	3,201.96	\$	23,618.25
White, Tristan	\$	21,528.21	\$	1,309.68	\$	22,837.89
Whitehead, Rachel A.	\$	49,851.55	\$	17,447.82	\$	67,299.37
Whiting, John A.	\$	240.00	\$	15.04	\$	255.04

Whitley, Vickie H.	\$ 160.00	\$ 10.04	\$ 170.04
Whitney, Brenna J.	\$ 49,481.70	\$ 21,811.21	\$ 71,292.91
Whittaker, Ashley I.	\$ 31,987.50	\$ 3,604.66	\$ 35,592.16
Whitten, Carol A.	\$ 64,523.85	\$ 20,645.02	\$ 85,168.87
Whitten, Tracy F.	\$ 64,623.85	\$ 17,317.26	\$ 81,941.11
Wilbur, Jared S.	\$ 22,964.14	\$ 9,658.27	\$ 32,622.41
Williams, Amanda L.	\$ 29,677.90	\$ 9,369.64	\$ 39,047.54
Willis, Jane L.	\$ 1,810.50	\$ 113.52	\$ 1,924.02
Wilson, Carrie L.	\$ 60,868.50	\$ 4,053.53	\$ 64,922.03
Winkler, Renee' M.	\$ 33,525.45	\$ 8,536.49	\$ 42,061.94
Winship, Caitlin L.	\$ 80.00	\$ 6.80	\$ 86.80
Winship, Fannie-Lynn	\$ 34,770.48	\$ 15,453.17	\$ 50,223.65
Winship, Floyd W.	\$ 19,048.26	\$ 2,216.16	\$ 21,264.42
Winship, Nicole K.	\$ 48,531.69	\$ 16,267.84	\$ 64,799.53
Winslow, James M.	\$ 35,046.50	\$ 2,206.62	\$ 37,253.12
Winsor, Tyler	\$ 90,247.00	\$ 13,605.45	\$ 103,852.45
Winter, Laura K.	\$ 42,583.28	\$ 18,668.50	\$ 61,251.78
Woodhead, Barbara E.	\$ 3,120.00	\$ 265.20	\$ 3,385.20
Woodward, Tina C.	\$ 31,347.21	\$ 1,875.02	\$ 33,222.23
Wurtz, Leighanne M.	\$ 54,893.51	\$ 3,667.65	\$ 58,561.16
Zachko, Andrew L.	\$ 41,916.37	\$ 12,717.21	\$ 54,633.58
Zwirn, Sandra	\$ 27,217.74	\$ 5,183.75	\$ 32,401.49

Audited Financial Statements
and Other Financial Information

Berwick Sewer District

December 31, 2018



Proven Expertise and Integrity

BERWICK SEWER DISTRICT

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DECEMBER 31, 2018

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Directors
Berwick Sewer District
P.O. Box 15, 39 Powerhouse Road
Berwick, ME 03901

Report on the Financial Statements

We have audited the accompanying financial statements of the Berwick Sewer District, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Berwick Sewer District'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.

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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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 financial position of the Berwick Sewer District as of December 31, 2018, and the changes in its financial position and cash flows 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 and pension related information on pages 3 through 7 and pages 43 through 48 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 1, 2019 on our consideration of the Berwick Sewer District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Berwick Sewer District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
July 1, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

(UNAUDITED)

The following management's discussion and analysis of Berwick Sewer District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2018. Please read it in conjunction with the District's financial statements.

Financial Statement Overview

The Berwick Sewer District's basic financial statements include the following components: 1) proprietary funds financial statements and 2) notes to the financial statements.

Basic Financial Statements

The basic financial statements for the District include the statement of net position, statement of revenues, expenses and changes in fund net position and statement of cash flows. 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.

The District's financial statements provide a broad view of its operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the District's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid.

Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of Revenues, Expenses and Changes in Fund Net Position - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Statement of Cash Flows - this statement presents information on the effects changes in assets, deferred outflows of resources, liabilities, deferred inflows of resources and operations have on cash during the course of the fiscal year.

The District's financial statements can be found on pages 8 through 12 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the District's financial statements. The Notes to Financial Statements can be found following the Statement of Cash Flows.

Financial Analysis of the District

Our analysis below focuses on the net position and changes in net position of the District's business-type activities. The District's total net position increased by \$331,742 from \$2,338,171 to \$2,669,913.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a deficit balance of \$169,845 at the end of this year.

Table 1
Berwick Sewer District
Net Position
December 31,

	<u>2018</u>	<u>2017</u> <u>(Restated)</u>
Assets:		
Current Assets	\$ 382,930	\$ 306,525
Capital Assets	<u>3,956,735</u>	<u>3,718,036</u>
Total Assets	<u>4,339,665</u>	<u>4,024,561</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	40,349	114,177
Deferred Outflows Related to OPEB	<u>3,615</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>43,964</u>	<u>114,177</u>
Liabilities:		
Current Liabilities	382,966	343,007
Long-term Debt Outstanding	<u>1,269,558</u>	<u>1,356,534</u>
Total Liabilities	<u>1,652,524</u>	<u>1,699,541</u>
Deferred Inflows of Resources:		
Deferred Revenue	368	-
Deferred Inflows Related to Pensions	48,410	101,026
Deferred Inflows Related to OPEB	<u>12,414</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>61,192</u>	<u>101,026</u>
Net Position:		
Net Investment in Capital Assets	2,839,758	2,550,691
Unrestricted (deficit)	<u>(169,845)</u>	<u>(212,520)</u>
Total Net Position	<u>\$ 2,669,913</u>	<u>\$ 2,338,171</u>

Revenues and Expenses

Revenues for the District increased by 42.29%, while total expenses increased by 24.16%. The increase in revenues is due to increases in all categories except other services and charges. The increase in expenses is due to increases in all expense categories except for employee insurance, retirement plan, treatment plant operations, office expense and rent and automotive expenses.

Table 2
Berwick Sewer District
Change in Net Position
For the Years Ended December 31,

	<u>2018</u>	<u>2017</u>
Revenues		
Sewer service charges	\$ 1,091,829	\$ 935,869
Other services and charges	6,163	69,792
Interest/overdue accounts	10,648	-
Interest income	25	3
Grant proceeds	366,554	-
Total Revenues	<u>1,475,219</u>	<u>1,005,664</u>
Expenses		
Salaries and wages	334,841	309,899
Employee insurance	107,618	148,774
Payroll taxes	23,615	-
Retirement plan	(30,449)	(30,000)
Liability insurance	13,515	-
Workers comp insurance	8,133	-
Outside contract labor	4,787	-
Legal and accounting	14,907	-
NPDES/test and pretreatment	15,757	-
Treatment plant operations	97,073	142,395
Plant upgrade/repairs	94,955	89,129
License and training	1,005	-
Office expense and rent	116,824	137,233
Automotive expenses	2,291	2,303
Sewer lien expense	2,166	-
Miscellaneous	15,417	-
Capital improvements	102,902	-
Depreciation	186,650	180,764
Interest expense	30,421	29,638
Total Expenses	<u>1,143,477</u>	<u>1,010,135</u>
Change in Net Position	331,742	(4,471)
Net Position - January 1, Restated	<u>2,338,171</u>	<u>2,342,642</u>
Net Position - December 31	<u>\$ 2,669,913</u>	<u>\$ 2,338,171</u>

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2018, the net book value of capital assets recorded by the District increased by \$238,699 from the prior year. This decrease is the result of capital additions of \$425,349 less current year depreciation expense of \$186,650.

Budgetary Highlights

The District is not legally required to adopt budgetary accounting and reporting; however, an annual budget is prepared by management and reviewed by the Board of Directors. There were no significant variations between original and final budget amounts. The District operated within its overall approved budget in 2018.

Debt

As of December 31, 2018, the District had \$1,116,977 in bonds outstanding compared to \$1,159,520 in bonds outstanding in the prior year, a decrease of 3.67%. Other obligations include accrued compensated absences, net pension liability and net OPEB liability. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

The District is working to rebuild its unrestricted net position to a position adequate to sustain government operations for a period of approximately two months.

Contacting the District's Financial Management

This financial report is designed to provide our customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Administrator at 39 Powerhouse Road, Berwick, ME 03901.

BERWICK SEWER DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	<u>Business-type Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 243,070
Accounts receivable (net of allowance for uncollectibles)	135,694
Entrance fees receivable	3,000
Liens receivable	1,166
Total current assets	<u>382,930</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	332,517
Depreciable assets, net of accumulated depreciation	<u>3,624,218</u>
Total noncurrent assets	<u>3,956,735</u>
TOTAL ASSETS	<u><u>4,339,665</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	40,349
Deferred outflows related to OPEB	<u>3,615</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>43,964</u>
 TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	 <u><u>\$ 4,383,629</u></u>

STATEMENT A (CONTINUED)
BERWICK SEWER DISTRICT

STATEMENT OF NET POSITION
DECEMBER 31, 2018

LIABILITIES

Current liabilities:

Accounts payable	\$ 292,190
Payroll liability	25,288
Accrued interest	15,534
Accrued payroll	7,035
Current portion of long-term obligations	42,919
Total current liabilities	382,966

Noncurrent liabilities:

Noncurrent portion of long-term obligations:

Bonds payable	1,074,058
Net pension liability	130,079
Net OPEB liability	23,567
Accrued compensated absences	41,854
Total noncurrent liabilities	1,269,558

TOTAL LIABILITIES	1,652,524
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DEFERRED INFLOWS OF RESOURCES

Deferred revenue	368
Deferred inflows related to pensions	48,410
Deferred inflows related to OPEB	12,414
TOTAL DEFERRED INFLOWS OF RESOURCES	61,192

NET POSITION

Net investment in capital assets	2,839,758
Unrestricted	(169,845)
TOTAL NET POSITION	2,669,913

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 4,383,629
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See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities
OPERATING REVENUES	
User charges	\$ 1,055,443
Interest/overdue accounts	36,386
Interest/overdue liens	10,648
Miscellaneous	6,163
TOTAL OPERATING REVENUES	<u>1,108,640</u>
OPERATING EXPENSES	
Salaries and wages	334,841
Employee insurance	107,618
Payroll taxes	23,615
Retirement plan	(30,449)
OPEB expense	1,049
Liability insurance	13,515
Workers comp insurance	8,133
Outside contract labor	4,787
Legal and accounting	14,907
NPDES/test and pretreatment	15,757
Treatment plant operations	97,073
Plant upgrade/repairs	94,955
License and training	1,005
Office expense and rent	116,824
Automotive expenses	2,291
Sewer lien expense	2,166
Miscellaneous	15,417
Capital improvements	102,902
Depreciation	186,650
TOTAL OPERATING EXPENSES	<u>1,113,056</u>
OPERATING INCOME (LOSS)	<u>(4,416)</u>
NONOPERATING REVENUES (EXPENSES)	
Grant proceeds	366,554
Interest income	25
Interest expenses	(28,729)
MMBB interest expense	(1,692)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>336,158</u>
CHANGE IN NET POSITION	331,742
NET POSITION - JANUARY 1, RESTATED	<u>2,338,171</u>
NET POSITION - DECEMBER 31	<u><u>\$ 2,669,913</u></u>

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 1,129,138
Other receipts	6,163
Payments to employees	(358,418)
Payments to suppliers	(538,778)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>238,105</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	<u>25</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>25</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	(425,349)
Disposal of capital assets	-
Principal paid on capital debt	(50,368)
Interest paid on capital debt	(30,421)
Grant proceeds	366,554
Accrued compensated absences	4,520
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(135,064)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	103,066
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>140,004</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$ 243,070</u>

STATEMENT C (CONTINUED)
BERWICK SEWER DISTRICT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (4,416)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	186,650
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
(Increase) decrease in accounts receivable	26,661
(Increase) decrease in deferred outflows related to pensions	73,828
(Increase) decrease in deferred outflows related to OPEB	(3,615)
Increase (decrease) in accounts payable	63,443
Increase (decrease) in accrued expenses	(10,656)
Increase (decrease) in payroll liability	32,323
Increase (decrease) in net pension liability	(78,161)
Increase (decrease) in net OPEB liability	(7,750)
Increase (decrease) in deferred inflows related to pensions	(52,616)
Increase (decrease) in deferred inflows related to OPEB	12,414
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 238,105

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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 serve for staggered three-year terms. The District a propriety fund with four-board designated funds. The District's fund is financed and operated in a manner similar to a private business. The four board designated funds are the sewer entrance fees, the facility and equipment replacement fund, the capital improvement fund, 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 analysis by the District's management of its financial condition and performance is presented to give the reader more insight on the District's finances.

The District'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).

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

Implementation of New Accounting Standards

During the year ended December 31, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.*" The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Management has determined the impact of this Statement is not material to the financial statements.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 85, “*Omnibus 2017.*” The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions). Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 86, “*Certain Debt Extinguishment Issues.*” The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. Management has determined the impact of this Statement is not material to the financial statements.

Measurement Focus - Basic Financial Statements

1. 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. Nonoperating 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 used by the District:

- 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.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Proprietary funds are reported using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Deposits and Investments

The District'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 District's policy to value investments at fair value. None of the District'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.

Receivables

Receivables include amounts due from governmental agencies and local businesses. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$139,860 for the year ended December 31, 2018. The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2018.

Inventory

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. Inventory consists of miscellaneous supplies for repairs and installation. The cost value is determined using the first-in, first-out (FIFO) method.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Property, plant and equipment are reported at cost. Assets are valued at historical cost when available and estimated historical cost where actual invoices were unavailable. Donated fixed assets are valued at their estimated fair market value on the date received.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives at rates from 1% to 20%. The following annual rates are in use:

Structures and improvements	2.00% - 10.0%
Sewers/interceptors	1.00% - 2.00%
Other plant equipment	2.00% - 10.0%
General plant	2.00% - 10.0%
Transportation equipment	6.70% - 20.0%
General equipment	10.0% - 20.0%

Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. All retirements have been recorded by eliminating the net carrying values.

Long-term Obligations

All long-term debt to be repaid from business-type resources is reported as liabilities in the financial statements. The long-term debt consists of bonds payable, a capital lease payable, accrued compensated absences, net OPEB liability and net pension liability.

Compensated Absences

The District'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 debt in the financial statements. As of December 31, 2018, the District's liability for compensated absences is \$41,854.

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)

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied. 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.

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 District has three items reported in this category: deferred outflows related to OPEB, deferred outflows related to pensions and deferred debits.

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. The District currently has three items reported in this category: deferred revenue, deferred inflows of resources related to OPEB and deferred inflows of resources related to pensions. Items in this category are deferred and recognized as an inflow of resources in the period that the amount becomes available.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to the District's ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. The District does not utilize encumbrance accounting for its operations.

Use of Estimates

During the preparation of the District'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

The Berwick Sewer District has no formal investment policy but instead follows the State of Maine Statutes. Maine state statutes authorize the District 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. These investment procedures apply to all District funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the District will not be able to recover its deposits. The

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

District does not have a policy covering custodial credit risk for deposits. However, the District maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At December 31, 2018, the District's cash and cash equivalents balances amounting to \$243,070 were comprised of bank deposits of \$262,867, which were all insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	<u>\$ 262,867</u>

Investments:

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

At December 31, 2018, the District had no investments.

Credit risk - Statutes for the State of Maine authorize the District 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 District does not have an investment policy on credit risk. Generally, the District invests excess funds in sweep accounts.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The District 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.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2018:

	Balance, 1/1/18	Additions	Disposals	Balance, 12/31/18
Non-depreciable assets:				
Land	\$ 43,744	\$ 18,373	\$ -	\$ 62,117
Work in progress	240,705	29,695	-	270,400
	<u>284,449</u>	<u>48,068</u>	<u>-</u>	<u>332,517</u>
Depreciated assets:				
Buildings and building improvements	8,099,803	353,052	-	8,452,855
Sanitary sewers	3,392,068	-	-	3,392,068
Machinery and equipment	2,465,583	24,229	-	2,489,812
Infrastructure	1,966,925	-	-	1,966,925
	<u>15,924,379</u>	<u>377,281</u>	<u>-</u>	<u>16,301,660</u>
Accumulated Depreciation				
Buildings and building improvements	(6,101,686)	(81,633)	-	(6,183,319)
Sanitary sewers	(2,318,285)	(64,603)	-	(2,382,888)
Machinery and equipment	(2,103,896)	(40,414)	-	(2,144,310)
Infrastructure	(1,966,925)	-	-	(1,966,925)
Net depreciated assets	<u>\$ 3,718,036</u>	<u>\$ 238,699</u>	<u>\$ -</u>	<u>\$ 3,956,735</u>

NOTE 4 - LONG-TERM DEBT

The summary of general long-term debt for the year ended December 31, 2018 is as follows:

	Balance, 1/1/18	Additions	Deletions	Balance, 12/31/18	Current Portion
Bonds payable	\$ 1,159,520	\$ -	\$ (42,543)	\$ 1,116,977	\$ 42,919
Note payable	7,825	-	(7,825)	-	-
Net pension liability	208,240	-	(78,161)	130,079	-
Net OPEB liability	31,317	6,787	(14,537)	23,567	-
Accrued compensated absences	37,334	4,520	-	41,854	-
	<u>\$ 1,444,236</u>	<u>\$ 11,307</u>	<u>\$ (143,066)</u>	<u>\$ 1,312,477</u>	<u>\$ 42,919</u>

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 4 - LONG-TERM DEBT

The following is a summary of the outstanding bonds payable:

\$600,000, 2008 Bond payable to Maine Municipal Bond Bank. Annual principal payments are \$30,000. Interest is charged at a rate of 1.22% per annum. The final payment is due April 1, 2028.	\$ 300,000
\$865,000, 2014 Revenue Bond payable to Rural Utility Service. Annual principal and interest payments are \$37,429. Interest is charged at a rate of 3.00% per annum. The final payment is due June 5, 2054.	816,977
	<u>\$ 1,116,977</u>

The following is a summary of bond principal and interest payments as of December 31, for the following fiscal years:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2019	\$ 42,919	\$ 27,986	\$ 70,905
2020	43,406	27,233	70,639
2021	43,706	26,468	70,174
2022	44,117	25,690	69,807
2023	44,540	24,901	69,441
2024-2028	200,018	112,204	312,222
2029-2033	94,942	94,965	189,907
2034-2038	110,064	80,253	190,317
2039-2043	127,594	63,263	190,857
2044-2048	147,917	43,533	191,450
2049-2053	217,754	21,797	239,551
	<u>\$ 1,116,977</u>	<u>\$ 548,293</u>	<u>\$ 1,665,270</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ended December 31, 2018 was \$30,421.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 5 - OPERATING LEASE

The following is a summary of the outstanding operating lease payable for the year ended December 31, 2018:

On May 21, 2018 the Sewer District entered into a lease agreement with Pitney Bowes, Inc. for a postage machine. The total amount due is \$3,260, to be paid in monthly installments of \$54 over 60 months. Lease ends on May 30, 2023, with and end of lease purchase option at fair market value.	<u>\$ 2,880</u>
Total Operating Lease Payable	<u><u>\$ 2,880</u></u>

The following is a summary of outstanding operating lease requirements for the fiscal year ending June 30:

Year Ending June 30:	
2019	\$ 652
2020	652
2021	652
2022	652
2023	<u>272</u>
Total minimum lease payments:	<u><u>\$ 2,880</u></u>

NOTE 6 - DEFINED PENSION BENEFIT PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

District 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. That report may be obtained online at www.maineopers.org or by contacting the System at (800) 451-9800.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

The Maine Public Employees Retirement System 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 her/his 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.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Directors and is currently 2.40%. As of June 30, 2018, there were 304 employers in the plan.

Contributions

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. The District's plan members are part of the PLD's plan "AC" and are required to contribute 8.0% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 10.0% of covered payroll. The contribution rates of plan members and the District are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The District's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2018 was \$26,499.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the District reported a liability of \$130,079, for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2018, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities were based on a projection of the District's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2018, the District's proportion was 0.04753%, which was a decrease of 0.00333% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the District recognized net pension revenue of \$30,750. At December 31, 2018, the District 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
Differences between expected and actual experience	\$ 407	\$ 1,428
Changes of assumptions	20,762	-
Net difference between projected and actual earnings on pension plan investments	-	31,409
Changes in proportion and differences between contributions and proportionate share of contributions	5,625	15,573
Contributions subsequent to the measurement date	13,555	-
Total	<u>\$ 40,349</u>	<u>\$ 48,410</u>

\$13,555 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Plan year ended June 30:	
2018	\$ 11,731
2019	(3,863)
2020	(21,367)
2021	(8,118)
2022	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2018, 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.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Investment Rate of Return - For the PLD Plan, 6.75% per annum, compounded annually.

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 2.75% to 9.00% per year.

Mortality Rates - For participating local districts, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases - 1.91% for participating local districts.

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 June 30, 2018 are summarized in the following table:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2018. 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.

The following table shows how the collective net pension liability(asset) as of June 30, 2018 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 6.75% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	\$ 306,579	\$ 130,079	\$ (34,900)

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2018 with the following exceptions.

Differences 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 2018, this was three years for the PLD Consolidated Plan; prior to 2018, this was four years for the PLD Consolidated Plan.

Changes in Net Pension Liability

Differences 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 in each plan. The actuarial assumptions used for the year ended June 30, 2018 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015.

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.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2018 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The District and District retirees contribute to the District's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the District and/or the District retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the District concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Employees Covered by Benefit Terms

At January 1, 2018, the following employees were covered by the benefit terms:

Active members	5
Retirees and spouses	<u>0</u>
Total	<u><u>5</u></u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS C	\$1,044.20	\$2,342.30
<u>Medicare</u>		
Medicare-Eligible Retirees	\$527.65	\$1,055.29

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the District reported a liability of \$23,567 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2018 and was determined by an actuarial valuation as of that date. The District's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For the year ended June 30, 2018, the District recognized OPEB expense of \$1,620. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 12,414
Changes of assumptions	3,615	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
Total	\$ 3,615	\$ 12,414

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2019	\$ (1,100)
2020	(1,100)
2021	(1,100)
2022	(1,100)
2023	(1,100)
Thereafter	-
Discount Rate	

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of January 1, 2018. The discount rate determination is based on the high quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.44% per annum for December 31, 2018 was based upon a measurement date of December 31, 2017. The sensitivity of net OPEB liability to changes in discount rate are as follows:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	0.00%	0.00%	0.00%
Total OPEB liability	\$ 28,680	\$ 23,567	\$ 19,562
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 28,680</u>	<u>\$ 23,567</u>	<u>\$ 19,562</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 19,266	\$ 23,567	\$ 29,249
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 19,266</u>	<u>\$ 23,567</u>	<u>\$ 29,249</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2017, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2017. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

Assumptions

The actuarial assumptions used in the January 1, 2018 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Discount Rate - 3.44% per annum.

Trend Assumptions:

Pre-Medicare Medical - Initial trend of 8.20% applied in 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug - Initial trend of 9.60% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Medical - Initial trend of 4.93% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Drug - Initial trend of 9.60% applied in 2017 grading over 14 years to 4.00% per annum.

Administrative and claims expense - 3% per annum.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Medical and drug trends were blended to develop non-Medicare and Medicare trends based on experience weight as listed below.

FYE	Non-Medicare		Medicare		Non-Medicare	Medicare
	Medical	Drug	Medical	Drug	Blended	Blended
2018	8.20%	9.60%	4.93%	9.60%	8.46%	8.27%
2019	7.90%	9.20%	4.87%	9.20%	8.15%	8.00%
2020	7.60%	8.80%	4.80%	8.80%	7.83%	7.72%
2021	7.30%	8.40%	4.73%	8.40%	7.51%	7.44%
2022	7.00%	8.00%	4.67%	8.00%	7.20%	7.15%
2023	6.70%	7.60%	4.60%	7.60%	6.88%	6.85%
2024	6.40%	7.20%	4.53%	7.20%	6.56%	6.55%
2025	6.10%	6.80%	4.47%	6.80%	6.24%	6.24%
2026	5.80%	6.40%	4.40%	6.40%	5.92%	5.93%
2027	5.50%	6.00%	4.33%	6.00%	5.60%	5.61%
2028	5.20%	5.60%	4.27%	5.60%	5.28%	5.29%
2029	4.90%	5.20%	4.20%	5.20%	4.96%	4.97%
2030	4.60%	4.80%	4.13%	4.80%	4.64%	4.65%
2031	4.30%	4.40%	4.07%	4.40%	4.32%	4.33%
2032	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	Tier 1 (Those hired before 7/1/14)		Tier 2 (Those hired on or after 7/1/14)	
	No Additional Employer Payment	With Additional Employer Payment	No Additional Employer Payment	With Additional Employer Payment
55	5%	5%	5%	5.5%
56	5%	5%	5%	5.5%
57	5%	5%	5%	5.5%
58	5%	5%	5%	5.5%
59	20%	20%	5%	5.5%
60	20%	25%	5%	5.5%
61	20%	25%	5%	5.5%
62	20%	25%	5%	5.5%
63	20%	25%	5%	5.5%
64	20%	25%	20%	25%
65	25%	45%	20%	40%
66	25%	30%	20%	25%
67	25%	30%	20%	25%
68	25%	30%	20%	25%
69	25%	30%	20%	25%
70	100%	100%	100%	100%

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Rates of Turnover - Termination rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Years of Service	Revised
0	25.0%
1	20.0%
2	15.0%
3	12.0%
4	10.0%
5	9.0%
6	6.0%
7+	4.0%

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC _2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Participation Rates -

Age	No Additional Employer Payment	With Additional Employer Payment
55	5%	80%
56	8%	80%
57	11%	80%
58	14%	80%

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

59	17%	80%
60	20%	80%
61	22%	90%
62	24%	90%
63	26%	90%
64	29%	90%
65	32%	90%
66	34%	90%
67	36%	90%
68	38%	90%
69	40%	90%
70	50%	90%

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected.

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Significant actuarial assumptions employed by the actuary for Claim and Expense Assumptions as of January 1, 2018 are as follows

Monthly Per Capita Claims and Expense Cost - For all medical and prescription drug benefits for the year 2018 is expressed per adult covered beneficiary.

Age	POS A				POS 200			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$311	\$565	\$99	\$122	\$296	\$538	\$95	\$118
45	\$411	\$585	\$128	\$146	\$391	\$557	\$123	\$141
50	\$539	\$674	\$163	\$173	\$513	\$641	\$157	\$166
55	\$694	\$824	\$203	\$202	\$660	\$784	\$195	\$195
60	\$878	\$971	\$248	\$234	\$835	\$923	\$239	\$226
64	\$1,045	\$986	\$288	\$262	\$993	\$938	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	POS C				PPO 500			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$306	\$556	\$99	\$122	\$289	\$524	\$95	\$118
45	\$404	\$575	\$128	\$146	\$381	\$542	\$123	\$141
50	\$530	\$662	\$163	\$173	\$499	\$624	\$157	\$166
55	\$683	\$811	\$203	\$202	\$643	\$764	\$195	\$195
60	\$863	\$955	\$248	\$234	\$813	\$899	\$239	\$226
64	\$1,027	\$969	\$288	\$262	\$968	\$913	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

Age	PPO 1000				PPO 1500			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$281	\$510	\$95	\$118	\$273	\$495	\$95	\$118
45	\$371	\$528	\$123	\$141	\$360	\$512	\$123	\$141
50	\$486	\$608	\$157	\$166	\$472	\$589	\$157	\$166
55	\$627	\$744	\$195	\$195	\$608	\$722	\$195	\$195
60	\$792	\$876	\$239	\$226	\$768	\$850	\$239	\$226
64	\$943	\$890	\$278	\$253	\$914	\$863	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

Age	PPO 2500			
	Medical		Rx	
	Male	Female	Male	Female
40	\$261	\$474	\$95	\$118
45	\$345	\$491	\$123	\$141
50	\$452	\$565	\$157	\$166
55	\$583	\$692	\$195	\$195
60	\$737	\$815	\$239	\$226
64	\$877	\$828	\$278	\$253
65	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Claims reflect all medical and prescription plans offered based on completed incurred experience through June 30, 2017 and projected to 2018 and associate enrollment in the various programs options offered.

Annual administrative and claims adjudication expenses are assumed to be \$430 per period for the year 2018.

Claims below age 65 have been loaded 4.3% for medical and 2.8% for drugs for the cost of children enrolled as dependent of eligible retirees. This figure is based on the expected cost for children of the current retirees. This assumption implicitly assumes that future retirees will have the same child distribution as current retirees.

No covered persons under 65 are assumed to be on Medicare and participants age 65 or older are assumed to be enrolled in Medicare.

Affordable Care Act (ACA) and Healthcare Marketplace - A 2.5% load has been built in to reflect the potential impact of changes from the ACA and its impact on the marketplace and program costs. Some key items are PCORI fees, the extra government subsidies for Medicare Part D that can be enrolled in through an Employer Group Waiver Program, minimum loss ratio requirements that impacted some fully insured programs, federal premium taxes, taxes and requirements on providers in the healthcare system, dynamics of the marketplace with Exchanges, Accountable Care Organizations, etc, and the potential impact of the Excise Tax associated with high-costs employer sponsored health plans.

Medical Plan Election - employees will continue in their current medical plan for their entire career.

Second-to-Die Spousal Life Insurance - not explicitly valued and was estimated to impact roughly 0.2% of the Plan's total liability.

Dependent Children - no liability assumed for dependent children's benefits.

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2018 with the following exceptions:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 7 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB 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. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2018 was (\$12,414).

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB 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. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the claim costs and retiree contributions being updated to reflect current healthcare costs.

Differences between Projected and Actual Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the District Office at 207-698-5740.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 8 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the District's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

Required Supplementary 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:

- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

BERWICK SEWER DISTRICT

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>PLD Plan:</u>				
Proportion of the net pension liability	0.05%	0.05%	0.00%	0.00%
Proportionate share of the net pension liability	\$ 130,079	\$ 208,240	\$ 296,413	\$ 157,064
Covered-employee payroll	\$ 272,782	\$ 275,901	\$ 280,696	\$ 278,630
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	47.69%	75.48%	105.60%	56.37%
Plan fiduciary net position as a percentage of the total pension liability	86.43%	81.61%	88.27%	94.10%

* The amounts presented for June 30, and are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

SCHEDULE OF CONTRIBUTIONS - PENSIONS
LAST 10 FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>PLD Plan:</u>				
Contractually required contribution	\$ 26,499	\$ 26,351	\$ 25,816	\$ 23,410
Contributions in relation to the contractually required contribution	<u>(26,499)</u>	<u>(26,351)</u>	<u>(25,816)</u>	<u>(23,410)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 270,384	\$ 275,901	\$ 280,696	\$ 278,630
Contributions as a percentage of covered-employee payroll	9.80%	9.55%	9.20%	8.40%

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

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
LAST 10 FISCAL YEARS*

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/17 (Reporting December 31, 2017)	\$ 31,317	\$ -	\$ 31,317
Changes for the year:	0.00%		
Service cost	1,491	-	1,491
Interest	1,229	-	1,229
Changes of benefits	-	-	-
Differences between expected and actual experience	(13,966)	-	(13,966)
Changes of assumptions	4,067	-	4,067
Contributions - employer	-	571	(571)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(571)	(571)	-
Administrative expense	-	-	-
Net changes	(7,750)	-	(7,750)
Balances at 1/1/18 (Reporting December 31, 2018)	<u>\$ 23,567</u>	<u>\$ -</u>	<u>\$ 23,567</u>

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	<u>2018</u>
<u>Total OPEB liability</u>	
Service cost (BOY)	\$ 1,491
Interest (includes interest on service cost)	1,229
Changes of benefit terms	-
Differences between expected and actual experience	(13,966)
Changes of assumptions	4,067
Benefit payments, including refunds of member contributions	(571)
Net change in total OPEB liability	<u>\$ (7,750)</u>
Total OPEB liability - beginning	\$ 31,317
Total OPEB liability - ending	\$ 23,567
<u>Plan fiduciary net position</u>	
Contributions - employer	571
Contributions - member	-
Net investment income	-
Benefit payments, including refunds of member contributions	(571)
Administrative expense	-
Net change in fiduciary net position	<u>-</u>
Plan fiduciary net position - beginning	\$ -
Plan fiduciary net position - ending	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 23,567</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-
Covered employee payroll	\$ 259,386
Net OPEB liability as a percentage of covered payroll	9.1%

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	<u>2018</u>
<u>MMEHT:</u>	
Employer contributions	\$ 571
Benefit payments	(571)
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ 259,386
Contributions as a percentage of covered- employee payroll	0.00%

See accompanying independent auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2018

Changes of Assumptions

The funding method for the MMEHT OPEB Plan was changed from Projected Unit Credit funding to Entry Age Normal funding method.

See accompanying independent auditors' report and notes to financial statements.



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Berwick Sewer District
Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Berwick Sewer District as of and for the year ended December 31, 2018 and the related notes to the financial statements, which collectively comprise the Berwick Sewer District's basic financial statements, and have issued our report thereon dated July 1, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Berwick Sewer District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Berwick Sewer District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Berwick Sewer District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Berwick Sewer District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
July 1, 2019

Audited Financial Statements
and Other Financial Information

Town of Berwick, Maine

June 30, 2019



Proven Expertise & Integrity

TOWN OF BERWICK, MAINE

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JUNE 30, 2019

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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, 2019 and the related notes to the financial statements, which collectively comprise the Town of Berwick, Maine'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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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, 2019 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, pension and OPEB information on pages 4 through 12 and 68 through 74 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 Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Departmental Operations - General Fund and combining and individual nonmajor 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 Schedule of Departmental Operations - General Fund and combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2020, on our consideration of the Town of Berwick, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Berwick, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 20, 2020

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

(UNAUDITED)

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 ended June 30, 2019. Please read it in conjunction with the Town of Berwick, Maine's financial statements.

Financial Statement Overview

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, pension and OPEB information 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 Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regard to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all 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 - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

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* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, recreation and culture, health and welfare, education, outside appropriations and unclassified.
- *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. These activities for the Town of Berwick include the water fund.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Berwick, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Berwick can be divided into three categories: governmental funds, fiduciary and proprietary funds.

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of 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 funds balance sheet and the governmental funds 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's financial statement.

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

The general fund is the only fund for which the Town legally adopted 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 fund. This fund is 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. These funds are not reflected in the government-wide 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.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pension, a Schedule of Changes in Net OPEB Liability, a Schedule of Changes in Net OPEB Liability and

Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regard to nonmajor funds and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total governmental net position increased by \$311,338 from \$11,760,551 to \$12,071,889. The Town's total business-type net position increased by \$59,156 from \$3,583,689 to \$3,642,845.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$5,099,124 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of \$236,889.

Table 1
Town of Berwick, Maine
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Assets				
Current Assets	\$ 12,775,853	\$ 6,550,890	\$ 340,049	\$ 444,642
Noncurrent Assets	8,402,616	8,639,807	3,850,790	3,853,597
Total Assets	<u>21,178,469</u>	<u>15,190,697</u>	<u>4,190,839</u>	<u>4,298,239</u>
Deferred Outflows of Resources				
Deferred Outflows Related to Pensions	430,388	913,859	42,893	74,204
Deferred Outflows Related to OPEB	12,983	14,829	-	-
Total Deferred Outflows of Resources	<u>443,371</u>	<u>928,688</u>	<u>42,893</u>	<u>74,204</u>
Liabilities				
Current Liabilities	837,055	575,327	109,789	165,936
Noncurrent Liabilities	8,422,887	3,124,759	455,372	569,329
Total Liabilities	<u>9,259,942</u>	<u>3,700,086</u>	<u>565,161</u>	<u>735,265</u>
Deferred Inflows of Resources				
Prepaid Taxes	24,439	-	-	-
Deferred Inflows Related to Pensions	258,131	658,748	25,726	53,489
Deferred Inflows Related to OPEB	7,439	-	-	-
Total Deferred Inflows of Resources	<u>290,009</u>	<u>658,748</u>	<u>25,726</u>	<u>53,489</u>
Net Position				
Net Investment in Capital Assets	6,714,076	7,175,413	3,369,931	3,246,185
Restricted	258,689	1,691,905	36,025	24,025
Unrestricted	5,099,124	2,893,233	236,889	313,479
Total Net Position	<u>\$ 12,071,889</u>	<u>\$ 11,760,551</u>	<u>\$ 3,642,845</u>	<u>\$ 3,583,689</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 4.70%, while total expenses increased by 4.74%. The biggest increase in revenues was in property taxes. The largest increases in expenses was in unclassified. Revenues for the Town's business-type activities decreased by 0.47% and expenses decreased by 0.71%.

Table 2
Town of Berwick, Maine
Change in Net Position
For the Years Ended June 30,

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues				
<i>Program revenues:</i>				
Charges for services	\$ 381,124	\$ 262,357	\$ 670,426	\$ 673,215
Operating grants and contributions	128,352	327,052	-	-
Capital grants and contributions	-	138,062	-	-
<i>General revenues:</i>				
Property taxes	11,509,966	10,868,416	-	-
Excise taxes	1,667,881	1,604,188	-	-
Grants and contributions not restricted to specific programs	814,025	965,077	-	-
Miscellaneous	533,249	194,032	10,036	10,442
Total revenues	<u>15,034,597</u>	<u>14,359,184</u>	<u>680,462</u>	<u>683,657</u>
Expenses				
General government	1,076,061	1,693,782	-	-
Public safety	2,871,485	2,848,198	-	-
Public works	1,652,273	1,382,764	-	-
Recreation and culture	221,614	267,862	-	-
Health and welfare	38,125	42,053	-	-
Education	7,680,220	7,275,022	-	-
County tax	327,821	359,843	-	-
Outside appropriations	23,200	12,818	-	-
Unclassified	639,689	172,133	596,072	617,336
Capital outlay	167,510	-	-	-
Unallocated depreciation	3,272	11,104	-	-
Interest on long-term debt	30,355	-	16,868	-
Total expenses	<u>14,731,625</u>	<u>14,065,579</u>	<u>612,940</u>	<u>617,336</u>
Transfers	8,366	8,366	(8,366)	(8,366)
Change in net position	311,338	301,971	59,156	57,955
Net position - July 1	<u>11,760,551</u>	<u>11,458,580</u>	<u>3,583,689</u>	<u>3,525,734</u>
Net position - June 30	<u><u>\$ 12,071,889</u></u>	<u><u>\$ 11,760,551</u></u>	<u><u>\$ 3,642,845</u></u>	<u><u>\$ 3,583,689</u></u>

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Berwick, Maine
Fund Balances - Governmental Funds
June 30,

	2019	2018
Major Funds:		
General Fund:		
Nonspendable	\$ 126,390	\$ 172,724
Committed	238,084	236,555
Assigned	250,000	100,000
Unassigned	3,201,136	2,291,308
Total General Fund	3,815,610	2,800,587
Fire Department Reserve:		
Committed	160,347	262,496
Total Fire Department Reserve	160,347	262,496
Highway Improvement Reserve:		
Committed	71,549	235,787
Total Highway Improvement Reserve	71,549	235,787
Fire Station Reserve:		
Committed	5,819,483	-
Total Fire Station Reserve	5,819,483	-
Lena Clark Trust:		
Nonspendable	474,538	474,538
Restricted	83,798	77,598
Total Lena Clark Trust	558,336	552,136
Cemetery Trust:		
Nonspendable	920,487	920,487
Restricted	11,072	7,593
Total Cemetery Trust	931,559	928,080
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	145,780	193,708
Assigned	326,308	327,444
Unassigned	(2,143)	-
Capital Projects Funds:		
Committed	163,786	151,176
Permanent Funds:		
Restricted	18,039	17,981
Total Nonmajor Funds	\$ 651,770	\$ 690,309

The general fund total fund balance increased by \$1,015,023 from the prior fiscal year primarily due to revenues that exceeded expenditures. The fire department reserve total fund balance decreased by \$102,149 due to capital outlay expenditures and transfers to other funds. The highway improvement reserve total fund balance decreased by \$164,238 primarily due to capital outlay expenditures that exceeded transfers in from other funds. The fire station reserve total fund balance increased by \$5,819,483 primarily due to bond proceeds. The Lena Clark trust total fund balance increased by \$6,200 due to revenues that exceeded expenditures and transfers to other funds. The cemetery trust total fund balance increased by \$3,479 due to revenues that exceeded expenditures. The nonmajor fund total fund balances decreased by \$38,539 mainly due to activity in the nonmajor special revenue funds.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The water fund had an increase in net position for the year of \$59,156.

Budgetary Highlights

There were significant differences between the original and final budget for the general fund. These differences were budget adjustments done to include applied receipts as well as the use of restricted fund balance.

The general fund actual revenues exceeded budgeted amounts by \$868,647. This was the result of all revenues being receipted within or in excess of budgeted amounts with the exception of intergovernmental - veterans' reimbursement and intergovernmental - other.

The general fund actual expenditures were under budget by \$484,836. All expenditure categories were within or under budget with the exception of public works.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2019, the net book value of capital assets recorded by the Town decreased by \$251,998. This decrease was the result of capital asset additions of \$483,185 less net disposals of \$6,932 and current year depreciation expense of \$728,251.

Table 4
Town of Berwick, Maine
Capital Assets (Net of Depreciation)
June 30,

	<u>2019</u>	<u>2018</u>
Land and other assets not being depreciated	\$ 1,448,642	\$ 1,705,347
Buildings, building improvements and land improvements	1,190,176	1,263,007
Equipment, machinery and vehicles	3,104,351	3,174,774
Infrastructure	6,474,212	6,326,251
Total	<u>\$ 12,217,381</u>	<u>\$ 12,469,379</u>

Debt

At June 30, 2019, the Town had \$7,952,857 in bonds and notes from direct borrowings payable versus \$2,110,281 last year. Refer to Note 5 of Notes to Financial Statements for more detailed information on debt.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately three months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, 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 questions about this report or need additional financial 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, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 9,963,885	\$ 353,274	\$ 10,317,159
Investments	1,465,145	-	1,465,145
Accounts receivable (net of allowance for uncollectibles):			
Taxes	717,179	-	717,179
Liens	164,587	-	164,587
Other	104,858	181,231	286,089
Due from other governments	4,110	-	4,110
Tax acquired property	3,429	-	3,429
Prepaid items	40,139	-	40,139
Inventory	82,822	35,243	118,065
Internal balances	229,699	(229,699)	-
Total current assets	<u>12,775,853</u>	<u>340,049</u>	<u>13,115,902</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,350,996	97,646	1,448,642
Depreciable assets, net of accumulated depreciation	7,051,620	3,717,119	10,768,739
Restricted cash	-	36,025	36,025
Total noncurrent assets	<u>8,402,616</u>	<u>3,850,790</u>	<u>12,253,406</u>
TOTAL ASSETS	<u>21,178,469</u>	<u>4,190,839</u>	<u>25,369,308</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	430,388	42,893	473,281
Deferred outflows related to OPEB	12,983	-	12,983
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>443,371</u>	<u>42,893</u>	<u>486,264</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 21,621,840</u>	<u>\$ 4,233,732</u>	<u>\$ 25,855,572</u>

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 173,944	\$ 3,983	\$ 177,927
Accrued expenses	76,744	-	76,744
Accrued interest	-	4,086	4,086
Planning and escrow accounts	115,946	-	115,946
Current portion of long-term obligations	470,421	101,720	572,141
Total current liabilities	<u>837,055</u>	<u>109,789</u>	<u>946,844</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	6,760,000	344,701	7,104,701
Notes from direct borrowings payable	321,170	-	321,170
Net pension liability	1,020,204	101,676	1,121,880
Net OPEB liability	74,630	-	74,630
Accrued compensated absences	246,883	8,995	255,878
Total noncurrent liabilities	<u>8,422,887</u>	<u>455,372</u>	<u>8,878,259</u>
TOTAL LIABILITIES	<u>9,259,942</u>	<u>565,161</u>	<u>9,825,103</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	24,439	-	24,439
Deferred inflows related to pensions	258,131	25,726	283,857
Deferred inflows related to OPEB	7,439	-	7,439
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>290,009</u>	<u>25,726</u>	<u>315,735</u>
NET POSITION			
Net investment in capital assets	6,714,076	3,369,931	10,084,007
Restricted	258,689	36,025	294,714
Unrestricted	5,099,124	236,889	5,336,013
TOTAL NET POSITION	<u>12,071,889</u>	<u>3,642,845</u>	<u>15,714,734</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 21,621,840</u>	<u>\$ 4,233,732</u>	<u>\$ 25,855,572</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

TOWN OF BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities:							
General government	\$ 1,076,061	\$ 79,375	\$ -	\$ -	\$ (996,686)	\$ -	\$ (996,686)
Public safety	2,871,485	49,004	81,657	-	(2,740,824)	-	(2,740,824)
Public works	1,652,273	1,373	-	-	(1,650,900)	-	(1,650,900)
Recreation and culture	221,614	197,943	-	-	(23,671)	-	(23,671)
Health and welfare	38,125	53,429	-	-	15,304	-	15,304
Education	7,680,220	-	-	-	(7,680,220)	-	(7,680,220)
County tax	327,821	-	-	-	(327,821)	-	(327,821)
Outside appropriations	23,200	-	-	-	(23,200)	-	(23,200)
Unclassified	639,689	-	46,695	-	(592,994)	-	(592,994)
Interest on long-term debt	30,355	-	-	-	(30,355)	-	(30,355)
Capital outlay	167,510	-	-	-	(167,510)	-	(167,510)
Unallocated depreciation (Note 4)*	3,272	-	-	-	(3,272)	-	(3,272)
Total governmental activities	14,731,625	381,124	128,352	-	(14,222,149)	-	(14,222,149)
Business-type activities:							
Water	612,940	670,426	-	-	-	57,486	57,486
Total business-type activities	612,940	670,426	-	-	-	57,486	57,486
Total government	\$ 15,344,565	\$ 1,051,550	\$ 128,352	\$ -	(14,222,149)	57,486	(14,164,663)

* This amount excludes depreciation that is included in the direct expenses of various programs.

STATEMENT B (CONTINUED)

TOWN OF BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	<u>(14,222,149)</u>	<u>57,486</u>	<u>(14,164,663)</u>
General revenues:			
Taxes:			
Property taxes, levied for general purposes	11,509,966	-	11,509,966
Excise taxes	1,667,881	-	1,667,881
Grants and contributions not restricted to specific programs	814,025	-	814,025
Miscellaneous	<u>533,249</u>	<u>10,036</u>	<u>543,285</u>
Total general revenues	<u>14,525,121</u>	<u>10,036</u>	<u>14,535,157</u>
Transfers	<u>8,366</u>	<u>(8,366)</u>	<u>-</u>
Change in net position	311,338	59,156	370,494
NET POSITION - JULY 1	<u>11,760,551</u>	<u>3,583,689</u>	<u>15,344,240</u>
NET POSITION - JUNE 30	<u>\$ 12,071,889</u>	<u>\$ 3,642,845</u>	<u>\$ 15,714,734</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Fire Department Reserve	Highway Improvement Reserve	Fire Station Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 8,442,092	\$ -	\$ -	\$ -	\$ 574,175	\$ 929,579	\$ 18,039	\$ 9,963,885
Investments	1,465,145	-	-	-	-	-	-	1,465,145
Accounts receivable (net of allowance for uncollectibles):								
Taxes	717,179	-	-	-	-	-	-	717,179
Liens	164,587	-	-	-	-	-	-	164,587
Other	104,858	-	-	-	-	-	-	104,858
Due from other governments	1,312	-	-	-	-	-	2,798	4,110
Tax acquired property	3,429	-	-	-	-	-	-	3,429
Prepaid items	40,139	-	-	-	-	-	-	40,139
Inventory	82,822	-	-	-	-	-	-	82,822
Due from other funds	247,681	160,347	71,549	5,819,483	-	1,980	633,076	6,934,116
TOTAL ASSETS	\$ 11,269,244	\$ 160,347	\$ 71,549	\$ 5,819,483	\$ 574,175	\$ 931,559	\$ 653,913	\$ 19,480,270
LIABILITIES								
Accounts payable	\$ 173,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,944
Accrued expenses	76,744	-	-	-	-	-	-	76,744
Planning and escrow accounts	115,946	-	-	-	-	-	-	115,946
Due to other funds	6,686,435	-	-	-	15,839	-	2,143	6,704,417
TOTAL LIABILITIES	\$ 7,053,069	\$ -	\$ -	\$ -	\$ 15,839	\$ -	\$ 2,143	\$ 7,071,051
DEFERRED INFLOWS OF RESOURCES								
Prepaid taxes	24,439	-	-	-	-	-	-	24,439
Deferred tax revenue	376,126	-	-	-	-	-	-	376,126
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 400,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,565
FUND BALANCES								
Nonspendable	126,390	-	-	-	474,538	920,487	-	1,521,415
Restricted	-	-	-	-	83,798	11,072	163,819	258,689
Committed	238,084	160,347	71,549	5,819,483	-	-	163,786	6,453,249
Assigned	250,000	-	-	-	-	-	326,308	576,308
Unassigned	3,201,136	-	-	-	-	-	(2,143)	3,198,993
TOTAL FUND BALANCES	\$ 3,815,610	\$ 160,347	\$ 71,549	\$ 5,819,483	\$ 558,336	\$ 931,559	\$ 651,770	\$ 12,008,654
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 11,269,244	\$ 160,347	\$ 71,549	\$ 5,819,483	\$ 574,175	\$ 931,559	\$ 653,913	\$ 19,480,270

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 12,008,654
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	8,402,616
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	376,126
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	430,388
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	12,983
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(7,062,500)
Notes from direct borrowings payable	(445,523)
Accrued compensated absences	(290,451)
Net pension liability	(1,020,204)
Net OPEB liability	(74,630)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(258,131)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(7,439)</u>
Net position of governmental activities	<u>\$ 12,071,889</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT E

TOWN OF BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Fire Department Reserve	Highway Improvement Reserve	Fire Station Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Property taxes	\$ 11,890,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,890,181
Excise taxes	1,667,881	-	-	-	-	-	-	1,667,881
Intergovernmental revenues	895,682	-	-	-	-	-	46,695	942,377
Charges for services	151,289	-	-	-	-	-	229,835	381,124
Miscellaneous revenues	138,264	-	58,452	-	122,131	171,244	43,158	533,249
TOTAL REVENUES	<u>14,743,297</u>	<u>-</u>	<u>58,452</u>	<u>-</u>	<u>122,131</u>	<u>171,244</u>	<u>319,688</u>	<u>15,414,812</u>
EXPENDITURES								
Current:								
General government	1,158,134	-	-	-	-	-	-	1,158,134
Public safety	2,654,040	-	-	-	-	-	-	2,654,040
Public works	1,323,345	-	-	-	-	-	-	1,323,345
Recreation and culture	207,660	-	-	-	-	-	-	207,660
Health and welfare	38,125	-	-	-	-	-	-	38,125
Education	7,680,220	-	-	-	-	-	-	7,680,220
County tax	327,821	-	-	-	-	-	-	327,821
Outside appropriations	23,200	-	-	-	-	-	-	23,200
Unclassified	69,095	-	-	-	100,092	167,765	302,737	639,689
Debt service:								
Principal	62,500	-	-	-	-	-	-	62,500
Interest	30,355	-	-	-	-	-	-	30,355
Capital outlay	-	50,133	372,690	180,517	-	-	172,127	775,467
TOTAL EXPENDITURES	<u>13,574,495</u>	<u>50,133</u>	<u>372,690</u>	<u>180,517</u>	<u>100,092</u>	<u>167,765</u>	<u>474,864</u>	<u>14,920,556</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,168,802</u>	<u>(50,133)</u>	<u>(314,238)</u>	<u>(180,517)</u>	<u>22,039</u>	<u>3,479</u>	<u>(155,176)</u>	<u>494,256</u>
OTHER FINANCING SOURCES (USES)								
Debt proceeds	-	-	-	6,000,000	-	-	36,637	6,036,637
Transfers in	147,855	25,000	150,000	-	-	-	105,000	427,855
Transfers (out)	(301,634)	(77,016)	-	-	(15,839)	-	(25,000)	(419,489)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(153,779)</u>	<u>(52,016)</u>	<u>150,000</u>	<u>6,000,000</u>	<u>(15,839)</u>	<u>-</u>	<u>116,637</u>	<u>6,045,003</u>
NET CHANGE IN FUND BALANCES	1,015,023	(102,149)	(164,238)	5,819,483	6,200	3,479	(38,539)	6,539,259
FUND BALANCES - JULY 1	2,800,587	262,496	235,787	-	552,136	928,080	690,309	5,469,395
FUND BALANCES - JUNE 30	<u>\$ 3,815,610</u>	<u>\$ 160,347</u>	<u>\$ 71,549</u>	<u>\$ 5,819,483</u>	<u>\$ 558,336</u>	<u>\$ 931,559</u>	<u>\$ 651,770</u>	<u>\$ 12,008,654</u>

See accompanying independent auditors' report and 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, 2019

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 6,539,259</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	607,957
Capital assets disposed	(263,637)
Depreciation expense	<u>(581,511)</u>
	<u>(237,191)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	(483,471)
OPEB	<u>(1,846)</u>
	<u>(485,317)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(380,215)</u>
Debt proceeds provide current financial resources to governmental funds, but long-term obligations in the Statement of Net Position	
	<u>(6,171,027)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.	
	<u>\$ 189,898</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	400,617
OPEB	<u>(7,439)</u>
	<u>393,178</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(48,980)
Net pension liability	513,037
Net OPEB liability	<u>(1,304)</u>
	<u>462,753</u>
Change in net position of governmental activities (Statement B)	<u>\$ 311,338</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2019

	<u>Enterprise Fund</u>
	<u>Water</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 353,274
Accounts receivable (net of allowance for uncollectibles)	181,231
Inventory	35,243
Total current assets	<u>569,748</u>
Noncurrent assets:	
Capital assets:	
Land and construction in progress	97,646
Buildings and improvements	1,435,014
Vehicles and equipment	1,052,204
Infrastructure	4,149,286
Total capital assets	6,734,150
Less: accumulated depreciation	(2,919,385)
Restricted cash - water tower	36,025
Total noncurrent assets	<u>3,850,790</u>
TOTAL ASSETS	<u>4,420,538</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	42,893
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>42,893</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 4,463,431</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 3,983
Accrued interest	4,086
Due to other funds	229,699
Current portion of long-term obligations	101,720
Total current liabilities	<u>339,488</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	344,701
Accrued compensated absences	8,995
Net pension liability	101,676
Total noncurrent liabilities	<u>455,372</u>
TOTAL LIABILITIES	<u>794,860</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	25,726
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>25,726</u>
NET POSITION	
Net investment in capital assets	3,369,931
Restricted for water tower	36,025
Unrestricted	236,889
TOTAL NET POSITION	<u>3,642,845</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,463,431</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	<u>Enterprise Fund</u> <u>Water</u>
OPERATING REVENUES	
Charges for services	\$ 670,426
Other	6,894
TOTAL OPERATING REVENUES	<u>677,320</u>
OPERATING EXPENSES	
Payroll, taxes and benefits	250,177
Supplies	58,340
Utilities	54,061
Contracted services	52,530
Equipment	14,532
Property services	10,749
Insurance	4,972
Other	3,971
Depreciation	146,740
TOTAL OPERATING EXPENSES	<u>596,072</u>
OPERATING INCOME (LOSS)	<u>81,248</u>
NONOPERATING REVENUES (EXPENSES)	
Interest income	3,142
Interest expense	(16,868)
Transfers in	21,634
Transfers (out)	(30,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(22,092)</u>
CHANGE IN NET POSITION	59,156
NET POSITION - JULY 1	<u>3,583,689</u>
NET POSITION - JUNE 30	<u>\$ 3,642,845</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Enterprise Fund</u> <u>Water</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 630,866
Internal activity - receipts (payments) from/to other funds	228,941
Payments to employees	(271,348)
Payments to suppliers	(199,671)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>388,788</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	<u>(30,000)</u>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>(30,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	<u>3,142</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>3,142</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchases of capital assets	(131,933)
Principal paid on capital debt	(138,553)
Interest paid on capital debt	(16,868)
Transfers - debt service	21,634
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(265,720)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	96,210
CASH AND CASH EQUIVALENTS - JULY 1	<u>293,089</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 389,299</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 81,248
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	146,740
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(46,454)
(Increase) decrease in inventory	6,316
(Increase) decrease in deferred outflows of resources	31,311
Increase (decrease) in accounts payable	(6,341)
Increase (decrease) in payroll and related liabilities	(3,038)
Increase (decrease) in accrued interest	(491)
Increase (decrease) in due to other funds	228,941
Increase (decrease) in deferred inflows of resources	(27,763)
Increase (decrease) in net pension liability	(22,820)
Increase (decrease) in accrued compensated absences	1,139
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 388,788</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

	Private Purpose Trust Clark Clement Scholarship
ASSETS	
Cash and cash equivalents	\$ 34,095
TOTAL ASSETS	<u>\$ 34,095</u>
LIABILITIES	
Due to other governments	\$ 1,000
TOTAL LIABILITIES	<u>1,000</u>
NET POSITION	
Nonspendable	\$ 30,000
Restricted	3,095
TOTAL NET POSITION	<u>\$ 33,095</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Private Purpose Trust Clark Clement Scholarship
ADDITIONS	
Investment earnings:	
Interest	\$ 107
Total additions	<u>107</u>
DEDUCTIONS	
Scholarship awards	<u>1,000</u>
Total deductions	<u>1,000</u>
CHANGE IN NET POSITION	(893)
NET POSITION - JULY 1	<u>33,988</u>
NET POSITION - JUNE 30	<u><u>\$ 33,095</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Berwick 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, public safety, public works, health and welfare, recreation and culture, education, outside appropriations and unclassified.

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).

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 in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations". This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements". This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. Management has determined the impact of this Statement is not material to the financial statements.

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 fund 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.) excluding fiduciary activities. 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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

activity. 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 and 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.

Measurement Focus - Basic Financial Statements and 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, deferred outflows of resources, liabilities, deferred inflows of resources, 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:

Major Funds:

- 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. The Fire Department Reserve is a capital projects fund used to account for the purchase and equipping of two fire engines.
- c. The Highway Improvement Fund is a capital projects fund used to account for the construction and repair of roads, bridges and sidewalks.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. The Fire Station Reserve Fund is a capital projects fund used to account for the construction of the fire station.
- e. The Lena Clark Trust Fund is a permanent fund was established in 1928 to construct a Town Hall and provide ongoing capital maintenance for the Town Hall. Only the interest may be used for major building repairs.
- f. The Cemetery Trust Fund was established for the care and upkeep of the Evergreen Cemetery. Only the interest may be used for the maintenance and upkeep of the cemetery and is remitted annually to the Berwick Cemetery Association.

Nonmajor Funds:

- g. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- h. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- i. 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. Nonoperating 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:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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 the Town's programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. Component units that are fiduciary in nature have been excluded from these financial statements.

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 governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

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. The Town's investment policy requires collateralization of accounts and deposits exceeding an amount equal to 25% of capital, surplus and undivided profits as defined by the laws of the State of Maine.

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:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$290,199 for the year ended June 30, 2019. The allowance for uncollectible accounts is estimated to be \$59,306 as of June 30, 2019.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Inventories

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method). The proprietary fund inventory consists of water fund supplies at the end of the year.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. 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 useful lives are as follows:

Buildings and improvements	10 - 70 years
Infrastructure	20 - 50 years
Machinery and equipment	5 - 30 years
Vehicles	5 - 30 years

Long-term Obligations

The accounting treatment of long-term obligations 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 obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, notes from direct borrowings payable, accrued compensated absences, net pension liability and net OPEB 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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

proprietary funds is the same in the fund statements as it is in the government-wide statements.

Pension

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) Plan and additions to/deductions from the PLD Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD 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.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 has two types of this item, deferred outflows related to pensions and deferred outflows related to OPEB. These items are 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. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions and deferred outflows related to OPEB qualify for reporting in this category as well. These items are reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 21, 2018 on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due in two installments on October 15, 2018 and April 16, 2019. Interest on unpaid taxes commenced on October 16, 2018 and April 17, 2019 at 8.0% 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.

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 \$105,644 for the year ended June 30, 2019.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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 or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2019, the Town's cash balances amounting to \$10,387,279 were comprised of deposits of \$11,140,394. Of these bank deposits, \$500,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. \$6,273,000 was collateralized with securities held by the institution in the Town's name and consequently was not exposed to custodial credit risk. Cash equivalents of \$38,609 were collateralized by Securities Investor Protection Corporation (SIPC). The remaining deposits of \$4,328,785 were uninsured and uncollateralized.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 603,324
Money market accounts	4,487,230
Savings accounts	6,011,231
Cash equivalents	38,609
	<u>\$ 11,140,394</u>

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.

At June 30, 2019, the Town's investments of \$11,430 in government agency bonds and \$1,453,715 in mutual funds and exchange traded funds, \$461,391 was collateralized by the Securities Investor Protection Corporation (SIPC). The remaining balance of \$1,003,754 was uninsured and uncollateralized.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2019, the Town had the following investments and maturities:

Investment Type	Fair Value	Maturity		
		<1 Year	1 - 5 Years	N/A
Government agency bonds	\$ 11,430	\$ -	\$ -	\$ 11,430
Mutual funds and exchange-traded funds	1,453,715	-	-	1,453,715
	<u>\$ 1,465,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,465,145</u>

Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2019:

	Total June 30, 2019	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Debt securities:				
Government agency bonds	\$ 11,430	\$ -	\$ 11,430	\$ -
Equity securities:				
Mutual funds and exchange-traded funds	<u>1,453,715</u>	<u>1,453,715</u>	<u>-</u>	<u>-</u>
Total investments by fair value level	<u>1,465,145</u>	<u>\$ 1,453,715</u>	<u>\$ 11,430</u>	<u>\$ -</u>
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market funds	<u>38,609</u>			
Total cash equivalents measured at the NAV	<u>38,609</u>			
Total investments and cash equivalents measured at fair value	<u>\$ 1,503,754</u>			

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Equity securities including mutual and exchange-traded funds are classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level 3 investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2019 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.

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. Generally, the Town invests excess funds in various savings accounts and certificates of deposit.

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 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2019 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 247,681	\$ 6,686,435
Fire department reserve	160,347	-
Highway improvement reserve	71,549	-
Fire station reserve	5,819,483	-
Lena Clark trust	-	15,839
Cemetery trust	1,980	-
Enterprise fund	-	229,699
Nonmajor special revenue funds	469,290	2,143
Nonmajor capital projects funds	163,786	-
Totals	<u>\$ 6,934,116</u>	<u>\$ 6,934,116</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 - CAPITAL ASSETS

A summary of capital assets for the year ended June 30, 2019 is as follows:

	Balance 7/1/18	Additions	Disposals	Balance 6/30/19
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 939,000	\$ -	\$ -	\$ 939,000
Works of art	11,000	-	-	11,000
Construction in progress	657,701	-	(256,705)	400,996
	<u>1,607,701</u>	<u>-</u>	<u>(256,705)</u>	<u>1,350,996</u>
Depreciated assets:				
Land, buildings and improvements	1,514,935	4,548	-	1,519,483
Machinery and equipment	1,392,613	256,793	(178,523)	1,470,883
Vehicles	3,139,075	74,649	(45,463)	3,168,261
Infrastructure	4,569,021	271,967	-	4,840,988
	<u>10,615,644</u>	<u>607,957</u>	<u>(223,986)</u>	<u>10,999,615</u>
Less: accumulated depreciation	<u>(3,583,538)</u>	<u>(581,511)</u>	<u>217,054</u>	<u>(3,947,995)</u>
	<u>7,032,106</u>	<u>26,446</u>	<u>(6,932)</u>	<u>7,051,620</u>
Net capital assets	<u>8,639,807</u>	<u>26,446</u>	<u>(263,637)</u>	<u>8,402,616</u>
<u>Business-type activities:</u>				
Non-depreciated assets:				
Land	97,646	-	-	97,646
	<u>97,646</u>	<u>-</u>	<u>-</u>	<u>97,646</u>
Depreciated assets:				
Land, buildings and improvements	1,435,014	-	-	1,435,014
Machinery and equipment	1,008,743	3,227	-	1,011,970
Vehicles	40,234	-	-	40,234
Infrastructure	4,020,580	128,706	-	4,149,286
	<u>6,504,571</u>	<u>131,933</u>	<u>-</u>	<u>6,636,504</u>
Less: accumulated depreciation	<u>(2,772,645)</u>	<u>(146,740)</u>	<u>-</u>	<u>(2,919,385)</u>
	<u>3,731,926</u>	<u>(14,807)</u>	<u>-</u>	<u>3,717,119</u>
Net capital assets	<u>3,829,572</u>	<u>(14,807)</u>	<u>-</u>	<u>3,814,765</u>
Total government	<u>\$ 12,469,379</u>	<u>\$ 11,639</u>	<u>\$ (263,637)</u>	<u>\$ 12,217,381</u>
<u>Current year depreciation:</u>				
General government				\$ 24,844
Public safety				210,513
Public works				328,928
Recreation				13,954
Town-wide				3,272
Subtotal governmental				<u>581,511</u>
Water				146,740
Subtotal business-type				<u>146,740</u>
Total depreciation expense				<u>\$ 728,251</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2019:

	Balance, 7/1/18	Additions	Deletions	Balance, 6/30/19	Current Portion
<i>Governmental Activities:</i>					
Bonds payable	\$ 1,125,000	\$ 6,000,000	\$ (62,500)	\$ 7,062,500	\$ 302,500
Notes from direct borrowings payable	401,894	171,027	(127,398)	445,523	124,353
	<u>\$ 1,526,894</u>	<u>\$ 6,171,027</u>	<u>\$ (189,898)</u>	<u>\$ 7,508,023</u>	<u>\$ 426,853</u>
<i>Business-type Activities:</i>					
Bonds payable	<u>\$ 583,387</u>	<u>\$ -</u>	<u>\$ (138,553)</u>	<u>\$ 444,834</u>	<u>\$ 100,133</u>

The following is a summary of the outstanding bonds and notes from direct borrowings payable:

Governmental activities:

Bonds payable:

2017 - \$1,125,000 General Obligation Bond for two fire engines, windows for the Town Hall Auditorium and replacement of the clock workings in the Clock Tower at the Town Hall. Annual principal payments in the amount of \$62,500 with a fixed interest rate ranging from 1.26% to 3.91%. The bond matures in November of 2037.	\$ 1,062,500
2019 - \$6,000,000 General Obligation Bond for fire station construction. Annual principal installments in the amount of \$240,000 and a fixed interest rate ranging from 1.820% to 3.831%. The bond matures in November of 2044.	<u>6,000,000</u>
Total bonds payable:	<u>7,062,500</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Notes from direct borrowings payable:

2014 - Capital lease for a loader/backhoe. Annual principal and interest payments of \$16,527. Interest is charged at a fixed interest rate of 2.0% per annum. The capital lease matures in October of 2020.	31,817
2017 - Capital lease for a police cruiser. Annual principal and interest payments of \$11,252. Interest is charged a fixed rate of 2.78% per annum. The capital lease matures in January of 2021.	21,600
2017 - Capital lease for a dodge charger. Annual principal and interest payments of \$4,807. Interest is charged at a fixed rate of 3.03% per annum. The capital lease matures in July of 2021.	13,589
2017 - Capital lease for a Ford Explorer. Annual principal and interest payments of \$5,673. Interest is charged a fixed rate of 3.03% per annum. The capital lease matures in September of 2021.	16,039
2017 - Capital lease for a sidewalk plow. Annual principal and interest payments of \$62,176. Interest is charged a fixed rate of 3.14% per annum. The capital lease matures in November of 2022.	230,343
2018 - Capital lease for a Cheverolet Tahoe. Annual principal and interest payments of \$9,721. Interest is charged a fixed rate of 4.12% per annum. The capital lease matures in September of 2021.	26,916
2019 - Capital lease for a Caterpillar Front-end Loader. Annual principal and interest payments of \$29,171. Interest is charged a fixed rate of 4.27% per annum. The capital lease matures in October of 2022.	<u>105,219</u>
Total notes from direct borrowings payable	<u>445,523</u>
Total governmental activities bonds and notes from direct borrowings payable	<u><u>\$ 7,508,023</u></u>

Business-type Activities:

1999 - \$681,050 General Obligation Bond due in annual principal and interest installments of \$43,268. Interest is charged at a fixed rate of 4.5% per annum and maturing in February 2027.	\$ 285,150
2009 - \$434,627 General Obligation Bond due in semi-annual principal and administrative fee installments of \$28,457 and \$500, respectively. There is no interest charged. Maturing in October 2019.	28,457
2009 - \$434,627 General Obligation Bond due in semi-annual principal and administrative fee installments of \$11,226 and \$500, respectively. There is no interest charged. Maturing in October 2019.	11,227
2012 - \$434,627 General Obligation Bond due in annual principal installments of \$30,000. Interest is charged semi-annually at a fixed rate ranging from 1.48% to 2.585% per annum. Maturing in November of 2022.	<u>120,000</u>
Total bonds payable - business-type activities	<u><u>\$ 444,834</u></u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of outstanding bonds and notes from direct borrowings payable principal and interest requirements for the following fiscal years ending June 30:

	Governmental Activities				Business-type Activities	
	Bonds Payable		Notes from Direct Borrowings Payable		Bonds Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 302,500	\$ 194,019	\$ 124,353	\$ 9,373	\$ 100,133	\$ 15,092
2021	302,500	201,602	128,122	7,013	61,789	13,163
2022	302,500	196,145	104,788	4,036	63,220	11,294
2023	302,500	190,491	88,260	1,893	64,715	9,538
2024	302,500	159,526	-	-	36,277	6,984
2025-2029	1,450,000	834,175	-	-	118,700	12,275
2030-2034	1,450,000	646,962	-	-	-	-
2035-2039	1,450,000	404,377	-	-	-	-
2040-2044	1,200,000	165,302	-	-	-	-
	<u>\$ 7,062,500</u>	<u>\$ 2,992,599</u>	<u>\$ 445,523</u>	<u>\$ 22,315</u>	<u>\$ 444,834</u>	<u>\$ 68,346</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to business-type activities expense for the year ended June 30, 2019 was \$16,868.

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes or water user fees levied on all taxable property within the Town.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2019 is as follows:

	Balance, 7/1/18	Additions	Deletions	Balance, 6/30/19	Current Portion
<i>Governmental Activities:</i>					
Accrued compensated absences	\$ 241,471	\$ 48,980	\$ -	\$ 290,451	\$ 43,568
Net pension liability	1,533,241	400,617	(913,654)	1,020,204	-
Net OPEB liability	73,326	11,135	(9,831)	74,630	-
	<u>\$ 1,848,038</u>	<u>\$ 460,732</u>	<u>\$ (923,485)</u>	<u>\$ 1,385,285</u>	<u>\$ 43,568</u>
<i>Business-type Activities:</i>					
Accrued compensated absences	\$ 9,443	\$ 1,139	\$ -	\$ 10,582	\$ 1,587
Net pension liability	124,496	-	(22,820)	101,676	-
	<u>\$ 133,939</u>	<u>\$ 1,139</u>	<u>\$ (22,820)</u>	<u>\$ 112,258</u>	<u>\$ 1,587</u>

Please see Notes 7, 14 and 16 for detailed information on each of the other long-term obligations.

NOTE 7 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. Generally, the liability for these compensated absences is recorded as long-term obligations 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, 2019, the Town's liability for compensated absences is \$301,033.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 8 - NONSPENDABLE FUND BALANCES

At June 30, 2019, the Town had the following nonspendable fund balances:

General fund:	
Tax acquired property	\$ 3,429
Prepaid items	40,139
Inventory	82,822
Lena Clark trust	474,538
Cemetery trust	920,487
	<u>\$ 1,521,415</u>

NOTE 9 - RESTRICTED FUND BALANCES

At June 30, 2019, the Town had the following restricted fund balances:

Lena Clark trust	\$ 83,798
Cemetery trust	11,072
Nonmajor special revenue funds (Schedule D)	145,780
Nonmajor permanent funds (Schedule H)	18,039
	<u>\$ 258,689</u>

NOTE 10 - COMMITTED FUND BALANCES

At June 30, 2019, the Town had the following committed fund balances:

General fund:	
Contingency	\$ 39,391
FF/EMT vacancy contingency	30,000
Stormwater eng	3,817
ADA repairs/modifications	11,005
Economic development	40,371
Emergency management	2,269
Triumph restoration	4,138
Recreation donation	858
Unfunded liabilities	106,235
Fire department reserve	160,347
Highway improvement reserve	71,549
Fire station reserve	5,819,483
Nonmajor capital projects funds (Schedule F)	163,786
	<u>\$ 6,453,249</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 11 - ASSIGNED FUND BALANCES

At June 30, 2019, the Town had the following assigned fund balances:

General fund:	
FY20 budget	\$ 250,000
Nonmajor special revenue funds (Schedule D)	<u>326,308</u>
	<u>\$ 576,308</u>

NOTE 12 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of the County of York and MSAD No. 60's debt. As of June 30, 2019, the Town's share was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of York	\$ 2,900,000	1.94%	\$ 56,260
MSAD No. 60	1,683,908	39.39%	<u>663,291</u>
			<u>\$ 719,551</u>

NOTE 13 - 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 participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2019.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 13 - RISK MANAGEMENT (CONTINUED)

or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

The Town is also a member of the Maine Municipal Association - Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000.

The Town is also a member of the Maine Municipal Association - Unemployment Compensation Group Fund ("MMA UC Fund"). The MMA UC Fund was created to assist in meeting members' obligations under the Employment Security Act in an efficient and cost-effective manner. The Fund is composed of individual municipalities and other public and related non-profit entities that are individually self-insured but administered as a group. Within the Fund, each member has a separate account. As such, the Town makes quarterly payments into their account, based on rates developed by MMA's consulting actuary. Claims, if any, are paid out of the Town's own account. The Maine Department of Labor classifies MMA's UC Fund members as Direct Reimbursement Employers. In other words, the Fund reimburses the Maine DOL on the Town's behalf only when the Town has unemployment claims from present or former employees.

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2019. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town 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. That report may be obtained online at www.maineopers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System 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 or 65. 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 her/his 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. As of June 30, 2018, there were 304 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.40%.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

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. The Town's employees are members of the PLD's plans "AC" and "1C" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 10.0% for the AC plan and 16.3% for the 1C plan of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2019 was \$252,736.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reported a liability of \$1,121,880 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2018 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. At June 30, 2018, the Town's proportion was 0.409928%, which was an increase of 0.0099% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized total pension revenue of \$430,183. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,513	\$ 12,322
Changes of assumptions	179,059	-
Net difference between projected and actual earnings on pension plan investments	-	270,890
Changes in proportion and differences between contributions and proportionate share of contributions	37,973	645
Contributions subsequent to the measurement date	252,736	-
Total	<u>\$ 473,281</u>	<u>\$ 283,857</u>

\$252,736 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, 2020. 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
Plan year ended June 30:	
2019	\$ 177,706
2020	13,281
2021	(184,285)
2022	(70,013)
2023	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2018, 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

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 a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Investment Rate of Return - 6.75% per annum for the year ended June 30, 2018; the rate was 6.875% in 2017, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 9.00% per year

Mortality Rates - For active members and non-disabled retirees of the PLD Consolidated and State Employee and Teacher Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases - 1.91%; in 2017 the rate was 2.20%

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT 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 June 30, 2018 are summarized in the following table. Assets for each of the defined benefit plans are commingles for investment purposes.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2018 for the 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 FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

The following table shows how the collective net pension liability as of June 30, 2018 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 6.75% for each of the Plans.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.75%	6.75%	7.75%
Town's proportionate share of the net pension liability	\$ 2,644,123	\$ 1,121,880	\$ (300,999)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2018 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2018 with the following exceptions.

Differences 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2018, this was three years; prior to 2018, this was four years for the PLD Consolidated Plan.

Differences between Expected 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

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 in each plan. The actuarial assumptions used for the year ended June 30, 2018 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the *Actuarial Methods and Assumptions* section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. 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.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2018 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 15 - DEFERRED COMPENSATION PLAN

International City Management Association Retirement Corporation

A. Plan Description

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and maintained by International City Management Association Retirement Corporation (ICMA-RC). The plan permits

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 15 - DEFERRED COMPENSATION PLAN (CONTINUED)

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 unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the participants. All assets are protected by a trust arrangement from any claims on the Town and from any use by the Town other than paying benefits to employees and their beneficiaries in accordance with the plan.

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town's Board of Selectmen. The Town will contribute 4% of annual salary for full-time employees that participate in the Town's 457 deferred compensation plan alone. 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 2019, 2018, and 2017 were \$20,772, \$21,933, and \$17,929, respectively.

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2019, the following employees were covered by the benefit terms:

Active members	13
Retirees and spouses	-
Total	<u>13</u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

	<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
PPO 500		\$925.31	\$2,075.59
	<u>Medicare</u>		
Medicare-eligible Retirees		\$527.65	\$1,055.29

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Town reported a liability of \$74,630 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2019 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2019, the Town recognized OPEB expense of \$10,589. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>MMEHT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 5,619	\$ -
Changes of assumptions	7,091	7,439
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	273	-
Total	<u>\$ 12,983</u>	<u>\$ 7,439</u>

\$273 were reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>MMEHT</u>
Plan year ended December 31:	
2020	\$ 1,056
2021	1,056
2022	1,056
2023	1,056
2024	1,056
Thereafter	(9)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2018. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 4.10% per annum for June 30, 2019 was based upon a measurement date of December 27, 2018. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	3.10%	4.10%	5.10%
Total OPEB liability	\$ 88,024	\$ 74,630	\$ 63,862
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 88,024</u>	<u>\$ 74,630</u>	<u>\$ 63,862</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 62,568	\$ 74,630	\$ 90,149
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 62,568</u>	<u>\$ 74,630</u>	<u>\$ 90,149</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2018, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2017. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Assumptions

The actuarial assumptions used in the January 1, 2018 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Discount Rate - 4.10% per annum.

Trend Assumptions:

Pre-Medicare Medical - Initial trend of 8.20% applied in 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug - Initial trend of 9.60% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Medical - Initial trend of 4.93% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Drug - Initial trend of 9.60% applied in 2017 grading over 14 years to 4.00% per annum.

Administrative and claims expense - 3% per annum.

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2019 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB 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. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2019 was \$5,619.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB 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. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the claim costs and retiree contributions being updated to reflect current healthcare costs.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Differences between Projected and Actual Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town office at P.O. Box 197, 366 Main Street, Berwick, Maine 04746.

NOTE 17 - TAX INCREMENT FINANCING DISTRICT

Tax Increment Financing District

The Town has established a tax increment financing district in accordance with Maine statutes to finance economic development programs located in the Town of Berwick, Maine. The expenditures from these development programs will be recovered in future years through an incremental tax levied upon the district's so called "captured assessed value". A portion of the incremental tax revenues will be returned to the district to repay principal and interest on any indebtedness, to fund the expenditures of the development program, and to finance future expansion.

Downtown Municipal TIF District

On July 17, 2017, the Town received approval from the Maine Department of Economic and Community Development, approved a Tax Increment Financing District to expand and diversify the Town's tax base and improve its economy. The area of the District is approximately 33.32 acres and is known as the Village Overlay District. The original assessed value of the property is \$13,203,300. The Development Program provides for 100% of the increase in assessed value of the District to be captured and designated as captured assessed value for 20 years. The Development Program Fund is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. §5801.

The TIF District will remain in place for a period of 30 years from adoption. The allocation of tax increment revenues, through a credit enhancement agreement, to be paid to owners/developers of specified property, will commence by agreement between the Town and the owner/developer and will continue for a period not to exceed 30 years or the remainder of the term of the District designation, whichever is less. The remaining amount will be retained by the Town and used to fund the development plan

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 17 - TAX INCREMENT FINANCING DISTRICT

of the District. The Selectmen shall determine, in its discretion, whether it is necessary or appropriate to enter any Credit Enhancement Agreement to grant these abatements. The state law does not provide for the recapture of abated taxes in the event an abatement recipient does not fill the commitment it makes in return for the tax abatement. The Town reserves the right to incur indebtedness to finance, in part or in whole, the projects within the Development Program. Any projects financed through municipal bonded indebtedness must be completed by June 30, 2037.

Abatements

The Town has not made any commitments as part of the Credit Enhancement Agreements other than to reduce taxes. The Town is not subject to any tax abatement agreements entered into by other governmental entities. The Town currently only has one tax abatement agreement, the Downtown Municipal TIF District.

For the fiscal year ended June 30, 2019, the Town abated property taxes for the following program:

<u>Tax Abatement Program</u>	<u>Percentage of Taxes Abated During the Fiscal Year</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
Downtown Municipal TIF District	0%	\$ -

NOTE 18 - CONTINGENCIES

The Town participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2019 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 19 - RELATED PARTIES

The wife of the Chairman of the Board is the BCTV Coordinator. The amount paid to the BCTV Coordinator in fiscal year 2019 was \$39,830.

The wife of a selectperson works in customer service. The amount paid to the customer service employee for the fiscal year 2019 was \$22,092.

The nephew of the Public Works Foreman works as a seasonal mower. The amount paid to the seasonal mower for the 2019 season was \$17,709.

Required Supplementary 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 - Pension
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

TOWN OF BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,800,587	\$ 2,800,587	\$ 2,800,587	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	11,418,595	11,418,595	11,890,181	471,586
Excise Taxes	1,400,000	1,400,000	1,667,881	267,881
Intergovernmental Revenues:				
State Revenue Sharing	400,000	400,000	451,643	51,643
Homestead Reimbursement	306,121	306,121	306,341	220
BETE Reimbursement	27,094	27,094	27,146	52
Tree Growth	17,000	17,000	18,215	1,215
Veterans' Reimbursement	8,500	8,500	7,480	(1,020)
Cops in School	78,590	78,590	81,657	3,067
Other	8,200	8,200	3,200	(5,000)
Interest Income	7,500	7,500	32,645	25,145
Interest on Taxes/Lien Costs	48,500	48,500	85,393	36,893
Charges for Services	142,050	142,050	151,289	9,239
Miscellaneous Revenues	12,500	12,500	20,226	7,726
Transfers from Other Funds	147,855	147,855	147,855	-
Amounts Available for Appropriation	<u>16,823,092</u>	<u>16,823,092</u>	<u>17,691,739</u>	<u>868,647</u>
Charges to Appropriations (Outflows):				
General Government	1,250,141	1,250,141	1,158,134	92,007
Public Safety	2,698,714	2,698,714	2,654,040	44,674
Public Works	1,320,794	1,320,794	1,323,345	(2,551)
Recreation and Culture	218,851	218,851	207,660	11,191
Health and Welfare	46,386	46,386	38,125	8,261
Education	7,680,220	7,680,220	7,680,220	-
County Tax	327,821	327,821	327,821	-
Outside Appropriations	24,450	24,450	23,200	1,250
Unclassified	162,544	399,099	69,095	330,004
Transfers to Other Funds	301,634	301,634	301,634	-
Total Charges to Appropriations	<u>14,124,410</u>	<u>14,360,965</u>	<u>13,876,129</u>	<u>484,836</u>
Budgetary Fund Balance, June 30	<u>\$ 2,698,682</u>	<u>\$ 2,462,127</u>	<u>\$ 3,815,610</u>	<u>\$ 1,353,483</u>
Utilization of Restricted Fund Balance	\$ -	\$ 236,555	\$ -	\$ (236,555)
Utilization of Unassigned Fund Balance	100,000	100,000	-	(100,000)
	<u>\$ 100,000</u>	<u>\$ 336,555</u>	<u>\$ -</u>	<u>\$ (336,555)</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE 2

TOWN OF BERWICK, MAINE

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

	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>						
Proportion of the net pension liability (asset)	0.41%	0.40%	0.39%	0.38%	0.40%	0.41%
Proportionate share of the net pension liability (asset)	\$ 1,121,880	\$ 1,657,737	\$ 2,088,826	\$ 1,220,216	\$ 618,310	\$ 1,273,810
Covered payroll	\$ 1,735,966	\$ 1,709,570	\$ 1,575,504	\$ 1,431,047	\$ 1,387,898	\$ 1,312,202
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	64.63%	96.97%	132.58%	85.27%	44.55%	97.07%
Plan fiduciary net position as a percentage of the total pension liability	91.14%	86.43%	86.40%	81.61%	88.30%	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 independent auditors' report and notes to financial statements.

SCHEDULE 3

TOWN OF BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>						
Contractually required contribution	\$ 252,736	\$ 227,033	\$ 207,520	\$ 184,475	\$ 156,335	\$ 139,293
Contributions in relation to the contractually required contribution	<u>(252,736)</u>	<u>(227,033)</u>	<u>(207,520)</u>	<u>(184,475)</u>	<u>(156,335)</u>	<u>(139,293)</u>
Contribution deficiency (excess)	<u>\$ -</u>					
Covered payroll	\$ 1,882,888	\$ 1,735,966	\$ 1,709,570	\$ 1,575,504	\$ 1,431,047	\$ 1,387,898
Contributions as a percentage of covered payroll	13.42%	13.08%	12.14%	11.71%	10.92%	10.04%

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

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR YEAR ENDED JUNE 30, 2019

	Increase (Decrease)		
	Net OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at 1/1/18 (Reporting December 31, 2018)	\$ 73,326	\$ -	\$ 73,326
Changes for the year:			
Service cost	7,310	-	7,310
Interest	2,769	-	2,769
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(8,502)	-	(8,502)
Contributions - employer	-	273	(273)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(273)	(273)	-
Administrative expense	-	-	-
Net changes	<u>1,304</u>	<u>-</u>	<u>1,304</u>
Balances at 1/1/19 (Reporting December 31, 2019)	<u>\$ 74,630</u>	<u>\$ -</u>	<u>\$ 74,630</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	<u>2019</u>	<u>2018</u>
<u>Total OPEB liability</u>		
Service cost (BOY)	7,310	6,197
Interest (includes interest on service cost)	2,769	2,055
Changes of benefit terms	-	-
Differences between expected and actual experience	-	7,493
Changes of assumptions	(8,502)	9,455
Benefit payments, including refunds of member contributions	<u>(273)</u>	<u>(91)</u>
Net change in total OPEB liability	\$ 1,304	\$ 25,109
Total OPEB liability - beginning	\$ 73,326	\$ 48,217
Total OPEB liability - ending	\$ 74,630	\$ 73,326
<u>Plan fiduciary net position</u>		
Contributions - employer	273	91
Contributions - member	-	-
Net investment income	-	-
Benefit payments, including refunds of member contributions	(273)	(91)
Administrative expense	-	-
Net change in fiduciary net position	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning	\$ -	\$ -
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 74,630</u>	<u>\$ 73,326</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-	-
Covered payroll	\$ 831,195	\$ 831,195
Net OPEB liability as a percentage of covered payroll	9.0%	8.8%

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

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>		
Employer contributions	\$ 273	\$ 91
Benefit payments	<u>(273)</u>	<u>(91)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 831,195	\$ 831,195
Contributions as a percentage of covered payroll	0.00%	0.00%

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

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019

Changes of Assumptions

MEPERS Pension Plan:

For the PLD Consolidated Plan, the discount rate was reduced from 6.875% to 6.75%. In addition, the cost of living benefit increases for the PLD Plan decreased from 2.20% to 1.91%.

MMEHT OPEB Plan:

There was a change in the discount rate from 3.44% to 4.10% per GASB 75 discount rate selection.

See accompanying independent auditors' report and 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.

- Schedule of Departmental Operations - General Fund
- 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 Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds

SCHEDULE A

TOWN OF BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
General government	\$ 314,805	\$ (26,517)	\$ 288,288	\$ 220,627	\$ 67,661
Town administration	351,806	26,517	378,323	373,835	4,488
Town clerk	262,017	-	262,017	248,852	13,165
Planning	116,823	(5,690)	111,133	91,226	19,907
Assessing	86,550	5,690	92,240	92,240	-
Town hall	118,140	-	118,140	131,354	(13,214)
	<u>1,250,141</u>	<u>-</u>	<u>1,250,141</u>	<u>1,158,134</u>	<u>92,007</u>
Public Safety -					
Police department	1,679,556	5,944	1,685,500	1,671,309	14,191
Fire department	822,770	(5,944)	816,826	786,343	30,483
Hydrants	196,388	-	196,388	196,388	-
	<u>2,698,714</u>	<u>-</u>	<u>2,698,714</u>	<u>2,654,040</u>	<u>44,674</u>
Public Works -					
Public works	880,635	-	880,635	865,486	15,149
Transfer station	440,159	-	440,159	457,859	(17,700)
	<u>1,320,794</u>	<u>-</u>	<u>1,320,794</u>	<u>1,323,345</u>	<u>(2,551)</u>

TOWN OF BERWICK, MAINE
SCHEDULE A (CONTINUED)

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation and Culture -					
Recreation	114,851	-	114,851	103,660	11,191
Berwick Library Association	104,000	-	104,000	104,000	-
	<u>218,851</u>	<u>-</u>	<u>218,851</u>	<u>207,660</u>	<u>11,191</u>
Health and Welfare -					
General assistance	10,000	-	10,000	1,739	8,261
Sewer	36,386	-	36,386	36,386	-
	<u>46,386</u>	<u>-</u>	<u>46,386</u>	<u>38,125</u>	<u>8,261</u>
Education	<u>7,680,220</u>	<u>-</u>	<u>7,680,220</u>	<u>7,680,220</u>	<u>-</u>
County Tax	<u>327,821</u>	<u>-</u>	<u>327,821</u>	<u>327,821</u>	<u>-</u>
Outside Appropriations -					
Christmas decorations	1,000	-	1,000	-	1,000
Memorial day	1,200	-	1,200	1,200	-
Seacoast Shipyard Association	500	-	500	500	-
Coast Bus Service	20,000	-	20,000	20,000	-
Americian Legion	1,500	-	1,500	1,500	-
Miscellaneous	250	-	250	-	250
	<u>24,450</u>	<u>-</u>	<u>24,450</u>	<u>23,200</u>	<u>1,250</u>

TOWN OF BERWICK, MAINE
SCHEDULE A (CONTINUED)

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Debt Service -					
Principal	62,500	-	62,500	62,500	-
Interest	30,355	-	30,355	30,355	-
	<u>92,855</u>	<u>-</u>	<u>92,855</u>	<u>92,855</u>	<u>-</u>
Unclassified -					
Contingency	10,000	33,391	43,391	4,000	39,391
FF/EMT vacancy contingency	-	30,000	30,000	-	30,000
Stormwater eng	18,400	3,802	22,202	18,385	3,817
Update properties	-	5,000	5,000	5,000	-
ADA repairs/modifications	-	11,005	11,005	-	11,005
Economic development	15,000	41,538	56,538	16,167	40,371
Emergency management	500	1,823	2,323	54	2,269
Triumph restoration	-	4,138	4,138	-	4,138
Recreation donation	-	858	858	-	858
Unfunded liabilities	13,000	105,000	118,000	11,765	106,235
Overlay	105,644	-	105,644	13,724	91,920
	<u>162,544</u>	<u>236,555</u>	<u>399,099</u>	<u>69,095</u>	<u>330,004</u>
Transfers to Other Funds -					
Capital projects funds	280,000	-	280,000	280,000	-
Enterprise fund	21,634	-	21,634	21,634	-
	<u>301,634</u>	<u>-</u>	<u>301,634</u>	<u>301,634</u>	<u>-</u>
Total Departmental Operations	<u>\$ 14,124,410</u>	<u>\$ 236,555</u>	<u>\$ 14,360,965</u>	<u>\$ 13,876,129</u>	<u>\$ 484,836</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 18,039	\$ 18,039
Due from other governments	2,798	-	-	2,798
Due from other funds	469,290	163,786	-	633,076
TOTAL ASSETS	\$ 472,088	\$ 163,786	\$ 18,039	\$ 653,913
LIABILITIES				
Due to other funds	\$ 2,143	\$ -	\$ -	\$ 2,143
TOTAL LIABILITIES	2,143	-	-	2,143
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	145,780	-	18,039	163,819
Committed	-	163,786	-	163,786
Assigned	326,308	-	-	326,308
Unassigned	(2,143)	-	-	(2,143)
TOTAL FUND BALANCES	469,945	163,786	18,039	651,770
TOTAL LIABILITIES AND FUND BALANCES	\$ 472,088	\$ 163,786	\$ 18,039	\$ 653,913

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 46,695	\$ -	\$ -	\$ 46,695
Charges for services	229,835	-	-	229,835
Interest income	-	-	58	58
Other	-	43,100	-	43,100
TOTAL REVENUES	276,530	43,100	58	319,688
EXPENDITURES				
Capital outlay	-	172,127	-	172,127
Other	302,737	-	-	302,737
TOTAL EXPENDITURES	302,737	172,127	-	474,864
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(26,207)	(129,027)	58	(155,176)
OTHER FINANCING SOURCES (USES)				
Debt proceeds	-	36,637	-	36,637
Transfers in	-	105,000	-	105,000
Transfers (out)	(25,000)	-	-	(25,000)
TOTAL OTHER FINANCING SOURCES (USES)	(25,000)	141,637	-	116,637
NET CHANGE IN FUND BALANCES	(51,207)	12,610	58	(38,539)
FUND BALANCES - JULY 1	521,152	151,176	17,981	690,309
FUND BALANCES - JUNE 30	\$ 469,945	\$ 163,786	\$ 18,039	\$ 651,770

See accompanying independent auditors' report and notes to financial statements.

Special Revenue Funds

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.

SCHEDULE D

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Town Hall Water Damage	Brownfield Cleanup Grants	Fire Memorial	Town Hall Auditorium	Village Overlay TIF	Police Grants	Recreation Trips	Recreation Fees	Riverfront
ASSETS									
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,798	\$ -	\$ -	\$ -
Due from other funds	1,030	41,767	-	3,131	6,162	27,787	57,102	94,715	6,984
TOTAL ASSETS	\$ 1,030	\$ 41,767	\$ -	\$ 3,131	\$ 6,162	\$ 30,585	\$ 57,102	\$ 94,715	\$ 6,984
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ 2,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	\$ -	\$ -	\$ 2,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	6,162	98	-	-	6,984
Committed	-	-	-	-	-	-	-	-	-
Assigned	1,030	41,767	-	3,131	-	30,487	57,102	94,715	-
Unassigned	-	-	(2,143)	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	1,030	41,767	(2,143)	3,131	6,162	30,585	57,102	94,715	6,984
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,030	\$ 41,767	\$ -	\$ 3,131	\$ 6,162	\$ 30,585	\$ 57,102	\$ 94,715	\$ 6,984

SCHEDULE D (CONTINUED)

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Farmers' Market	Community Center	Ice Rink	Rec Impact Fees	BEBA	MMEHT Wellness Initiative	York Hospital	Berwick Community Television	Open Space	Total
ASSETS										
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,798
Due from other funds	1,722	1,749	350	48,184	4,130	201	250	98,076	75,950	469,290
TOTAL ASSETS	\$ 1,722	\$ 1,749	\$ 350	\$ 48,184	\$ 4,130	\$ 201	\$ 250	\$ 98,076	\$ 75,950	\$ 472,088
LIABILITIES										
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,143
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,143
FUND BALANCES (DEFICITS)										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	1,722	1,749	350	48,184	4,130	201	250	-	75,950	145,780
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	98,076	-	326,308
Unassigned	-	-	-	-	-	-	-	-	-	(2,143)
TOTAL FUND BALANCES (DEFICITS)	1,722	1,749	350	48,184	4,130	201	250	98,076	75,950	469,945
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,722	\$ 1,749	\$ 350	\$ 48,184	\$ 4,130	\$ 201	\$ 250	\$ 98,076	\$ 75,950	\$ 472,088

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE E

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Town Hall Water Damage	Brownfield Cleanup Grants	Fire Memorial	Town Hall Auditorium	Village Overlay TIF	Police Grants	Recreation Trips	Recreation Fees	Riverfront
REVENUES									
Intergovernmental	\$ -	\$ 35,438	\$ -	\$ -	\$ 1,684	\$ 9,573	\$ -	\$ -	\$ -
Charges for services	800	-	-	-	-	31,092	47,486	48,653	520
TOTAL REVENUES	800	35,438	-	-	1,684	40,665	47,486	48,653	520
EXPENDITURES									
Other	-	74,272	2,143	-	-	24,985	40,591	25,798	500
TOTAL EXPENDITURES	-	74,272	2,143	-	-	24,985	40,591	25,798	500
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	800	(38,834)	(2,143)	-	1,684	15,680	6,895	22,855	20
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	(25,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	(25,000)	-
NET CHANGE IN FUND BALANCES (DEFICITS)	800	(38,834)	(2,143)	-	1,684	15,680	6,895	(2,145)	20
FUND BALANCES (DEFICITS) - JULY 1	230	80,601	-	3,131	4,478	14,905	50,207	96,860	6,964
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,030	\$ 41,767	\$ (2,143)	\$ 3,131	\$ 6,162	\$ 30,585	\$ 57,102	\$ 94,715	\$ 6,984

SCHEDULE E (CONTINUED)

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Farmers' Market	Community Center	Ice Rink	Rec Impact Fees	BEBA	MMEHT Wellness Initiative	York Hospital	Berwick Community Television	Open Space Impact Fees	Total
REVENUES										
Intergovernmental Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,695
TOTAL REVENUES	4,469	-	-	28,250	550	-	-	39,765	28,250	229,835
	4,469	-	-	28,250	550	-	-	39,765	28,250	276,530
EXPENDITURES										
Other	4,708	-	-	25,277	565	-	-	103,898	-	302,737
TOTAL EXPENDITURES	4,708	-	-	25,277	565	-	-	103,898	-	302,737
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(239)	-	-	2,973	(15)	-	-	(64,133)	28,250	(26,207)
OTHER FINANCING SOURCES (USES)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-	(25,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-	(25,000)
NET CHANGE IN FUND BALANCES (DEFICITS)	(239)	-	-	2,973	(15)	-	-	(64,133)	28,250	(51,207)
FUND BALANCES (DEFICITS) - JULY 1	1,961	1,749	350	45,211	4,145	201	250	162,209	47,700	521,152
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,722	\$ 1,749	\$ 350	\$ 48,184	\$ 4,130	\$ 201	\$ 250	\$ 98,076	\$ 75,950	\$ 469,945

See accompanying independent auditors' report and 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.

SCHEDULE F

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

	Town Hall Reserve	Planning Reserve	Police Department Reserve	Civil Defense	Highway Equipment Reserve	Transfer Station Reserve	Recreation Improvement Reserve	Total
ASSETS								
Due from other funds	\$ 34,054	\$ 26,995	\$ 17,522	\$ 3,156	\$ 49,076	\$ 153	\$ 32,830	\$ 163,786
TOTAL ASSETS	<u>\$ 34,054</u>	<u>\$ 26,995</u>	<u>\$ 17,522</u>	<u>\$ 3,156</u>	<u>\$ 49,076</u>	<u>\$ 153</u>	<u>\$ 32,830</u>	<u>\$ 163,786</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	34,054	26,995	17,522	3,156	49,076	153	32,830	163,786
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>34,054</u>	<u>26,995</u>	<u>17,522</u>	<u>3,156</u>	<u>49,076</u>	<u>153</u>	<u>32,830</u>	<u>163,786</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 34,054</u>	<u>\$ 26,995</u>	<u>\$ 17,522</u>	<u>\$ 3,156</u>	<u>\$ 49,076</u>	<u>\$ 153</u>	<u>\$ 32,830</u>	<u>\$ 163,786</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Town Hall Reserve	Planning Reserve	Police Department Reserve	Civil Defense	Highway Equipment Reserve	Transfer Station Reserve	Recreation Improvement Reserve	Total
REVENUES								
Other	\$ -	\$ -	\$ -	\$ -	\$ 43,100	\$ -	\$ -	\$ 43,100
TOTAL REVENUES	-	-	-	-	43,100	-	-	43,100
EXPENDITURES								
Capital outlay	-	13,175	53,681	-	105,271	-	-	172,127
TOTAL EXPENDITURES	-	13,175	53,681	-	105,271	-	-	172,127
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(13,175)	(53,681)	-	(62,171)	-	-	(129,027)
OTHER FINANCING SOURCES (USES)								
Debt proceeds	-	-	36,637	-	-	-	-	36,637
Transfers in	-	30,000	10,000	-	65,000	-	-	105,000
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	30,000	46,637	-	65,000	-	-	141,637
NET CHANGE IN FUND BALANCES	-	16,825	(7,044)	-	2,829	-	-	12,610
FUND BALANCES - JULY 1	34,054	10,170	24,566	3,156	46,247	153	32,830	151,176
FUND BALANCES - JUNE 30	\$ 34,054	\$ 26,995	\$ 17,522	\$ 3,156	\$ 49,076	\$ 153	\$ 32,830	\$ 163,786

See accompanying independent auditors' report and 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.

SCHEDULE H

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2019

	McCue Lord Trust	Lord's Cemetery Maintenance	Webster Cemetery	Lena Clark Cemetery Road	Monument Fund	300th Anniversary	Total
ASSETS							
Cash and cash equivalents	\$ 1,195	\$ 1,195	\$ 4,220	\$ 7,577	\$ 840	\$ 3,012	\$ 18,039
TOTAL ASSETS	<u>\$ 1,195</u>	<u>\$ 1,195</u>	<u>\$ 4,220</u>	<u>\$ 7,577</u>	<u>\$ 840</u>	<u>\$ 3,012</u>	<u>\$ 18,039</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,195	1,195	4,220	7,577	840	3,012	18,039
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,195</u>	<u>1,195</u>	<u>4,220</u>	<u>7,577</u>	<u>840</u>	<u>3,012</u>	<u>18,039</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,195</u>	<u>\$ 1,195</u>	<u>\$ 4,220</u>	<u>\$ 7,577</u>	<u>\$ 840</u>	<u>\$ 3,012</u>	<u>\$ 18,039</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE I

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	McCue Lord Trust	Lord's Cemetery Maintenance	Webster Cemetery	Lena Clark Cemetery Road	Monument Fund	300th Anniversary	Total
REVENUES							
Interest income	\$ 4	\$ 4	\$ 13	\$ 24	\$ 3	\$ 10	\$ 58
TOTAL REVENUES	<u>4</u>	<u>4</u>	<u>13</u>	<u>24</u>	<u>3</u>	<u>10</u>	<u>58</u>
EXPENDITURES							
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4	4	13	24	3	10	58
FUND BALANCES - JULY 1	1,191	1,191	4,207	7,553	837	3,002	17,981
FUND BALANCES - JUNE 30	<u>\$ 1,195</u>	<u>\$ 1,195</u>	<u>\$ 4,220</u>	<u>\$ 7,577</u>	<u>\$ 840</u>	<u>\$ 3,012</u>	<u>\$ 18,039</u>

See accompanying independent auditors' report and notes to financial statements.



Proven Expertise & Integrity

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Selectmen
Town of Berwick
Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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, 2019 and the related notes to the financial statements, which collectively comprise the Town of Berwick, Maine's basic financial statements and have issued our report thereon dated January 20, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Berwick, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Berwick, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Berwick, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

3 Old Orchard Road, Buxton, Maine 04093
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www.rhrsmith.com

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Berwick, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
January 20, 2020

2020 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 14th day of July, 2020, at 8:00 a.m. until 8:00 p.m. to act on Article 1 through 47 as set out below:

ARTICLE 1

To elect a Moderator to preside over the meeting.

ARTICLE 2

To elect by secret ballot, two Selectmen (who also serves as Assessor and Overseer of the Poor) for three years and one School Board Members for MSAD #60 for three years.

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 5:0

ARTICLE 4

Shall the Town vote to adopt the proposed amendments to the Land Use Ordinance regarding Adult Use Marijuana? (Exhibit B attached hereto).

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 5

Shall the Town vote to adopt the proposed addition of the Marijuana Establishment Licensing Ordinance to the Land Use Ordinance regarding Marijuana Establishments? (Exhibit C attached hereto).

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 6

Shall the Town vote to adopt the proposed amendment to the Subdivision Regulations? (Exhibit D attached hereto)

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 7

Shall the Town vote to adopt the proposed Rezoning Request for 1 Lot at 20 Rochester Street from R1 to C/I and Village Overlay District? (Exhibit E attached hereto)

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 8

Shall the Town vote to adopt the proposed Recreation Master Plan? (Exhibit F attached hereto).

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 9

Shall the Town vote to use up to **\$2,900,000** from estimated revenues to reduce the amount to be raised by taxation in Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 10

Shall the Town vote to raise and appropriate the sum of **\$346,325** for the General Expense Account for Fiscal Year 2020/2021, which begins July 1, 2020?

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 5:0

ARTICLE 11

Shall the Town vote to raise and appropriate the sum of **\$411,431** for the Town Administration Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 12

Shall the Town vote to raise and appropriate the sum of **\$297,482** for the Town Clerk Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 13

Shall the Town vote to raise and appropriate the sum of **\$202,800** for the Planning Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 14

Shall the Town vote to raise and appropriate the sum of **\$114,400** for the Assessor's Office Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 15

Shall the Town vote to raise and appropriate the sum of **\$180,150** for the Town Hall Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 16

Shall the Town vote to raise and appropriate the sum of **\$10,000** for the General Assistance Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 17

Shall the Town vote to raise and appropriate the sum of **\$1,997,749** for the Police Department Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 18

Shall the Town vote to raise and appropriate the sum of **\$1,091,148** for the Fire Department Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 19

Shall the Town vote to raise and appropriate the sum of **\$1,141,833** for the Public Works Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 20

Shall the Town vote to raise and appropriate the sum of **\$297,662** for the Berwick Public Library Account for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 21

Shall the Town vote to authorize the expenditure of all revenues received from the State of Maine Urban/Rural Initiative Program for Fiscal Year 2020/2021 for road improvements as authorized by the Program with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 22

Shall the Town vote to raise and appropriate the sum of **\$546,317** for the Refuse Disposal Account for Fiscal Year 2020/2021, which begins July 1, 2020?

NOTE: This Account will be used to fund the operations of the Berwick Transfer Station during Fiscal Year 2020/2021.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 23

Shall the Town vote to raise and appropriate from taxes the sum of **\$120,901** and appropriate the sum of **\$100,000** from the existing Recreation Revenue account for a total of **\$220,901** for the Recreation Account for Fiscal Year 2020/2021, which begins July 1, 2020? The current balance in the Recreation Revenue account is **\$151,817**.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 24

Shall the Town vote to raise and appropriate the sum of **\$542,037** for Debt Service to cover this appropriation for Fiscal Year 2020/2021, which begins July 1, 2020 and as authorized by the passage of Article 31 & 32 at the 2016 Annual Town Meeting and Article 5 at the November 6, 2018 Referendum Election?

NOTE: The voters approved the issuance of general obligation bonds up to \$1,000,000 for two fire trucks and up to \$125,000 for new windows in the Town Hall auditorium and repair of the Town Hall clock. The voters approved the issuance of general obligation bonds not to exceed \$6,000,000 for the design, construction and improvements of a new fire station and the design, construction and improvements for a police department building renovation.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 25

Shall the Town vote to raise and appropriate the sum of **\$26,450** for the Community/Agency Appropriations Account for Fiscal Year 2020/2021, which begins July 1, 2020?

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 Citizen Recognition Dinner, Memorial Day, Holiday Decorations, York County Shelter and the Seacoast Shipyard Association.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 26

Shall the Town vote to raise and appropriate the sum of **\$196,388** for the annual Fire Protection (i.e., fire hydrants) costs for Fiscal Year 2020/2021, which begins July 1, 2020?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 27

Shall the Town vote to raise and appropriate the sum of **\$100,000** for the purpose of investing in the capital purchase and replacement of Fire Department apparatus and vehicles for Fiscal Year 2020/2021 and place this amount into the Fire Department Capital account established for this purpose, with any unspent balances to carry forward each year until full expended?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 28

Shall the Town vote to appropriate the sum of **\$600,000** from Unassigned Fund Balance for Fiscal Year 2020/2021 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 4:0

ARTICLE 29

Shall the Town vote to raise and appropriate the sum of **\$20,000** as the first lease payment for the purchase of one new police cruiser for Fiscal Year 2020/2021, which begins July 1, 2020 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 5:0

ARTICLE 30

Shall the Town vote to raise and appropriate the sum of **\$42,000** for Fiscal Year 2020/2021, which begins July 1, 2020, and authorize its use to continue addressing storm drainage system outfall issues identified by the Maine DEP during an audit of the Town's stormwater drainage system, and place this amount into the Planning Capital Reserve account established for this purpose with unspent balances to be carried forward each year until fully expended?

NOTE: If approved these funds will be used for the design work on outfall 8 located on First Street and the eventual repairs as determined by the design work.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 31

Shall the Town vote to raise and appropriate the sum of **\$20,000** 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 2020/2021, which begins July 1, 2020 and with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 32

Shall the Town vote to raise and appropriate the sum of **\$24,000** for the Federal Stormwater Program for Fiscal Year 2020/2021, which begins July 1, 2020 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 5:0

ARTICLE 33

Shall the Town vote to raise and appropriate the sum of **\$3,750** for Economic Development purposes for Fiscal Year 2020/2021, which begins July 1, 2020 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 5:0

ARTICLE 34

Shall the Town vote to raise and appropriate the sum of **\$1,000** for Emergency Management for Fiscal Year 2020/2021, which begins July 1, 2020 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 5:0

ARTICLE 35

Shall the Town vote to appropriate the sum of **\$62,500** from the Unassigned Fund Balance for Self-Contained Breathing Apparatus (SCBA), Personal Protective Gear, Mobile Radio, and Cardiopulmonary Resuscitation (CPR) equipment for Fiscal Year 2020/2021, which begins July 1, 2020 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 36

Shall the Town vote to appropriate the sum of **\$100,000** from the Unassigned Fund Balance for the for Fiscal Year 2020/2021, which begins July 1, 2020 for fuel tank replacement at Public Works as required by DEP?

NOTE: Fuel Tanks will be replaced in July 2020.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 37

Shall the Town vote to raise and appropriate the sum of **\$15,000** for the Unfunded Liabilities Account for Fiscal Year 2020/2021, which begins July 1, 2020 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 current balance in this account is **\$106,235** and the Town's compensated absences balance as of June 30, 2019 was **\$301,033**.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 38

Shall the Town vote to raise and appropriate the sum of **\$25,000** for the for Fiscal Year 2020/2021, which begins July 1, 2020 and consecutive fiscal years for grant matching funds to be placed into this account and carried forward each year?

NOTE: This funding will be used for 20% matching funds for KACTS (Kittery Area MPO), MDOT (Maine Dept. of Transportation) road programs, and Community Development Block Grants if awarded.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 39

Shall the Town vote to appropriate the sum of **\$41,600** from the Unassigned Fund Balance for Fiscal Year 2020/2021, which begins July 1, 2020 and authorize its use for the purchase of Police Department capital items (including radios, taser equipment, fire arms replacement, furniture, 3 laptop replacements, server and modems)?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 40

Shall the Town vote to appropriate a sum not to exceed **\$120,000** from the Unassigned Fund Balance for Fiscal Year 2020/2021, which begins July 1, 2020 and authorize its use for the installation of radiant heat in the apparatus bay of the new fire station?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 41

Shall the Town vote to appropriate the sum of **\$50,000** from the Unassigned Fund Balance for Fiscal Year 2020/2021, which begins July 1, 2020 and authorize placing it in the Recreation Reserve Account to be used for Capital Projects?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 42

Shall the Town vote to authorize the Board of Selectmen to enter into a purchase and sale agreement with landowners for the purchase of property that allows the expansion of Memorial Field.

NOTE: Funding for the purchase will be used from Impact Fees that are allowed to be used for these types of community projects.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 43

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 Quadripoint Investment Management. The interest balance as of June 30, 2019 was **\$99,766**, 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 2020/2021.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 44

Shall the Town vote to charge interest on unpaid taxes at the rate of **9.00%** per annum, and to set the date when taxes committed for Fiscal Year 2020-2021 (July 1, 2020 through June 30, 2021) become due and payable as October 15, 2020 and April 15, 2021, with said interest to be collected after October 16, 2020 and April 16, 2021, and allow the Tax Collector to accept prepayment of taxes prior to the Tax Commitment Date?

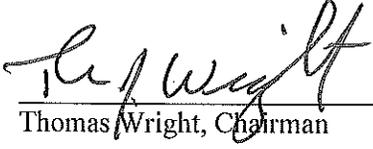
THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

ARTICLE 45

Shall the Town Vote to set an interest rate of **4.00%** 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, uncollectable taxes or abatements granted to be charged against the annual overlay?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5:0

The July 14, 2020 Town Meeting Warrant is signed and approved as presented/amended by the Berwick Board of Selectmen at its meeting on the 12th day of May 2020.


Thomas Wright, Chairman

Edward Ganiere, Vice Chair

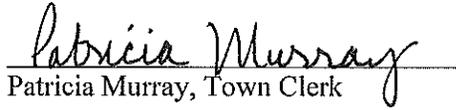
Noah Cobb


Kenneth D. Manning, Jr.

Mark Pendergast

Board of Selectman, Town of Berwick, Maine

ATTEST:


Patricia Murray, Town Clerk

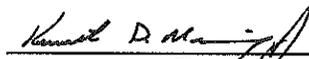
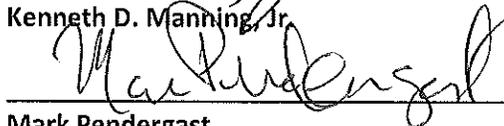
CERTIFICATION OF PROPOSED CHANGES
TO THE
BERWICK LAND USE ORDINANCE

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, Chair

Edward Ganiere, Vice Chair

Noah Cobb


Kenneth D. Manning, Jr.

Mark Pendergast

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 24th day of March, 2020.

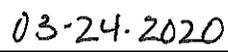

Patricia Murray, Town Clerk

Date

EXHIBIT A

Land Use Ordinance Amendment

1. 6.3 Dimension Requirement Notes:
 10. All uses within the Village Overlay District are exempt from dimensional and density requirements of the underlying District, except the 25' setback requirement from the river, and subject to the requirements established in Section 6.4.
2. Removing Timber Harvesting for State consistency

Q. — Timber Harvesting

(1) In a Resource Protection District abutting a great pond, timber harvesting shall be limited to the following:

(a) Within the strip of land extending 75 feet inland from the normal high-water line in a shoreland area zoned for resource protection abutting a great pond there shall be no timber harvesting except to remove safety hazards.

(b) — Beyond the 75 foot strip referred to in Section 14.15(P)(1)(a) above, timber harvesting is permitted in accordance with paragraph 2 below except that in no case shall the average residual basal area of trees over 4 ½ inches in diameter at 4 1/2 feet above ground level be reduced to less than 30 square feet per acre.

(2) — Except in areas as described in Section 14.15(P)(1) above, timber harvesting shall conform with the following provisions:

(a) — Selective cutting of no more than forty (40) percent of the total volume of trees four (4) inches or more in diameter measured at 4 1/2 feet above ground level on any lot in any ten (10) year period is permitted. In addition:

(i) — Within one hundred (100) feet, horizontal distance, of the normal high-water line of a great pond classified GPA or a river flowing to a great pond classified GPA, and within seventy-five (75) feet, horizontal distance, of the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland, there shall be no clearcut openings and a well-distributed stand of trees and other vegetation, including existing ground cover, shall be maintained.

(ii) — At distances greater than one hundred (100) feet, horizontal distance, of a great pond classified GPA or a river flowing to a great pond classified GPA, and greater than seventy-five (75) feet, horizontal distance, of the normal high-water line of other water bodies or the upland edge of a wetland, harvesting operations shall not create single clearcut openings greater than ten thousand (10,000) square feet in the forest canopy. Where such openings exceed five thousand (5000) square feet they shall be at least one hundred (100) feet, horizontal distance, apart. Such clearcut openings shall be included in the calculation of total volume removal. Volume may be considered to be equivalent to basal area.

EXHIBIT A

~~(b) — No accumulation of slash shall be left within fifty (50) feet, horizontal distance, of the normal high-water line of a water body. In all other areas slash shall either be removed or disposed of in such a manner that it lies on the ground and no part thereof extends more than four (4) feet above the ground. Any debris that falls below the normal high-water line of a water body or tributary stream shall be removed.~~

~~(c) — Timber harvesting equipment shall not use stream channels as travel routes except when:~~

~~(i) — Surface waters are frozen; and~~

~~(ii) — The activity will not result in any ground disturbance.~~

~~(d) — All crossings of flowing water shall require a bridge or culvert, except in areas with low banks and channel beds which are composed of gravel, rock or similar hard surface which would not be eroded or otherwise damaged.~~

~~(e) — Skid trail approaches to water crossings shall be located and designed so as to prevent water runoff from directly entering the water body or tributary stream. Upon completion of timber harvesting, temporary bridges and culverts shall be removed and areas of exposed soil revegetated.~~

~~(f) — Except for water crossings, skid trails and other sites where the operation of machinery used in timber harvesting results in the exposure of mineral soil shall be located such that an unscarified strip of vegetation of at least seventy-five (75) feet, horizontal distance, in width for slopes up to ten (10) percent shall be retained between the exposed mineral soil and the normal high-water line of a water body or upland edge of a wetland. For each ten (10) percent increase in slope, the unscarified strip shall be increased by twenty (20) feet, horizontal distance. The provisions of this paragraph apply only to a face sloping toward the water body or wetland, provided, however, that no portion of such exposed mineral soil on a back face shall be closer than twenty five (25) feet, horizontal distance, from the normal high-water line of a water body or upland edge of a wetland.~~

3. Updating Owner Occupied Apartment to Accessory Dwelling Unit (ADU)

Owner Occupied Apartment: ~~A separate dwelling located within and subordinate to a single-family dwelling, and where the principal dwelling unit or apartment is occupied by a person who has a possessory interest in the real estate.~~

Accessory Dwelling Unit (ADU): ~~An apartment created by converting part of a single-family dwelling or accessory building into a separate dwelling unit. See Section 8.13 for Performance Standards.~~

EXHIBIT A

	R1	R2	R3	C/I	RC/I	AP	LR	SC/I	RP	SP
Owner Occupied Apartment	P	P	P	P	C*	C*	C*	<u>P*</u>	X	X
<u>Accessory Dwelling Unit</u>										

8.13 ~~Owner Occupied Apartments.~~ Accessory Dwelling Units (ADUs)

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 be more than 400 square feet and shall not exceed 30 50 percent of the total living area of the building.

2. ~~"Owner-occupied" means that either~~ The principal dwelling unit or the accessory apartment **shall be** 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 Accessory Dwelling Unit, 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.~~ Any external expansion of the structure shall have a relationship to existing buildings and neighborhood.

5. The dimensional Minimum Lot Size standards found in Section 6.3 are waived. All setback requirements shall be met. ~~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.

EXHIBIT A

4. Rename Low-Impact Industrial to Low-Impact Manufacturing
5. Since Industrial is no longer in C/I. Rename the Commercial/Industrial District to Village/Commercial
6. **7.6 Noise**

No person shall engage in ~~construction~~ activities on a site abutting any residential use between the hours of 10 p.m. and 7 a.m.

7. **A substantial expansion requires Conditional Use approval.** Substantial expansion shall be defined as:

1. Floor space increase of ~~500~~ **1,500** square feet or 25 percent of the existing floor space, whichever is less; or ...

8. Mineral Extraction from Allowed to Conditional Use

	R1	R2	R3	C/I	RC/I	AP	LR	SC/I	RP	SP
Mineral Extraction	A-C*	A-C*	A-C*	A X	A-C*	A-C*	A-C*	A-C*	A-C*	A-C*

9. **Parking Space:** An area of ~~200 square feet, exclusive of drivers or aisles~~ for the parking of vehicles.

10. Reduce RC/I front setback from 50' to 40'

<u>REQUIREMENTS</u>	<u>R-1</u>	<u>R-2</u>	<u>R-3</u>	<u>C/I</u>	<u>RC/I</u>	<u>AP</u>	<u>VILLAGE</u>
Minimum Front Yard	25	50	75	25	50 <u>40</u>	75	See Note 10

EXHIBIT B

Definitions

Marijuana Caregiver Retail Store: A store that has attributes generally associated with retail stores, including, but not limited to, a fixed location, a sign, regular business hours, accessibility to the public and sales of goods or services directly to a consumer, and that is used by a registered caregiver to offer marijuana plants or harvested marijuana for sale to qualifying patients.

Marijuana Cultivation Facility, Adult Use: A facility licensed under this chapter to purchase marijuana plants and seeds from other cultivation facilities; to cultivate, prepare and package adult use marijuana; to sell adult use marijuana to products manufacturing facilities, to marijuana stores and to other cultivation facilities; and to sell marijuana plants and seeds to other cultivation facilities and immature marijuana plants and seedlings to marijuana stores.

Marijuana Dispensary, Medical: An entity registered under section 2425-A that acquires, possesses, cultivates, manufactures, delivers, transfers, transports, sells, supplies or dispenses marijuana plants or harvested marijuana or related supplies and educational materials to qualifying patients and the caregivers of those patients.

Marijuana Establishment: A cultivation facility, a products manufacturing facility, a testing facility or a marijuana store licensed by the State of Maine.

Marijuana Manufacturing, Adult Use: The production, blending, infusing, compounding or other preparation of marijuana and marijuana products, including, but not limited to, marijuana extraction or preparation by means of chemical synthesis. "Manufacturing" or "manufacture" does not include cultivation or testing.

Marijuana Testing Facility: A facility licensed by the State of Maine to research and test marijuana, marijuana products and other substances.

Medical Marijuana Dispensary/Storefront: An entity registered pursuant to Section 6 of the State of Maine 10-144 CMR Chapter 122 Rules Governing the Maine Medical Use of Marijuana Program that acquires, possesses, cultivates, manufactures, delivers, transfers, transports, sells, supplies or dispenses marijuana, paraphernalia or related supplies and educational materials to qualifying patients and the primary caregivers of those patients.

Marijuana Production Facility, Adult Use: A facility used for cultivating, processing, and/or storing Adult Use Marijuana by an Adult Use cultivator at a location which is not their primary year-round residence or their patient's primary year-round residence.

	R1	R2	R3	C/I	RC/I	AP	LR	SC/I	RP	SP
<u>Medical Marijuana Dispensary/Storefront</u>										
<u>Marijuana Caregiver Retail Store or Dispensary</u>	X	X	X	<u>X</u>	C*	X	X	<u>X</u>	X	X
<u>Marijuana Testing Facility</u>	X	X	<u>C*</u>	X	C*	X	X	X	X	X
<u>Marijuana Cultivation Facility & Marijuana Manufacturing, Adult Use</u>	X	X	<u>C*</u>	X	C*	X	X	X	X	X

EXHIBIT B

8.25 Adult Use & Medical Marijuana

~~Adult Use & Marijuana Production Facilities and Dispensaries/Medical Marijuana Storefronts~~ **Marijuana Establishments** cannot be within 1,000 feet of+:

- Any school – as measured from the nearest property line of the land used for the school to the nearest portion of the proposed business’s building, via straight line measurement.
 - Drug or Alcohol Treatment Facilities – as measured from the nearest property line of the land used for the treatment facility to the nearest portion of the proposed business’s building, via straight line measurement.
 - Child Care Centers – as measured from the nearest property line of the land used for child care purposes to the nearest portion of the proposed business’s building, via straight line measurement.
 - Other **Marijuana Establishments** ~~Marijuana Production Facilities~~ – as measured from the nearest portion of the existing or pending center or store’s building to the nearest portion of the proposed business’s building, via straight line measurement.
- +Existing Medical Marijuana Facilities permitted prior to November 2017 are subject to 500’ setbacks from schools only.**

8.25.4. Odor Control

All ~~Marijuana Production Facilities and Dispensaries/Storefronts~~ **Establishments** must submit an odor control plan with the conditional use application.

A. Odor Control Plans shall consist of the following:

1. Specific Odor-emitting activity(ies) – This section should describe the odor emitting activities or processes (e.g., cultivation) that take place at the facility, the source(s) (e.g., budding plants) of those odors, and the location(s) from which they are emitted (e.g., flowering room)
2. Odor Mitigation Practices – For each odor-emitting source/process outlined in Section 1 of the odor control plan, specify the administrative and engineering controls the facility implements or will implement to control odors.
 - The best control technology for marijuana cultivation facilities is carbon filtration

8.25.5. Security

A. All growing of medical marijuana within a commercial production facility shall occur inside and only within a completely enclosed structure. This does not apply to home

EXHIBIT B

growing of medical marijuana.

B. Prior to granting approval, the Planning and/or Code Enforcement Department shall receive a written statement from the Berwick Chief of Police or designee that security measures are acceptable and also consistent with State requirements. the Department has reviewed the measures and if they have any recommendations.

8.25.6 Performance Standards

A. Signage and advertising. All signage and advertising for any facility responsible for the cultivation, manufacturing, sale or distribution of marijuana shall comply with all applicable provisions of the Land Use Ordinances.

~~B. Cultivation. If marijuana and/or products containing marijuana are sold on the same site, the cultivation area shall be no greater than 50% of the total floor area of the building.~~

B. Consumption.

- Pursuant Maine LR 2395 section 1501 subsection 2, marijuana in the Town of Berwick may only be consumed in a private residence or on private property. Such private property must not generally be accessible to the public and the consumption of marijuana or marijuana products must be explicitly permitted by the property owner. All other consumption limitations in Maine LR 2395 Section 1501 Subsection 2 shall apply in the Town of Berwick.

C. Visibility of activities. All activities of dispensaries, cultivation facilities, processing facilities and marijuana establishments shall be conducted indoors.

8.25.7 Application Requirements

A. An operating plan for the proposed marijuana business including:

- 1. A description of products and services to be provided by the business.**
- 2. A dimensioned floor plan including the layout of the structure and floor plan where the marijuana business is to be located.**

B. A neighborhood responsibility plan that demonstrates how the business will fulfill its responsibilities to the neighborhood for effective mitigation of community impacts, including neighborhood outreach, methods for future communication, and dispute resolution.

C. Elevations of all buildings, existing and new.

D. For cultivation facilities, a plan that specifies how wastewater will be handled.

E. A rendering of the proposed signage.

EXHIBIT B

8.25.8 Permits

A. The number of Conditional Use permits granted in each zone as of June 9, 2020 shall be the limit of permits granted in each zone. The number of Conditional Use permits in each zone shall be tracked and monitored by the Town of Berwick Community Development & Planning Office. This provision shall be reviewed by the Berwick Board of Selectmen and the Berwick Planning Board and amended as needed on an annual basis.

EXHIBIT C

TOWN OF BERWICK MARIJUANA ESTABLISHMENTS LICENSING ORDINANCE

Section 1. Purpose. The purpose of this Ordinance is to provide for and regulate the issuance of local licenses for Marijuana Establishments in the Town of Berwick. Licensing of marijuana facilities shall provide for annual review of and reasonable control over their practices to ensure that life safety and nuisance concerns are addressed.

Section 2. Authority. This article is adopted pursuant to the authority granted by 28-B M.R.S. § 401(3) and 22 M.R.S. §2929-D.

Section 3. License Required.

- a) No person shall establish and operate a Marijuana Establishment without first having obtained a license to conduct such a business from the Board of Selectman.

Section 5. License Procedures.

(a) The Board of Selectmen shall issue licenses to operate Marijuana Establishments in the Town of Berwick. Licenses issued under this Section shall be approved at a Board of Selectmen meeting to be held with public notice and public hearing. The term of any license issued under this Section shall be one (1) year from the date of approval.

(b) Each applicant for a new or renewal license shall complete and file an application on a form prescribed by the Board of Selectmen, together with a Three Thousand Dollar (\$3,000) non-refundable application fee and the annual license fees required by this Ordinance and the following submissions:

1. A copy of the applicant's state license application, if applicable, and supporting documentation as filed with the state licensing authority and any amendments thereto.
2. Evidence of all state approvals or conditional approvals required to operate a Marijuana Establishment, including, but not limited to, a state license as defined by this Article, a state retail certificate, documentation of the registered caregiver's valid Maine state issued registry identification card, or a state health license.
3. If not included in the applicant's state license application, attested copies of the articles of incorporation and bylaws, if the applicant is a corporation, operating agreement if the applicant is a limited liability company, evidence of partnership if the applicant is a partnership, or articles of association and bylaws if the applicant is an association.
4. If not included in the applicant's state license application, an affidavit that identifies all owners, officers, members, managers, or partners of the applicant, their ownership

EXHIBIT C

interests and their places of residence at the time of the application and for the immediately preceding three (3) years.

5. Evidence of all land use approvals or conditional land use approvals required to operate a Marijuana Establishment pursuant to the Berwick Land Use Ordinance, including but not limited to, a building permit, conditional use approval, site plan approval, or certificate of occupancy.

6. A description of the premises for which the license is sought, including a plan of the premises.

(c) Licensing decisions.

1. Applications for any license shall be granted, granted with conditions, or denied by the Board of Selectmen. Conditions may be imposed on any license issued pursuant to this Ordinance as necessary to protect the health, safety, and welfare of the public.

2. Licenses shall be granted in the order that qualified applicants submit a completed application plus the non-refundable application fee.

Section 6. License Fees. The annual fee for a Marijuana Establishment shall be Three Thousand Dollars (\$3,000)

Section 7. Denial, Suspension or Revocation of license.

(a) A license under this Article shall be denied to the following persons:

(1) A person who fails to meet the requirements of this Ordinance. Where an applicant is an entity rather than a natural person, all natural persons with an ownership interest shall meet these requirements.

(2) A person who has had a license for a Marijuana Establishment revoked by the Town or by the State.

(3) An applicant who has not acquired all necessary state approvals and other required local approvals prior to the issuance of a license.

(b) The Board of Selectmen may suspend or revoke a license for any violation of this Ordinance or any other applicable building or life safety code requirements. The Town may suspend or revoke a license if the licensee has a state license for a Marijuana Establishment suspended or revoked by the state. The licensee shall be entitled to notice and a hearing prior to any suspension or revocation.

EXHIBIT C

Section 8. Termination and Abandonment

- (a) Any license holder terminating or abandoning a license granted under this section must file a notice of termination or abandonment with the Town Clerk.
- (b) A license which has been terminated or abandoned by the license holder shall be available to new applicants according to the procedure established in Paragraph 5.

Section 9. Transfer of Ownership and Change of Location.

- (a) Licenses issued under this Ordinance are not transferable to a new owner. Any change in ownership or change in the officers of any corporation, limited liability company, partnership, or association, as applicable, shall require a new license. A Marijuana Establishment must obtain a new license within 90 days from a change in ownership or will be in violation of this Ordinance and will also be subject to the number of authorized licenses outlined in Section 4(a) above.
- (b) Licenses are limited to the location for which they are issued and shall not be transferable to a different location. A licensee who seeks to operate in a new location shall acquire a new license for that location.

Section 10. Violations and Penalties. The Code Enforcement Officer is authorized to enforce the provisions of this Ordinance. Violations of this Ordinance shall be subject to civil penalties in the minimum amount of \$100 and a maximum fine of \$2,500. Each day of a violation shall constitute a separate violation. Any such fine may be in addition to any suspension or revocation imposed in accordance with the provisions of this Ordinance. In any court action, the Town may seek injunctive relief in addition to penalties. The Town shall be entitled to recover its costs of enforcement, including its attorney's fees.

Section 11. Severability.

The provisions of this Article are severable, and if any provision shall be declared to be invalid or void, the remaining provisions shall not be affected and shall remain in full force and effect.

Section 12. Definitions

"Marijuana Establishments" means an Adult Use Marijuana Production Facility, Adult Use Marijuana Store, Medical Marijuana Cooperative, Medical Marijuana Dispensary/Storefront, and a Medical Marijuana Production Facility, as such terms are defined in the Town of Berwick Land Use Ordinance

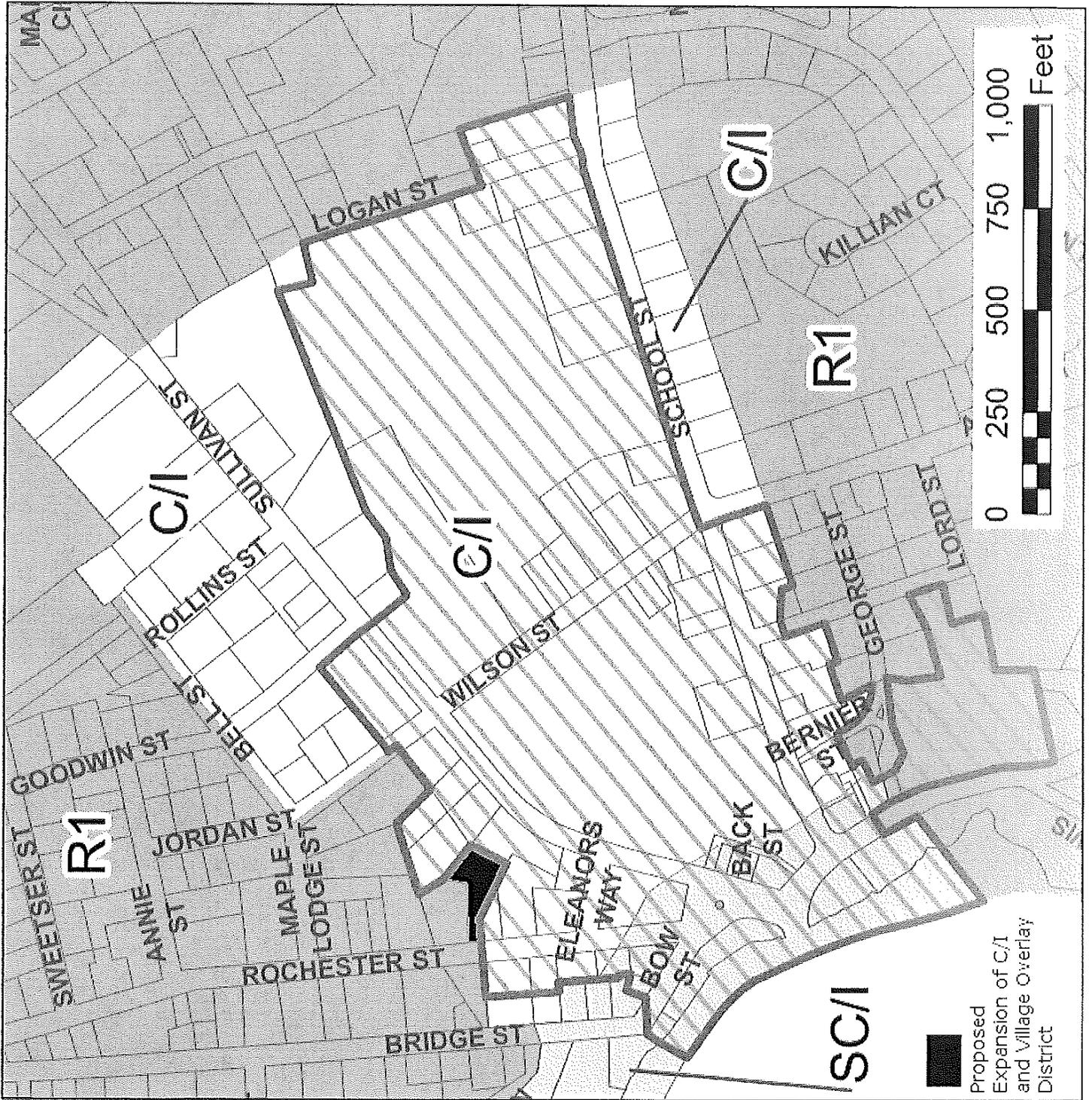
EXHIBIT D

Subdivision Regulations Amendment

6.3.C. Final Plan. The subdivision plan for a Minor Subdivision shall consist of ~~reproducible, stable-based transparencies~~— two plans on 20 pound white paper, one to be recorded at the Registry of Deeds, the other to be filed at the municipal office, and three copies of one or more maps or drawings drawn to a scale of not more than one hundred feet to the inch. The ~~reproducible transparencies~~ plans shall be embossed with the dated seal and signature of the individual(s) responsible for preparation of the plan. Plans for subdivisions containing more than one hundred acres may be drawn at a scale of not more than two hundred feet to the inch provided all necessary detail can easily be read.

8.2 Submissions.

The final plan shall consist of one or more maps or drawings drawn to a scale of not more than one hundred feet to the inch. Plans for subdivisions containing more than 100 acres may be drawn at a scale of not more than two hundred feet to the inch provided all necessary detail can easily be read. Plans shall be no larger than 24 by 36 inches in size, and shall have a margin of two inches outside of the border line on the left side for binding and a one inch margin outside the border along the remaining sides. Space shall be reserved on the plan for endorsement by the Board. ~~Two reproducible, stable-based transparencies~~, Two 20 pound white paper, one to be recorded at the Registry of Deeds, the other to be filed at the municipal office, and three copies of the plan shall be submitted.



BERWICK
Maine



Ruthmannart

RECREATION MASTER PLAN

*Adopted
June 2020*

Berwick Recreation Master Plan 2020

First draft submitted January 10, 2019 to Envision Berwick and Berwick Recreation Commission by committee members Ruth Bleau, Natalie Gould, Scott Richardson, John Stoll, Kim Taylor, Rick Vandenberg (chair), and Penny Zust.

Second draft submitted March 12, 2019 to Board of Selectmen.

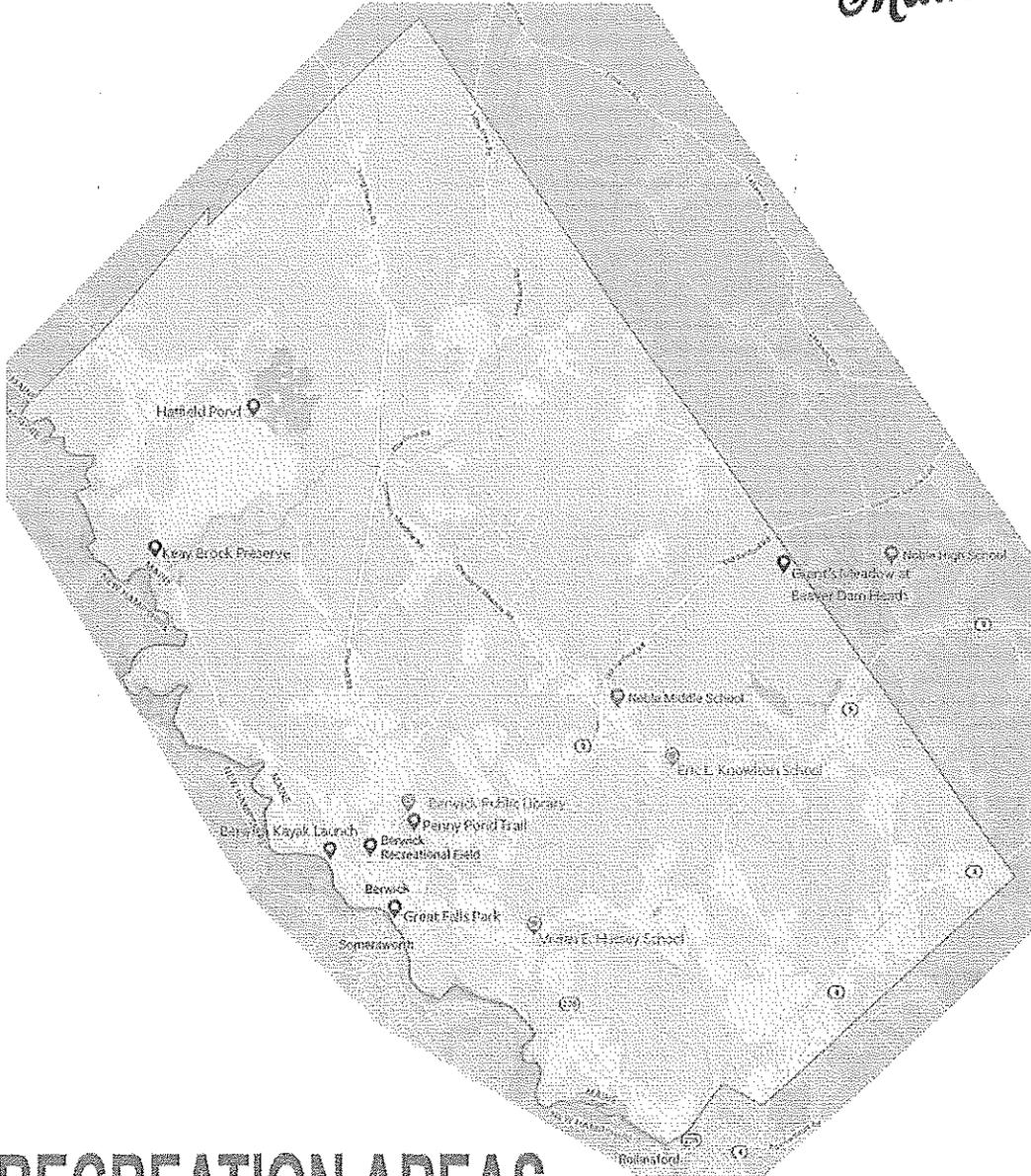
Final draft submitted February 7, 2020 for approval by Board of Selectmen.

Final plan submitted March 10, 2020.

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BERWICK *Maine*



RECREATION AREAS

Introduction

In 2016, Envision Berwick and the Berwick Recreation Commission formed a temporary subcommittee to explore the recreation needs and desires of townspeople and to articulate a vision for meeting them over the next 20 years. The Berwick Recreation Master Plan (Rec Plan), when approved, will fulfill that charge and become an addendum to the town's Comprehensive Plan.

Recreation includes a wide variety of activities that people pursue during their leisure time. By participating in these activities, people improve their physical health and mental well-being while improving quality of life in their community through shared activity.

Berwick residents have, for many years, put time and energy into improving recreational opportunities in town. From team sports to personal exploration, from arts and crafts to lectures, and from story time to parades, the community has broadly defined "recreation" and worked hard to build and maintain diverse programs.

In recent years, some prominent recreation-related projects have included a new canoe/kayak launch on the Salmon Falls River; new trails at Penny Pond, Keay Brook, and Brooks Farm; a new park at Great Falls, and the acquisition of a strategically located parcel on Sullivan Street.

These projects have enhanced civic engagement while providing tangible benefits to the community. With this momentum and a culture of volunteerism, recreation is being considered during the planning of transformative projects such as those at the former Prime Tanning site and new Public Safety Complex.



1 Penny Pond Trail Head

The Recreation Master Planning Committee (Committee) has sought to develop a plan that provides for active¹ and passive² recreation in Berwick over at least two decades, first by evaluating and improving existing town resources, then by identifying new projects that meet the expressed desires of residents for a recreationally vibrant town.

A. Community Input

In fall 2016, the Committee surveyed Berwick residents about their involvement in recreation activities, their use of existing recreational facilities, and their expectations for recreation in Berwick's future. The survey was available online, at Town Hall, at the library, and by mail if

¹ Active recreation includes indoor and outdoor organized sports that generally require administration, scheduling, programming, and often registration or a fee. Examples include youth sports, camping, road races, movie nights, and scouting.

² Passive recreation includes things that are generally self-generated, require no administration, and are unscheduled. Examples include walking, running, kayaking, snowshoeing, skating, and cross-country skiing.

requested. The Committee had an information table with surveys on Election Day 2016, mailed a promotional post card to all Berwick residents in December 2016, and encouraged responses through two outreach events at the Transfer Station in January 2017. Residents completed 450 surveys (Appendix A). The Committee determined that the demographics of respondents compared well to the town's recent census data.

In May 2017, the Committee held a Recreation Master Planning Summit to report survey results, solicit feedback, and refine goals. About 35 people participated through keypad polling and topical breakout groups.

The Committee found:

- Most respondents already participate in recreational activities in Berwick
- Many have never used, or are not aware of, some existing recreation facilities
- Activities with the greatest unmet demand are outdoor concerts, watching fireworks, hiking/walking, and swimming
- 95% favor a Community Center
- Most favor a wide variety of uses within the Community Center
- Most desire upgrades at Memorial Field, including better parking, permanent bathrooms, improved connectivity with downtown, improved security, expanded storage, and additional fields
- Half favor better access to MSAD60 recreation facilities
- Many favor more community events, intergenerational and family-oriented activities, and lectures and classes
- Many are concerned about maintenance, cleanliness, and security of current and future facilities

Strengthening recreation by addressing these views will require that the Town:

- dedicate adequate land, open space, facilities, and equipment to meet recreation needs
- commit to maintaining and improving its recreational facilities
- adequately staff and financially support the recreation department and its programs
- allow for a wide range of recreational activities

The sections that follow include a description of the Berwick Recreation Department, then Athletics, Community Center, Creative Culture, Trails & Parks, and Water Sports. A final section addresses Communication. Each section identifies existing conditions, current activities, engaged groups, and recommendations for improvement and growth.

Berwick Recreation

How the Recreation Master Plan will be implemented.

A. Current Status

Organization

The **Recreation Department** director is responsible for maintaining town recreation facilities and for coordinating town recreation programs, events, and holiday activities. This is a part-time position.

The volunteer **Recreation Commission** advises the Recreation Director on policy, programs, budgeting, and Capital Improvement Plans. The commission generally meets monthly and its members assist with events.

The Noble school district (MSAD60; Berwick, North Berwick, Lebanon) **Athletic Department** oversees team sports for students, while **Noble Adult & Community Education** offers personal enrichment classes that frequently involve recreational activities.

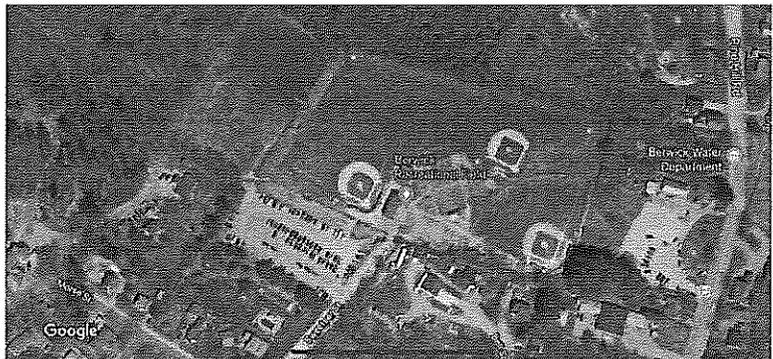
Various activity and booster groups organize and run programs that involve many members of the community. These are listed in applicable sections below.

Funding

Recreation Department operating funds are included in the town's annual budget. Over the past decade, the department budget has ranged between \$102,462 and \$132,342.

Town recreation programs are funded by participation fees held in special-fund accounts. In recent years, fee income has ranged between \$23,541 and \$96,860, while trip income has ranged from \$23,674 to \$50,207.

Additional accounts within the Recreation Department budget are designated for specific projects: Friends of the Berwick Riverfront, Winter Farmer's Market, ice rink, and community center.



2 Google image of Memorial Field

For capital improvements or other dedicated purposes, recreation projects are occasionally placed on the Town Warrant. In recent years, for example, voters approved funding for purchases of the 71 Sullivan Street and Great Falls Park properties.

Impact fees on new development became effective in 2017. Revenues are divided equally between recreation and open space accounts.

Sidewalk fees, as described in the Land Use Ordinance, benefit recreation.

A Tax Incremental Finance (TIF) district was overlaid on the downtown village area in 2017. Revenues captured through this program may be used within the overlay district to improve infrastructure or to make aesthetic or functional improvements with recreational value.

Other sources of revenue for recreation have included, or could include, community and booster group fundraisers, state and federal grants, user or membership fees, private foundation grants, and bonding.

B. Needs Assessment

The recreation survey and summit revealed that Berwick residents aspire to more and better recreation facilities and programs. The Recreation Department, as currently staffed and funded, will be able to accomplish few of the goals set out in this plan.

C. Future Planning and Development

5 Year Recommendations

1. Ensure the apportioned annual contribution is applied to the Recreation Department fund balance.
2. Return funds generated by the Recreation Department and transferred to the general fund since 2010 to the Recreation Department budget.
3. Allow future unspent revenues and fees to be maintained in Recreation Department undesignated fund balance.
4. Establish cost-sharing agreements between the Recreation Department and various user and booster groups.
5. Develop and maintain a 10-year capital improvement plan (Appendix B).
6. Conduct a 5-year review of staffing levels relative to program needs.
7. Conduct a salary and benefits review of comparable recreation departments in Maine and New Hampshire.
8. Ensure Berwick's compensation package for recreation department staff is competitive.

5 to 20 Year Recommendations

None.

Athletics

A. Inventory of Athletic Facilities

The town and school district maintain Berwick's existing athletic facilities. One site, Noble High School, is located outside the town boundary.

Town Facility	Description
Memorial Field (popularly known as the "Rec Field")	<p>This 10-acre complex is located at the end of Sweetser Street. Facilities include:</p> <ul style="list-style-type: none"> • Baseball Fields (3: rookie, minor, major) • Soccer Field • Multi-purpose Field (T-ball, football, field games, soccer) • Basketball Court • Playgrounds (2) • Fenced Handball Court • Pavillion • Concession Stand • Storage Areas • Parking

MSAD60 Facilities	Description
Vivian E. Hussey School	<ul style="list-style-type: none"> • Multi-purpose Field • Baseball Field • Playground • Gymnasium * • Cafeteria *
Eric L. Knowlton School	<ul style="list-style-type: none"> • Playground • Gymnasium * • Cafeteria * • Multipurpose Field
Noble Middle School	<ul style="list-style-type: none"> • Football Field • Walking Track • Baseball Field • Tennis Courts • Practice Field • Gymnasium * • Cafeteria *
Noble High School (located in North Berwick)	<ul style="list-style-type: none"> • Football Field • Track and Field Area • Baseball Field • Soccer Field • Practice Field • Cross-Country Running Trails • Gymnasium (2) * • Cafeteria * • Auditorium *

* available for rent

B. Current Usage

Most town-run activities and community-organized sports use Memorial Field, while school sports programs use MSAD60 facilities.

Primary Users of Memorial Field

Program	Season	Days/Week	Other Facilities Used
Berwick Recreation Summer Day Camp	June-August	5 days	Town Hall, Knights of Pythias Hall
Berwick Youth Soccer	August-October	1-2 days	Knowlton School
Noble Travel Soccer	August-October	1-2 days	North Berwick Recreation Fields
Noble Youth Football & Cheering	August-November	4-5 days	Noble Middle School
Noble Youth Baseball	April-August	5-6 days	None

Noble Athletics

Details on the following school programs are available from the Noble Athletics Department.

Fall programs include Boys Varsity and JV Soccer, Girls Varsity and JV Soccer, Cheering, Golf, Cross Country, Field Hockey, and Football, JV Football, and First-year Football.

Winter programs include Boys Basketball, Girls Basketball, Cheering, Indoor Track, Ice Hockey, Wrestling, and Unified Basketball.

Spring programs include Baseball, Softball, Boys Lacrosse, Girls Lacrosse, and Outdoor Track.



3 Berwick Youth Soccer

C. Future Planning and Development

General Recommendations

- Create a pool of volunteers to assist with maintenance and monitoring of town athletics facilities.

5 Year Recommendations

Memorial Field

1. Develop a master plan for improvement and expansion of Memorial Field.
2. Pave and line parking areas to maximize their use.
3. Enhance lighting and improve video surveillance.

4. Repair and maintain buildings and dugouts.
5. Install permanent bathroom facilities.
6. Add horseshoe pits and boule sports (bocce, petanque, etc).

MSAD60

1. Develop a Memorandum of Understanding between the Town and the School District to maximize efficient use of athletic facilities and relieve schedule conflicts.

5 to 20 Year Recommendations

Memorial Field

1. Update playgrounds.
2. Explore options for basketball court improvements (resurfacing, raising fence height, reformatting).
3. Explore options for handball court improvements.
4. Install walking/running circuit with exercise stations.
5. Purchase additional land using the open space account of impact fee fund to support future expansion of the fields

Community Center

A. Current Status

Berwick does not have a dedicated Community Center. Recreational activities normally suited to such a facility mostly occur at Berwick Public Library, Town Hall, and Noble High School (Adult & Community Education Center).

B. Needs Assessment

The recreation survey revealed that 95 percent of respondents are in favor of a Community Center. To determine what recreational activities the Community Center should support, respondents ranked a preselected list of 17 activities and were permitted to write in alternate activities. This table shows the most and least favored activities:

Top 5 "Love It" Options	Top 5 "Like It" Options	Least "Liked" Options
Fitness Equipment	Art Facilities	Maker Space
Art Facilities	Function Room for Private Events	Shuffleboard
Function Room for Private Events	Fitness Equipment	Historical Museum
Yoga Studio	Meeting Space	Martial Arts
Meeting Space	Game Room	Head Start Program

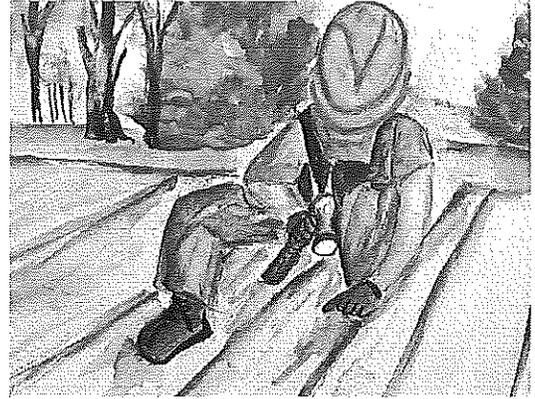
Summit participants largely reinforced the polling, but also suggested having an indoor area available for summer campers during inclement weather. They recommended scheduling regular weekly activities, such as toddler time, arts and crafts, lectures, and movie screenings.

C. Future Planning and Development

Berwick residents have, for years, desired a Community Center for recreation. One goal of the Rec Plan is to establish a course of action to make that center a reality.

The Committee evaluated several potential sites for a future Community Center and judged 71 Sullivan Street to have the greatest potential. This property is owned by the town, is next to Memorial Field, and allows easy access to additional parking, Public Safety Complex, downtown, and the proposed village greenway.

In the course of planning, the Committee estimated that a 12,000-square-foot facility would accommodate all highly ranked activities, in part by incorporating a multipurpose room. A preliminary estimate of cost, at approximately \$150 per square foot, would be \$1.8 million.



4 Building Our Future

5 Year Recommendations

1. Revitalize the Community Center planning committee.
2. Confirm the preferred location for the center.
3. Refine site and architectural plans.
4. Identify, prioritize, and obtain funding to support facility construction.
5. Begin construction.

5 to 20 Year Recommendations

1. Address requirements for facility operations, maintenance, and security.
2. Plan personnel needs, including permanent, contracted, and volunteer staff.
3. Institute fee structure for facility rentals and programs.

Creative Culture

A creative culture promotes or teaches people to think new ideas or make new things. Culture-based creativity nurtures innovation, challenges the conventional, promotes well-being, and stimulates and enriches social cohesion. While cultural activities and creative pursuits are often considered recreational, art and culture can also encourage sustainable development and creative industries, leading to economic growth.

A. Creative Inventory & Cultural Events

Creative Groups

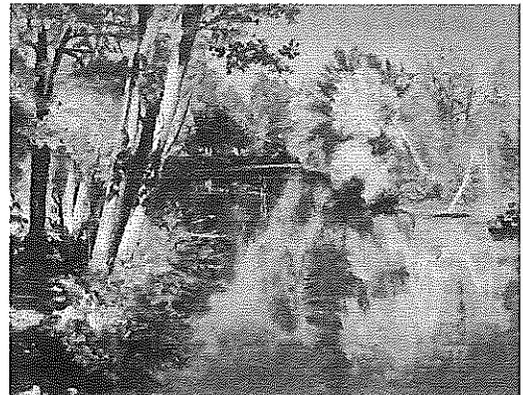
Several entities organize creative activities in Berwick:

Berwick Art Association is an informal network of artists who have produced community services, participatory events, and exhibits.

Berwick Historical Society preserves and promotes the stories, historical artifacts, and sites of the town. The society regularly invites speakers to present information detailing Berwick's past.

Berwick Public Library offers a variety of programs open to the community. The library regularly features musicians, performers, artists, authors, and other speakers. It hosts the BPL Book Discussion Group and a summer reading program. Among its weekly programs are Nifty Needleworkers, LEGO Club, Tales for Tots story time, and afternoon movies. The library is open four days and two evenings.

Noble Adult & Community Education organizes numerous personal enrichment classes in categories such as arts and crafts, exercise and outdoor fun, health and wellness, and home and family.



5 Rochester Street Pond- Brian Cincotta

Event Calendar

Town-wide events spur creativity, community loyalty, and belonging. Berwick's recurring events include:

January

Berwick Winter Farmer's Market

February

Lords & Ladies Dance

Berwick Winter Farmer's Market

March

Berwick Winter Farmer's Market

April

Berwick Winter Farmer’s Market
Earth Day Roadside Cleanup

May

Kayak Launch Opening Day
Memorial Day Parade
Plant Sale (Berwick Library Association)

June

Berwick Car Show (American Legion Charles S. Hatch Post #79)

July

Public Safety Family Fun Day (Berwick Volunteer Firefighters Association)
Annual Charity Ride (Southern Maine ATV Club)

August

Seacoast Trail Rider Annual Event (18th year)
Summer Concerts

September

Amy’s Run Walk
Pumpkinman Triathlon

October

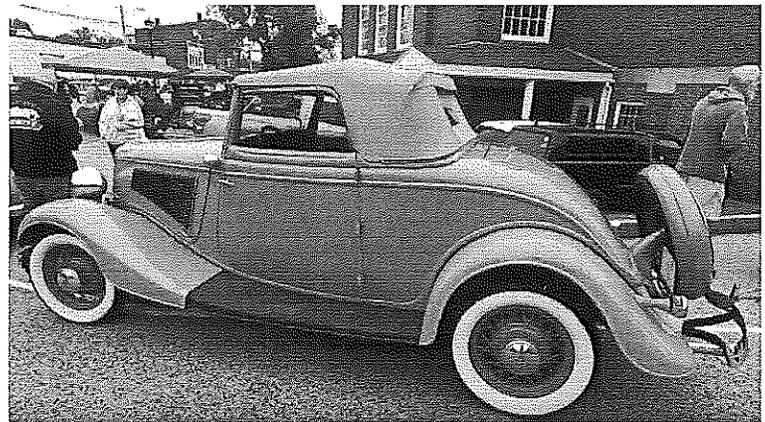
Trunk-n-Treat

November

Berwick Winter Farmer’s Market

December

Christmas Parade and Tree Lighting
Ceremony
Berwick Winter Farmer’s Market



6 Car Show 2019

B. Needs Assessment

The recreation survey and summit indirectly polled residents on creative culture. First, arts and crafts programs were among the activities most desired in any future Community Center. Second, community events—specifically festivals, concerts, and fireworks—were highly popular ideas.

C. Future Planning and Development

General Recommendations

- Ensure town ordinances are supportive of creative culture.
- Promote and expand creative after-school programs.
- Support the library and other existing community organizations in their efforts to address creative culture needs.

- Advocate for downtown spaces for creative individuals and groups.

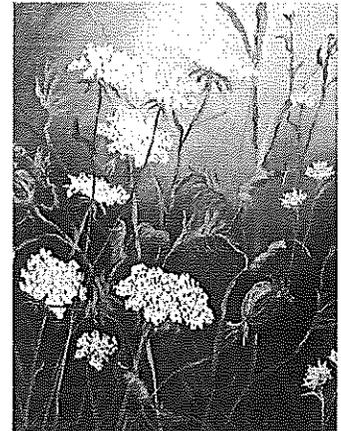
5 Year Recommendations

Volunteer Opportunities

1. Form a Creative Culture committee to promote and expand existing programs/events and to foster creative culture.
2. Maintain a Creative Culture committee under Envision Berwick.
3. Support champions willing to implement specific recommendations.
4. Develop a viable approach to managing creative culture volunteers.
5. Investigate fundraising potential and purpose for creative programs and cultural events.

Programming & Festivals

1. Create, develop, and promote regular pop-up art shows modeled on those in Biddeford, Portland, Dover, and Portsmouth.
2. Ensure town ordinances are amenable to the positive presence of creative people, such as street musicians, artists, and buskers.
3. Revive Berwick's Heritage Day festival or produce a new "destination" event.
4. Launch an outdoor concert series.



7 Wildflowers –Ruth Ann Bleau

Town Beautification

1. Install a low-maintenance native plant garden within the downtown green space.
2. Implement a public art program, including an interactive sculpture garden within the downtown green space.

5 to 20 Year Recommendations

1. Ensure the long-term viability of popular programs and events.

Trails & Parks

Berwick residents want places to walk, hike, run, bicycle, skate, snowshoe, and cross-country ski. They enjoy going horseback riding, mountain biking, snowmobiling, and off-roading. They like to fish, hunt, picnic, play, and commune with nature.

The town encompasses about 38 square miles (24,230 acres) of land and water, but few formal parks and trails. While most land is rural and privately owned, many of the owners carry on Maine's long tradition of allowing responsible public use of their land. Increasingly in recent years, conservation organizations, landowners, and the town have been conserving properties, often to provide the public with dedicated places for recreation.

Town-level planning exercises over the past three decades, including comprehensive planning and the downtown visioning process, have highlighted the importance of including the

downtown area in recreation planning. The recreation survey and summit reinforced this message.

This section identifies existing parks and trails, describes the local organizations that enhance parks and trails, and presents recommendations distilled from community input.

A. Inventory of Trails & Parks

While this section identifies particular trails and parks, the Committee understands that infrastructure such as sidewalks, bike paths, and roadways are vital for access to these sites and, often, support recreational activities such as walking and running.

Town of Berwick

Berwick Landing at Newichawannock

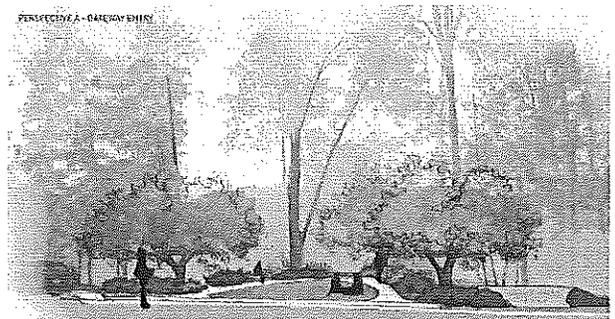
See “Water Sports.”

Public Safety Complex

Open space adjacent to the Public Safety Complex (currently under construction) could support public uses compatible with Fire Department and Police Department operations. The complex is situated in the area imagined as a central greenway. If thoughtfully planned, the site could anchor connections between the downtown and recreation/municipal sites including Memorial Field, Penny Pond Trail, and the Berwick Public Library. However, no specific recommendations can be made for the Public Safety Complex until construction is complete and the resulting open space is evaluated.

Great Falls Park

This 2.7-acre park provides riverfront access below the Great Falls dam on the Salmon Falls River. Bordered by Saw Mill Hill and Moulton Street, the property was obtained by the town following a successful referendum in 2017. The Great Falls Park Committee, a subgroup of Envision Berwick, has developed a plan to improve access to the park and provide for low-impact recreation activities.



8 Great Falls Park - Perspective

Hatfield Pond (aka Murdock Lake)

The land surrounding Hatfield Pond is popular with all-terrain vehicle users. Most of the land surrounding the lake is in private ownership. In the 2017 survey, half the respondents indicated they use trails around Hatfield Pond, 10% of them frequently. Also see “Water Sports.”

Hornes Mill Road

Two adjoining lots amounting to 12 acres at the end of Hornes Mill Road hold rough roads that serve as trails.

Memorial Field

See "Athletics."

Penny Pond

This protected area of about 20 acres is surrounded by Sullivan Street, Old Pine Hill Road, Logan Street, and Dobson Road. It is accessed by parking at the library and walking a short distance down Sullivan Street to the marked trail opening. About a half mile of walking trails have been established, with split-log walkways through wet areas and interpretive signs along the path. The improved trail was dedicated in 2014.

Penny Pond itself is a small, shallow pool sometimes used for ice skating.

37% of respondents reported using the Penny Pond trail, most of them occasionally or seldom.

Great Works Regional Land Trust

Great Works has 16 public access properties with maintained trails and parking in its six-town service area. Berwick properties owned by the land trust are open to the public for hiking and low-impact recreation, but access to the sites varies. The organization regularly offers guided programs at certain Berwick properties.

We received 173 responses to the survey question "Which of these Great Works Regional Land Trust properties have you visited?" While the most popular site appeared to be Tuckahoe Preserve (57%), this preserve is relatively inaccessible and shares the Tuckahoe label with additional properties receiving significant use (e.g., Harvard Turf Farm; see below). More likely, Keay Brook Preserve (57%) would be the most visited site. It is fairly new, has a formal parking area, and is easy and appealing to hike. Grants Meadow (42%) was also well visited, but the recently established and softly publicized Brooks Farm Wildlife Preserve (17%) was poorly known.

Brooks Farm Wildlife Preserve

This 90-acre parcel was conserved in 2014 and is accessible from School Street (Route 9) just west of Brooks Lane. Old access roads create a mile-long trail along hayfields that slope toward a forest before reaching Worster Brook. This preserve does not have a parking area.

Grant's Meadow at Beaver Dam Heath

This 115-acre preserve on Diamond Hill Road, 0.3 miles south of Old Sanford Road, consists of upland forest adjacent to Beaver Dam Heath. A 3/4-mile loop trail winding through the upland forest is walkable all year. The heath itself is best traversed when the ground is frozen.

Newichwannock Woods

This 78-acre property between Route 236 and the Salmon Falls River, conserved in 2017, is accessible from Powerhouse Road. The site, which includes 1860 feet of river frontage, is to be managed as a sustainable woodlot focused on timber, wildlife habitat, natural resource and water quality protection, and low-impact recreation. A forestry/recreation plan and formal trails are planned.

Keay Brook Preserve

This 86-acre property along Hubbard Road, preserved in 2015, features a loop trail about 1.25 miles long that incorporates the old Walnut Grove Road. Mostly wooded, the property also encompasses an open wetland where Keay Brook joins the Salmon Falls River. The loop trail is bisected by an interior trail.

Tuckahoe Preserve

This 143-acre property on Hubbard Road, about 3½ miles from Rochester Road, was conserved in 2003. The site is most accessible in winter when wetlands are frozen. The land trust envisions providing a parking area and trail for year-round recreation and connecting this parcel to the Keay Brook trail.

Other Great Works Properties

Four additional Berwick properties owned by Great Works are open for public use, but do not have marked trails or parking facilities. They are Deer Ridge, the Donahue Tract, White Tail Crossing, and Winslow Woods. The land trust holds conservation easements on another five properties in the town (Boisvert Farm, Carriage Runn, Lapierre Farm, Tibbetts Farm, Wright Farm) where access is controlled by the landowners.

New England Forestry Foundation

Horace A. Hurd Memorial Forest

These 164 acres were conveyed to the New England Forestry Foundation in 1994. The tract straddles Route 9 (School Street), with most of the property and trails located south of the

roadway. The property can be accessed via a very limited parking area along the road, about 0.7 miles northeast of Old Pine Hill Road. The forest is open for public use from dawn to dusk.

NEFF rules for the property include:

- Carry in, carry out (Leave No Trace).
- Dogs must be kept on marked trails, must not damage property or harass wildlife, and must be under control at all times. Owners are responsible for removing all pet waste.
- Hiking, snowshoeing, cross-country skiing and trail running are encouraged.
- Hunting and fishing are permitted.
- Biking is permitted.
- Horseback riding is permitted.
- Camping is prohibited.
- Fires are prohibited.
- All motorized vehicles are prohibited.
- Alcohol is prohibited.



9 Wooded Path - Brian Cincotta

NEFF anticipates harvesting timber on this property in or soon after 2020.

Private Lands

Many landowners welcome responsible public use of their land and Maine law facilitates that use. But public access to private land is a privilege, not a right, and landowners may limit or forbid access by posting signs or painting purple "permission only" stripes at 100-foot intervals. State resource agencies recommend obtaining permission before using any private land for recreation.

Harvard Turf Farm (formerly Tuckahoe Turf Farm)

This working farm maintains hundreds of acres of commercial turf bounded, in part, by Hubbard Road and Ridlon Road. Unless arranged in advance, users should follow these rules:

- Foot access only.
- Walk only on established roads.
- Do not interfere with farm vehicles or operations.

Users should park on the edge of the dirt driveway opposite the Hubbard Road entrance or along Ridlon Road.

Other Recreation Groups

The Southern Maine ATV Club serves the towns of Berwick and Lebanon as a family-oriented club encouraging safe riding and good landowner relations. The club hosts riding events and safety training classes, and maintains trails located around Hatfield Pond.

Seacoast Trail Riders serves the town as a family-oriented club that hosts one annual motorcycle trail riding event in August of each year. The event attracts up to 140 riders from across New

England and other parts of the country. The event includes 70 miles of track across predominantly privately-owned land in Berwick and other communities.

B. Needs Assessment

The main feedback received through the recreation survey and summit was a desire for a map of trails and parks, their hours, and how to access them. Respondents agreed that connectivity between trails, sidewalks, and roads would be beneficial. They also expressed concern about security and cleanliness.

C. Future Planning and Development

General Recommendations

- Connect recreation sites through greenways, sidewalks, bike lanes, and roadways.
- Adopt and execute a sidewalk plan.
- Use pervious surfaces for new trails.
- Provide sufficient parking and appropriate lighting for new and existing parks and trails.
- Make reasonable accommodations for people with disabilities.
- Ensure funding is adequate for effective maintenance and management of existing parks and trails, while planning for the addition of new sites.

5-Year Recommendations

Awareness (also see "Communication")

1. Produce a map, both print and online, showing public parks and trails and providing details on hours, distances, permitted activities, and facilities.
2. Extend online map with links to information about parks and trails in neighboring towns.
3. Promote trails and parks through online sites such as Maine Trail Finder and trails.com.
4. Install clear and consistent signage at all public parks and trails.

Property Improvements

1. Create a phased landscape plan for Great Falls Park and begin implementation.
2. Identify dog-friendly properties and provide for their specific needs (e.g., pet-waste bags).
3. During downtown redevelopment, incorporate a central greenway that provides a safe and attractive conduit to nearby recreation sites, such as Great Falls Park, Memorial Field, Berwick Landing, and Penny Pond.
4. Connect Memorial Field to Berwick Landing at Newichawannock by formalizing the existing trail.
5. Explore the potential for creating local "pocket parks" on scattered Town-owned parcels.
6. Coordinate with New England Forestry Foundation during harvest to enhance public access to Hurd Forest.

Activities and Volunteer Opportunities

1. Empower volunteer stewards to patrol, track usage, and ensure maintenance of parks and trails (adopt-a-site program).

2. Recruit and train volunteers to monitor conditions at Hatfield Pond through the Maine Volunteer Lake Monitoring Program.
3. Encourage the establishment of a youth hiking/nature club.

5 to 20 Year Recommendations

1. Develop recommended routes for road races and wellness walks.
2. Establish a walking/running trail with a variety of fitness stations.
3. Extend trail network and improve connections between trails, parks, sidewalks, and roadways.
4. Establish “Story Walk” and other activities along trails.
5. Establish a designated area for fairy houses.
6. Deploy trail cameras where necessary for enhanced security.
7. Identify opportunities to acquire additional land using the open space account of impact fee fund to support future expansion trails and parks.

20 Year Recommendations

1. Connect Berwick trails to the Eastern Trail and East Coast Greenway.

Water Sports

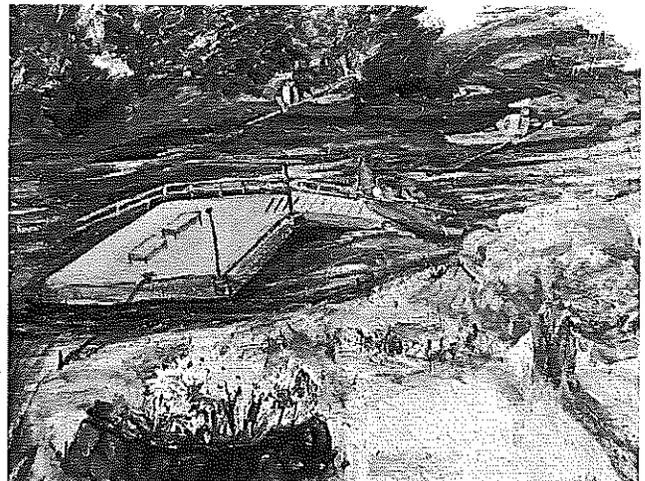
Berwick residents enjoy public places for fishing, swimming, kayaking, canoeing, and boating. Some of these activities are supported by existing access points, but the town has no public pool, fountain, splash pad, or ice-skating rink.

A. Existing Water Access

Berwick Landing at Newichawannock

Berwick’s first public launch, established in 2015, is open to non-motorized craft (canoes and kayaks) between mid-May and mid-October. The dock features a transfer bench and slide board for people with disabilities and roll-off ramps with side rails to make launching easy and dry for all paddlers. The launch site, at 111 Rochester Street, is managed by the Friends of the Berwick Riverfront on behalf of the Recreation Department. Several parking spaces are available at the launch and overflow parking is offered across the street at the Public Works facility.

Paddlers traveling upstream from the launch can explore more than 10 miles of river before reaching



10 Kayak Launch Site – Ruth Bleau

the Route 202 bridge in East Rochester. A more manageable goal for many paddlers is reaching Somersworth's Mast Dam Park, about 2 miles upstream.

Paddling downstream from the launch leads to downtown Berwick and the Great Falls Dam. Caution is advised in the vicinity of the dam, as a drop over the waterfall could be lethal. Returning upriver after reaching the Route 9 bridge is strongly recommended.

Hatfield Pond

Hatfield Pond (also known as Murdock Lake) is a man-made impoundment of about 300 acres, ranging in depth from 2 to 13 feet, with six small islands rising above its surface. Fishing is the dominant use at Hatfield Pond, with populations of largemouth bass, chain pickerel, hornpout (bullhead), and other species present. A state fishing license is required.

The town owns a 2-acre parcel along Ridlon Road that permits access to the pond for launching small boats. The best suited watercraft are canoes, kayaks, and small boats with trolling motors.

For land-based recreation around Hatfield Pond, see "Trails & Parks."

Additional Water Access Points

Little River

The Little River is a tributary of the Salmon Falls River originating in Lebanon. One prominent access is through a small town property immediately southeast of the bridge at the intersection of Cranberry Meadow, Pine Hill, Little River, and Long Swamp roads (at Messenger Bridge). A second access is next to a bridge near the intersection of Diamond Hill and Little River roads.

The Maine Department of Inland Fisheries and Wildlife stocks the Little River with brook trout and smallmouth bass.

Penny Pond

This small pond is sometimes shoveled for ice skating. See "Trails and Parks."

Salmon Falls River

The Salmon Falls River, which forms Berwick's western border with New Hampshire, is well suited for recreation. The river is wide and deep enough for paddle sports over much of its length, though river navigability varies depending on precipitation and time of year.

Swimming and fishing opportunities are plentiful along the river. The Maine Department of Inland Fisheries and Wildlife stocks the Salmon Falls with brook trout, rainbow trout, brown trout, and striped bass.

The Salmon Falls River is a drinking water source for both Berwick and Somersworth, which has led the Maine Rural Water Association to recommend that people avoid body contact with the water between the Eddy Bridge (state line at Rochester Street) and the Route 9 bridge. Treated

wastewater is released into the river by both Berwick and Somersworth, so caution is advised when considering swimming immediately downstream of those outlets.

B. Needs Assessment

The recreation survey and summit revealed that most residents were aware of Hatfield Pond and the kayak launch as water-based recreation sites. People specifically requested a public pool, fountain, splash pad, and ice-skating rink. Several respondents believed more could be done to inform the community about water-based recreation offerings.

C. Future Planning and Development

General Recommendations

- Ensure public safety.
- Provide sufficient parking.
- Make reasonable accommodations for people with disabilities.

5-Year Recommendations

Awareness (also see "Communication")

1. Produce and share a map showing water-based recreation locations with open hours, permitted activities, and available facilities.
2. Install clear and consistent signage at all water-based recreation sites.
3. Collect data on public fishing locations, specifications, and limitations.
4. Create an online guide to fishing locations, rules, and public access points.

Property Improvements

1. Improve access road and launch area at Hatfield Pond
2. Install public dock at Hatfield Pond.
3. Identify locations for select recreational facilities.
4. Install a splash pad.
5. Create a permanent ice-skating rink.

Activities and Volunteer Opportunities

1. Consider establishing a canoe and kayak rental system at Berwick Landing.
2. Recruit and train volunteers to monitor conditions at Hatfield Pond through the Maine Volunteer Lake Monitoring Program.
3. Investigate hosting a canoe/kayak race.
4. Investigate hosting a fishing derby.

5 to 20 Year Recommendations

1. Develop urban whitewater venue adjacent to Great Falls Park.
2. Examine feasibility of establishing an indoor pool facility.
3. Identify sustainable water-related capital facilities suited to a public park or plaza.



11 Berwick Farmhouse -Ruth Bleau

Communication

The success of recreation programming in our community relies not only on the quality of the programming, but also the degree to which people participate and have meaningful and positive experiences with recreation facilities, programming, and events. This section provides a road map for a coherent and user-friendly communication strategy accessible to community members of all ages, incomes, and levels of technical savvy.

Effective communications will build awareness of recreation facilities and programming in and around the town, facilitate programming and event scheduling, provide facility rules and open hours, and engage the community in planning and implementing future opportunities.

A. Current Recreation Communications

Berwick's various recreation sites and programs are organized by different organizations, so communicating about opportunities is distributed among several entities. Digital outlets such as websites, social media, and email are frequently used, but flyers, mailers, signage, and newspaper articles also play a role. Some groups also use Berwick Community Television (BCTV).

Most town-sponsored recreation activities are promoted by the Recreation Department, which populates a section of the town website (berwickmaine.org/rec) with a calendar of programs and events, a listing of annual events, links to youth sports teams and other local clubs, and information on the summer camp program. The Recreation Department also maintains a website (berwickrec.com) that uses the MyRec software platform for program registration and payments. Both sites are managed by the recreation director with some assistance from the Recreation Commission.

B. Needs Assessment

The recreation survey and summit both revealed a strong need for improved and expanded communication surrounding recreation. Respondents said they were unaware of walking trails in town or did not know where to find information about recreation activities. Some expressed the need for more coordination in the scheduling of facilities such as Memorial Field.

C. Future Planning and Development

5-Year Recommendations

1. Adopt standard graphics for town-directed recreation sites and programs and ensure they complement those of other town departments.
2. Employ consistent messaging across communications platforms.
3. Use and make available additional signage, such as A-frames, banners, and sandwich boards, at Town Hall and other high visibility locations.
4. Enhance the web presence of the town's recreation department, including the town website, the MyRec website, and social media platforms including Facebook.

5. Develop an information kit to distribute to residents making transactions at Town Hall. Include information on town facilities and events, summer recreation program, trails, and other recreation opportunities.
6. Develop a periodic recreation newsletter for delivery online or in print. Make it available at local businesses, information kiosks, and town recreation facilities.
7. Develop a strategy for using email, BCTV, and YouTube to deliver information.
8. Develop a campaign to connect community members with the recreation web presence.
9. Improve coordination with MSAD60 athletics and enrichment programs and investigate sharing push technologies.
10. Post open hours, rules, and regulations for recreation sites online.
11. Post clear and consistent signage with open hours, rules, and regulations at gates, trailheads, and other appropriate locations.

5 to 20 Year Recommendations

1. Install interpretive signs at trailheads and other public facilities and venues.
2. Investigate using a programmable digital marquee in or near the town center.

20 Year Recommendations

1. Modify the communication strategy to take advantage of developments in communication technologies and trends.

Acknowledgments

We greatly appreciate the input provided by the community and thank all those who submitted surveys, attended the summit, and shared their opinions in other ways.

We thank Berwick Planner James Bellissimo for supporting our work and contributing to the preparation of the draft plan.

We thank Frank Underwood and Dennis Dupuis for reviewing the plan, sharing valuable input, and providing leadership and creativity on funding issues.

We thank Michael Wright, director of Great Works Regional Land Trust, and Chris Pryor, director of forest stewardship at the New England Forestry Foundation, for providing information about their organizations' properties.

We appreciate the background research done by the former Envision Berwick trails committee.

We appreciate the review and comments provided by the Recreation Department, Recreation Commission, Envision Berwick, and Friends of the Berwick Riverfront.

Appendix A — Survey Results

Responses from Berwick Recreation Master Planning Survey, 2016.

About 6% of residents responded to the survey. About 2/3 had at least 1 child in the household; more than 10% had 3 or more. Less than 2% said they had no time for recreation. Almost half have at least several hours per week.

Interested in...	Do in Berwick	Do some-where else	Would in Berwick if	Not interested	Unmet Demand
Cheering	25	4	16	307	7%
Lacrosse	15	4	25	297	10%
Field Hockey	8	4	27	304	10%
Scouting	39	5	31	261	14%
Football	25	6	36	275	15%
Skateboarding	12	10	36	287	16%
Hockey (Adult)	0	4	50	284	19%
Hunting	51	26	25	252	20%
Baseball (Youth)	113	6	37	207	21%
Softball (Youth)	19	12	41	258	21%
Basketball (Adult)	13	9	48	254	22%
Soccer (Youth)	105	5	40	191	24%
Flag Football	17	5	58	264	24%
Pickleball	3	3	46	182	27%
Basketball (Youth)	86	9	48	200	29%
Hockey (Youth)	5	8	67	263	29%
Shuffleboard	0	6	70	265	29%
Baseball (Adult)	14	10	72	254	32%
Running	91	16	50	202	33%
Ultimate Frisbee	0	5	87	241	38%
Softball (Adult)	8	15	80	235	40%
Geocaching /Letterboxing	32	25	66	225	40%
ATV/Dirt Biking/Off-roading	41	26	77	236	44%
Volleyball	6	11	98	234	47%
Golf	13	40	72	230	49%
Biking (Road Bike)	67	17	97	187	61%
Horseback Riding	19	26	106	205	64%
Disc Golf	5	17	125	218	65%
Tennis	19	17	118	192	70%
Archery	21	19	134	203	75%

Biking (Mountain Bike)	35	25	125	180	83%
Gardening	164	13	92	105	100%
Fishing	81	65	87	145	105%
Bird Watching / Nature Viewing	93	29	125	140	110%
Painting / Art	25	24	161	157	118%
Photography	51	25	148	138	125%
Backpacking	14	94	124	151	144%
Cross-Country Skiing / Snowshoeing	78	40	149	116	163%
Ice Skating	41	42	176	123	177%
Camping	28	139	96	124	190%
Canoeing / Kayaking	118	76	108	95	194%
Sledding	55	55	170	99	227%
Swimming	18	80	208	76	379%
Walking	195	37	136	38	455%
Watching Fireworks	36	86	214	65	462%
Hiking	62	126	156	51	553%
Outdoor Concerts	13	81	261	35	977%

Community Center Opportunity	Love it	Like it	Neutral	No	Total	Likability Score
Maker Space	64	59	183	64	370	304
Shuffleboard	56	89	166	66	377	313
Historical Museum	77	110	132	63	382	357
Martial Arts	70	110	144	53	377	370
Head Start Program	113	99	121	61	394	404
Movie Theater	119	108	114	59	400	426
Toddler Play Space	109	138	114	33	394	490
Yoga Studio	151	114	110	32	407	535
Performance Stage	141	134	98	28	401	539
Kitchen	127	159	84	35	405	524
Dancing	135	147	91	29	402	538
Basketball/Volleyball	126	170	86	17	399	568
Game Room (card & board games)	128	178	85	15	406	586
Fitness Equipment	205	127	55	24	411	620
Meeting Space	146	173	77	12	408	611

Art Facilities (painting/drawing/pottery)	186	140	72	12	410	636
Function Room for Private Events	182	164	59	14	419	648

What changes would you like to see at Memorial Field?	Love it	Like it	Neutral	Don't like	Total	Likability
Softball field	67	79	194	14	340	446.5
Babe Ruth sized baseball field	73	84	188	17	345	460
Expanded storage for programs	70	106	173	11	349	472
Improved basketball court	82	123	150	4	355	498.5
Art center	119	104	121	34	344	515
Improved connections with downtown and other areas	122	135	119	6	376	565.5
Improved security	136	137	94	6	367	571.5
Improved playground equipment	138	147	89	2	374	585.5
Improved parking	177	80	119	6	376	593
Community center	194	124	60	16	378	634
Permanent bathrooms	217	118	57	5	392	668
Walking circuit	217	116	57	11	390	665

Appendix B — Capital Improvement Projects

Capital Improvement Project Recommendations.

**TABLE 1
BERWICK RECREATION CAPITAL IMPROVEMENT PLAN**

DATE	LOCATION	RECOMMENDED IMPROVEMENT	TIMING OF RECOMMENDATION	2019 NET PRESENT ESTIMATED COST	ESTIMATED ANNUAL MAINTENANCE COST (NET PRESENT VALUE) ⁶	TOWN DEPARTMENT RESPONSIBLE FOR MAINTENANCE & OVERSIGHT
1	Creative Culture	Install a low Maintenance Garden In Downtown	5 Yr	\$ 2,000	\$ 50	RECREATION
	Herfield Pond	Install a Public Dock	5 Yr	\$ 5,000	\$ 125	RECREATION
	Trails & Parks	Install Trail Cameras for Security	5 Yr to 20 Yr	\$ 6,250	\$ 156	PUBLIC WORKS/RECREATION
	Memorial Field	Upgrade Dugouts	5 Yr	\$ 30,000	\$ 750	RECREATION
	Memorial Field	Add Horseback Pits and Softball Sports Area	5 Yr	\$ 10,000	\$ 250	RECREATION
	Town Hall	Install Programmable Digital Marquee	5 Yr	\$ 15,000	\$ 375	PUBLIC WORKS
	Memorial Field	Enhance Lighting	5 Yr	\$ 17,500	\$ 438	RECREATION
	Throughout Berwick	Install Recreation-Related Signage throughout Berwick	5 Yr	\$ 25,000	\$ 625	PUBLIC WORKS
	Estabrook School/Park	Develop Available Green Space for Public Use	5 Yr	\$ 25,000	\$ 625	RECREATION
	Trails & Parks	Improve 1 mile of Existing Trail	5 Yr	\$ 25,000	\$ 625	RECREATION
2	Memorial Field	Purchase Land Around Memorial Field for Future Recreative Opt.	5 Yr	\$ 35,000	\$ 875	RECREATION
	Memorial Field	Upgrade Playgrounds	5 Yr to 20 Yr	\$ 50,000	\$ 1,250	RECREATION
	Trails & Parks	Connect Memorial Field to Berwick Landing via Trail	5 Yr	\$ 50,000	\$ 1,250	RECREATION
	Memorial Field	Install Walking/Jumping Circuit with Exercise Stations	5 Yr to 20 Yr	\$ 75,000	\$ 1,875	RECREATION
	Memorial Field	Upgrade Existing Building/Pavilion	5 Yr	\$ 100,000	\$ 2,500	PUBLIC WORKS
	Memorial Field	Install a Skate Pad/Skateboard Area	5 Yr	\$ 100,000	\$ 2,500	RECREATION/PUBLIC WORKS
	Estabrook School/Park	Install Permanent Restroom Facilities	5 Yr	\$ 125,000	\$ 3,125	RECREATION
	To be Determined	Install a Permanent Outside Ice-Skating Rink (50'x100')	5 Yr	\$ 125,000	\$ 3,125	PUBLIC WORKS/RECREATION
	Memorial Field	Install Permanent Restroom Facilities	5 Yr	\$ 155,000	\$ 3,875	RECREATION
	6	71 Sullivan Street	Construct a 12,000-s.f. Community Center	5 Yr	\$ 1,800,000	\$ 45,000
TOTAL COSTS>>				\$ 3,755,750	\$ 68,894	

NOTES:
 * BASED ON 2.5 % OF CAPITAL COST INCURRED YEARLY.
 1. Will include private fund raising by Friends of the Berwick Newport.
 2. Includes clearing water & sewer easement conflicts.
 3. Secure abutting land via lot line adjustments. Prepare build-out concept plan: Costs \$10,000 (Plan) and \$25,000 (land)
 4. Uninsured skating rink, budget per sq foot = \$25
 5. Woman's & Men's room. Wheelchair access. Includes janitor closet and storage.
 6. Complete an initial design study and prepare funding applications (Rural Dev. & Other); Cost \$15,000

**TABLE 2
BERWICK RECREATION IMPORTANT NON-CAPITAL IMPROVEMENTS**

LOCATION	RECOMMENDED PROJECT	TIMING OF RECOMMENDATION	2019 NET PRESENT ESTIMATED COST	RESPONSIBLE FOR MAINTENANCE & OVERSIGHT
Creative Culture	Promote Regular Pop-up Art Show in Berwick	3 Yr	\$ 2,500	RECREATION
Trails & Parks	Produce Printed Recreational Opportunities Map	3 Yr	\$ 4,500	RECREATION
Trails & Parks	Annually Promote Berwick's Trails & Parks	3 Yr	\$ 2,500	RECREATION
Trails & Parks	Develop on-line Recreational Opportunities Map	3 Yr	\$ 6,500	RECREATION
Creative Culture	Promote and Run Annually an Outdoor Music Festival	3 Yr	\$ 4,500	RECREATION
Memorial Field	Master Plan Improvements and Expansion of Memorial Field	3 Yr	\$ 12,000	RECREATION
TOTAL COSTS>>			\$ 32,500	

Appendix C — Summary of Recommendations

Berwick Recreation

5 Year Recommendations

1. Ensure the apportioned annual contribution is applied to the Recreation Department fund balance. (Town Administration)
2. Return funds generated by the Recreation Department and transferred to the general fund since 2010 to the Recreation Department budget. (Town Administration)
3. Allow future unspent revenues and fees to be maintained in Recreation Department undesignated fund balance. (Town Administration)
4. Establish cost-sharing agreements between the Recreation Department and various user and booster groups. (Recreation Department)
5. Develop and maintain a 10-year capital improvement plan. (Recreation Department)
6. Conduct a 5-year review of staffing levels relative to program needs. (Town Administration)
7. Conduct a salary and benefits review of comparable recreation departments in Maine and New Hampshire. (Town Administration)
8. Ensure Berwick's compensation package for recreation department staff is competitive. (Town Administration)

Athletics

General Recommendations

1. Create a pool of volunteers to assist with maintenance and monitoring of town athletics facilities. (Recreation Commission)

5 Year Recommendations

Memorial Field

1. Develop a master plan for improvement and expansion of Memorial Field. (Recreation Commission)
2. Pave and line parking areas to maximize their use. (Town Administration)
3. Enhance lighting and improve video surveillance. (Town Administration)
4. Repair and maintain buildings and dugouts. (Town Administration)
5. Install permanent bathroom facilities. (Town Administration)
6. Add horseshoe pits and boule sports (bocce, petanque, etc). (Town Administration)

MSAD 6o

1. Develop a Memorandum of Understanding between the Town and the School District to maximize efficient use of athletic facilities and relieve schedule conflicts. (Recreation Commission)

5 to 20 year Recommendations

Memorial Field

1. Update playgrounds. (Town Administration)
2. Explore options for basketball court improvements (resurfacing, raising fence height, reformatting). (Recreation Commission)
3. Explore options for handball court improvements. (Recreation Commission)
4. Install walking/running circuit with exercise stations. (Town Administration)
5. Purchase additional land using the open space account of impact fee fund to support future expansion of the fields. (Town Administration)

Community Center

5 Year Recommendations

1. Revitalize the Community Center planning committee. (Envision Berwick)
2. Confirm the preferred location for the center. (Town Administration)
3. Refine site and architectural plans. (Town Administration)
4. Identify, prioritize, and obtain funding to support facility construction. (Town Administration)
5. Begin construction. (Town Administration)

5 to 20 Year Recommendations

1. Address requirements for facility operations, maintenance, and security. (Town Administration)
2. Plan personnel needs, including permanent, contracted, and volunteer staff. (Town Administration)
3. Institute fee structure for facility rentals and programs. (Recreation Department)

Creative Culture

General Recommendations

1. Ensure town ordinances are supportive of creative culture. (Envision Berwick)

2. Promote and expand creative after-school programs. (Recreation Department)
3. Support the library and other existing community organizations in their efforts to address creative culture needs. (Envision Berwick)
4. Advocate for downtown spaces for creative individuals and groups. (Envision Berwick)

5 Year Recommendations

Volunteer Opportunities

1. Form a Creative Culture committee to promote and expand existing programs/events and to foster creative culture. (Envision Berwick)
2. Maintain a Creative Culture committee under Envision Berwick. (Envision Berwick)
3. Support champions willing to implement specific recommendations. (Envision Berwick)
4. Develop a viable approach to managing creative culture volunteers. (Envision Berwick)
5. Investigate fundraising potential and purpose for creative programs and cultural events. (Recreation Department)

Programming & Festivals

1. Create, develop, and promote regular pop-up art shows modeled on those in Biddeford, Portland, Dover, and Portsmouth. (Envision Berwick)
2. Ensure town ordinances are amenable to the positive presence of creative people, such as street musicians, artists, and buskers. (Envision Berwick)
3. Revive Berwick's Heritage Day festival or produce a new "destination" event. (Recreation Commission)
4. Launch an outdoor concert series. (Envision Berwick)

Town Beautification

1. Install a low-maintenance native plant garden within the downtown green space. (Town Administration)
2. Implement a public art program, including an interactive sculpture garden within the downtown green space. (Town Administration)

5 to 20 Year Recommendations

1. Ensure the long-term viability of popular programs and events. (Recreation Commission)

Trails & Parks

General Recommendations

1. Connect recreation sites through greenways, sidewalks, bicycle lanes, and roadways. (Town Administration)

2. Use pervious surfaces for new trails. (Town Administration)
3. Provide sufficient parking and appropriate lighting for new and existing parks and trails. (Town Administration)
4. Make reasonable accommodations for people with disabilities. (Town Administration)
5. Ensure funding is adequate for effective maintenance and management of existing parks and trails, while planning for the addition of new sites. (Town Administration)

5 Year Recommendations

Awareness

1. Produce a map, both print and online, showing public parks and trails and providing details on hours, distances, permitted activities, and facilities. (Recreation Department)
2. Extend online map with links to information about parks and trails in neighboring towns. (Recreation Department)
3. Promote trails and parks through online sites such as Maine Trail Finder and trails.com. (Recreation Department)
4. Install clear and consistent signage at all public parks and trails. (Recreation Department)

Property Improvements

1. Adopt and execute a sidewalk plan. (Town Administration)
2. Create a phased landscape plan for Great Falls Park and begin implementation. (Envision Berwick)
3. Identify dog-friendly properties and provide for their specific needs (e.g., pet-waste bags). (Recreation Department)
4. During downtown redevelopment, incorporate a central greenway that provides a safe and attractive conduit to nearby recreation sites, such as Great Falls Park, Memorial Field, Berwick Landing, and Penny Pond. (Town Administration)
5. Connect Memorial Field to Berwick Landing at Newichawannock by formalizing the existing trail. (Town Administration)
6. Explore the potential for creating local “pocket parks” on scattered Town-owned parcels. (Recreation Department)
7. Coordinate with New England Forestry Foundation during harvest to enhance public access to Hurd Forest. (Town Administration)

Activities and Volunteer Opportunities

1. Empower volunteer stewards to patrol, track usage, and ensure maintenance of parks and trails (adopt-a-site program). (Recreation Department)

2. Recruit and train volunteers to monitor conditions at Hatfield Pond through the Maine Volunteer Lake Monitoring Program. (Envision Berwick)
3. Encourage the establishment of a youth hiking/nature club. (Recreation Department)

5 to 20 Year Recommendations

1. Develop recommended routes for road races and wellness walks. (Recreation Department)
2. Establish a walking/running trail with a variety of fitness stations. (Recreation Department)
3. Extend trail network and improve connections between trails, parks, sidewalks, and roadways. (Town Administration)
4. Establish “Story Walk” and other activities along trails. (Recreation Department)
5. Establish a designated area for fairy houses. (Recreation Department)
6. Deploy trail cameras where necessary for enhanced security. (Town Administration)
7. Identify opportunities to acquire additional land using the open space account of impact fee fund to support future expansion trails and parks. (Recreation Commission)

20 Year Recommendations

1. Connect Berwick trails to the Eastern Trail and East Coast Greenway. (Recreation Commission)

Water Sports

General Recommendations

1. Ensure public safety. (Town Administration)
2. Provide sufficient parking. (Town Administration)
3. Make reasonable accommodations for people with disabilities. (Town Administration)

5 Year Recommendations

Awareness

1. Produce and share a map showing water-based recreation locations with open hours, permitted activities, and available facilities. (Recreation Department)
2. Install clear and consistent signage at all water-based recreation sites. (Town Administration)
3. Collect data on public fishing locations, specifications, and limitations. (Recreation Commission)

4. Create an online guide to fishing locations, rules, and public access points. (Recreation Department)

Property Improvements

1. Improve access road and launch area at Hatfield Pond. (Town Administration)
2. Install public dock at Hatfield Pond. (Envision Berwick)
3. Identify locations for select recreational facilities. (Recreation Department)
4. Install a splash pad. (Town Administration)
5. Create a permanent ice-skating rink. (Town Administration)

Activities and Volunteer Opportunities

1. Consider establishing a canoe and kayak rental system at Berwick Landing. (Recreation Department)
2. Recruit and train volunteers to monitor conditions at Hatfield Pond through the Maine Volunteer Lake Monitoring Program. (Recreation Department)
3. Investigate hosting a canoe/kayak race. (Recreation Department)
4. Investigate hosting a fishing derby. (Recreation Department)

5 to 20 Year Recommendations

1. Develop urban whitewater venue adjacent to Great Falls Park. (Recreation Department)
2. Examine feasibility of establishing an indoor pool facility. (Recreation Commission)
3. Identify sustainable water-related capital facilities suited to a public park or plaza. (Recreation Commission)

Communication

5 Year Recommendations

1. Adopt standard graphics for town-directed recreation sites and programs and ensure they complement those of other town departments. (Recreation Department)
2. Employ consistent messaging across communications platforms. (Recreation Department)
3. Use and make available additional signage, such as A-frames, banners, and sandwich boards, at Town Hall and other high visibility locations. (Recreation Department)
4. Enhance the web presence of the town's recreation department, including the town website, the MyRec website, and social media platforms including Facebook. (Recreation Commission)

5. Develop an information kit to distribute to residents making transactions at Town Hall. Include information on town facilities and events, summer recreation program, trails, and other recreation opportunities. (Recreation Department)
6. Develop a periodic recreation newsletter for delivery online or in print. Make it available at local businesses, information kiosks, and town recreation facilities. (Recreation Department)
7. Develop a strategy for using email, BCTV, and YouTube to deliver information. (Recreation Commission)
8. Develop a campaign to connect community members with the recreation web presence. (Recreation Commission)
9. Improve coordination with MSAD60 athletics and enrichment programs and investigate sharing push technologies. (Recreation Commission)
10. Post open hours, rules, and regulations for recreation sites online. (Recreation Department)
11. Post clear and consistent signage with open hours, rules, and regulations at gates, trailheads, and other appropriate locations. (Town Administration)

5 to 20 Year Recommendations

1. Install interpretive signs at trailheads and other public facilities and venues. (Town Administration)
2. Investigate using a programmable digital marquee in or near the town center. (Recreation Commission)

20 Year Recommendations

1. Modify the communication strategy to take advantage of developments in communication technologies and trends. (Recreation Commission)



12 Berwick Town Hall

TOWN OF BERWICK, MAINE
FY 2020 - 2021 ANTICIPATED REVENUES

	2018 AMOUNT RECEIVED	2019 AMOUNT RECEIVED	2020 AMOUNT APPROVED	2020 as of 03/31/2020	2021 AMOUNT ESTIMATED
Dept/Div: 100-01 GENERAL TAXES					
40015 INTEREST ON TAXES & LIENS	\$ 53,466.10	\$ 85,392.95	\$ 58,500.00	\$ 54,971.63	\$ 50,000.00
40020 EXCISE/REGISTRATION FEES	\$ 1,600,273.15	\$ 1,667,880.98	\$ 1,442,000.00	\$ 1,184,143.59	\$ 1,400,000.00
GENERAL TAXES:	\$ 1,653,739.25	\$ 1,753,273.93	\$ 1,500,500.00	\$ 1,239,115.22	\$ 1,450,000.00
Dept/Div: 100-10 LICENSES & PERMITS					
40131 ANIMAL CONTROL FEES	\$ 10,051.00	\$ 13,034.00	\$ 4,750.00	\$ 5,235.00	\$ 5,000.00
40140 LICENSES & PERMITS	\$ 1,687.25	\$ 1,552.00	\$ 1,500.00	\$ 1,181.25	\$ 1,500.00
40160 CERTIFIED COPIES	\$ 6,056.35	\$ 5,538.90	\$ 4,600.00	\$ 3,822.90	\$ 4,000.00
LICENSES & PERMITS:	\$ 17,794.60	\$ 20,124.90	\$ 10,850.00	\$ 10,239.15	\$ 10,500.00
Dept/Div: 100-20 INTERGOVERNMENTAL					
40226 STATE REVENUE SHARING	\$ 410,266.89	\$ 451,642.58	\$ 550,000.00	\$ 496,970.49	\$ 500,000.00
40228 G.A. REIMBURSEMENT	\$ 3,613.07	\$ 1,217.49	\$ 7,000.00	\$ -	\$ -
40232 TREE GROWTH REIMBURSEMENT	\$ 17,810.08	\$ 18,215.17	\$ 17,000.00	\$ 17,976.36	\$ -
40233 VETERANS' REIMBURSEMENT	\$ 8,924.00	\$ 7,480.00	\$ 8,500.00	\$ 7,292.00	\$ 7,000.00
40234 SNOWMOBILE REIMBURSEMENT	\$ 1,297.52	\$ 1,079.06	\$ 1,200.00	\$ 1,079.06	\$ 1,000.00
40242 COPS IN SCHOOL	\$ 75,453.00	\$ 81,657.00	\$ 78,590.00	\$ -	\$ 80,000.00
INTERGOVERNMENTAL:	\$ 517,364.56	\$ 561,291.30	\$ 662,290.00	\$ 523,317.91	\$ 588,000.00
Dept/Div: 100-30 CHARGES FOR SERVICES					
40300 POLICE DEPT. INCOME	\$ 4,938.51	\$ 3,685.52	\$ 4,500.00	\$ 3,492.44	\$ 4,500.00
40309 PLANNING DEPT. INCOME	\$ 27,505.02	\$ 10,872.50	\$ 5,000.00	\$ 10,618.00	\$ 10,000.00
40310 BUILDING/ELEC/PLUMB PERMIT	\$ 48,324.47	\$ 60,611.85	\$ 80,000.00	\$ 37,668.75	\$ 50,000.00
40319 FIRE DEPT. INCOME	\$ 1,669.85	\$ 1,192.25	\$ 500.00	\$ 204.00	\$ 500.00
40320 HIGHWAY INCOME	\$ 2,023.78	\$ 1,372.70	\$ 1,000.00	\$ 467.89	\$ 500.00
40324 TRANSFER STATION INCOME	\$ 47,832.72	\$ 53,428.97	\$ 40,000.00	\$ 33,462.09	\$ 40,000.00
CHARGES FOR SERVICES:	\$ 132,294.35	\$ 131,163.79	\$ 131,000.00	\$ 85,913.17	\$ 105,500.00
Dept/Div: 100-40 OTHER					
40410 INTEREST TOWN HALL INVEST	\$ 7,570.34	\$ 32,645.19	\$ 7,500.00	\$ 108,726.84	\$ 50,000.00
40452 MISC. LOCAL REVENUES	\$ 22,030.00	\$ 20,226.00	\$ 13,000.00	\$ 18,101.15	\$ 20,000.00
OTHER:	\$ 29,600.34	\$ 52,871.19	\$ 20,500.00	\$ 126,827.99	\$ 70,000.00
Dept/Div: 100-50 OTHER FINANCING RESOURCES					
40525 TRANSFERS IN REC SRF	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
40526 TRANSFERS IN FIRE CIP	\$ 25,541.55	\$ 77,016.00	\$ -	\$ -	\$ -
40552 TRANSFERS IN LENA CLARK TRUST	\$ 3,156.82	\$ 15,839.00	\$ 34,000.00	\$ 31,589.00	\$ -
40560 TRANSFER IN WATER DEPT	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00
40999 UTIL OF UNASSIGNED FUND BALANCE	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 974,100.00
OTHER FINANCING SOURCES:	\$ 83,698.37	\$ 147,855.00	\$ 339,000.00	\$ 31,589.00	\$ 1,004,100.00
TOTAL GENERAL FUND REVENUES:	\$ 2,434,491.47	\$ 2,666,580.11	\$ 2,664,140.00	\$ 2,017,002.44	\$ 3,220,100.00

*** 2021 ESTIMATED REVENUE DOES NOT INCLUDE REIMBURSEMENTS***

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
200-01 GENERAL EXPENSE						
20-10 U/C INSURANCE	\$ 4,193.32	\$ 2,813.24	\$ 4,400.00	\$ 1,431.30	\$ 4,400.00	\$ 4,400.00
20-20 WORKER'S COMP INS	\$ 95,498.60	\$ 84,458.80	\$ 83,000.00	\$ 65,290.80	\$ 115,000.00	\$ 115,000.00
20-50 HEALTH INSURANCE	\$ 13,930.50	\$ 10,427.95	\$ 49,500.00	\$ 8,375.89	\$ 54,000.00	\$ 54,000.00
20-60 ADMIN.FEES/125 PLAN	\$ 1,200.00	\$ 1,350.00	\$ 1,300.00	\$ 862.20	\$ 1,000.00	\$ 1,000.00
40-10 LEGAL FEES	\$ 45,096.50	\$ 18,017.26	\$ 40,000.00	\$ 28,233.35	\$ 40,000.00	\$ 40,000.00
40-20 AUDIT SERVICES	\$ 8,600.00	\$ 9,100.00	\$ 9,000.00	\$ 9,250.00	\$ 9,000.00	\$ 9,000.00
51-15 STREET LIGHTS	\$ 33,268.49	\$ 36,253.23	\$ 50,925.00	\$ 24,840.01	\$ 50,925.00	\$ 50,925.00
51-20 TRAFFIC SIGNAL	\$ 2,595.53	\$ 5,726.74	\$ 10,000.00	\$ 9,374.93	\$ 15,000.00	\$ 15,000.00
60-10 PROPERTY & LIABILITY POOL	\$ 46,676.00	\$ 52,479.35	\$ 56,706.00	\$ 52,345.50	\$ 57,000.00	\$ 57,000.00
95-15 INTEREST/TA NOTES, ABA	\$ 128.47	\$ -	\$ 150.00	\$ -		
GENERAL EXPENSE:	\$ 251,187.41	\$ 220,626.57	\$ 304,981.00	\$ 200,003.98	\$ 346,325.00	\$ 346,325.00
200-05 TOWN ADMINISTRATION						
10-10 FULL TIME WAGES	\$ 214,659.52	\$ 240,274.61	\$ 249,523.00	\$ 177,447.77	\$ 258,449.00	\$ 258,449.00
10-20 PART TIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ 19,512.00	\$ 19,512.00
10-70 SELECTMEN COMPENSATION	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
10-80 LONGEVITY	\$ 1,125.00	\$ 1,300.00	\$ 1,225.00	\$ 1,175.00	\$ 2,000.00	\$ 2,000.00
10-90 FICA	\$ 13,616.85	\$ 15,679.67	\$ 15,587.00	\$ 11,617.67	\$ 13,720.00	\$ 13,720.00
10-95 MEDICARE	\$ 3,184.60	\$ 3,667.16	\$ 3,646.00	\$ 2,717.28	\$ 3,210.00	\$ 3,210.00
20-30 RETIREMENT	\$ 14,277.84	\$ 21,494.04	\$ 23,977.00	\$ 18,423.19	\$ 26,240.00	\$ 26,240.00
20-40 ICMA	\$ 5,921.88	\$ 5,409.55	\$ 3,854.00	\$ 1,937.49	\$ 4,000.00	\$ 4,000.00
20-50 HEALTH INSURANCE	\$ 50,314.68	\$ 54,579.97	\$ 56,544.00	\$ 36,696.25	\$ 46,800.00	\$ 46,800.00
30-25 PRINTING	\$ 3,380.12	\$ 3,349.76	\$ 5,000.00	\$ 1,878.92	\$ 4,000.00	\$ 4,000.00
30-30 MATERIALS/SUPPLIES	\$ 1,033.72	\$ 2,949.13	\$ 1,500.00	\$ 3,171.99	\$ 3,000.00	\$ 3,000.00
30-60 EQUIPMENT PURCHASES	\$ 373.91	\$ 79.99	\$ 1,000.00	\$ 3,330.12	\$ 3,000.00	\$ 3,000.00
30-90 MISCELLANEOUS	\$ 134.99	\$ 278.97	\$ 200.00	\$ 56.00	\$ 200.00	\$ 200.00
40-30 MEMBERSHIPS	\$ 7,678.14	\$ 8,756.20	\$ 7,975.00	\$ 8,977.31	\$ 10,000.00	\$ 10,000.00
40-40 TRAVEL/TRAINING	\$ 6,318.38	\$ 6,692.90	\$ 7,000.00	\$ 5,629.87	\$ 7,000.00	\$ 7,000.00
40-75 LIEN & DEED RECORDINGS	\$ 4,928.00	\$ 4,523.00	\$ 7,000.00	\$ 5,690.00	\$ 5,000.00	\$ 5,000.00
50-25 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
51-50 TELEPHONE	\$ 600.00	\$ 600.00	\$ 600.00	\$ 450.00	\$ 600.00	\$ 600.00
TOWN ADMINISTRATION:	\$ 331,747.63	\$ 373,834.95	\$ 389,331.00	\$ 283,398.86	\$ 411,431.00	\$ 411,431.00
200-07 TOWN CLERK						
10-10 FULL TIME WAGES	\$ 125,632.71	\$ 129,982.60	\$ 132,249.00	\$ 93,662.26	\$142,878.00	\$142,878.00
10-20 PART TIME WAGES	\$ 31,568.69	\$ 32,131.39	\$ 45,784.00	\$ 32,531.30	\$48,387.00	\$48,387.00
10-40 ELECTION WAGES	\$ 1,589.63	\$ 1,695.27	\$ 4,500.00	\$ 1,330.53	\$4,700.00	\$4,700.00
10-50 OVERTIME	\$ -	\$ -	\$ 156.00	\$ -	\$170.00	\$170.00
10-80 LONGEVITY	\$ 1,400.00	\$ 1,950.00	\$ 2,150.00	\$ 200.00	\$250.00	\$250.00
10-90 FICA	\$ 9,332.07	\$ 9,610.50	\$ 11,741.00	\$ 7,754.92	\$12,229.00	\$12,229.00
10-95 MEDICARE	\$ 2,182.40	\$ 2,247.80	\$ 2,746.00	\$ 1,813.67	\$2,859.00	\$2,859.00
20-30 RETIREMENT	\$ 9,576.04	\$ 10,081.02	\$ 11,465.00	\$ 7,396.70	\$12,230.00	\$12,230.00
20-40 ICMA	\$ 709.79	\$ 723.31	\$ 747.00	\$ 542.36	\$805.00	\$805.00
20-50 HEALTH INSURANCE	\$ 47,272.32	\$ 48,430.44	\$ 51,304.00	\$ 41,915.14	\$53,474.00	\$53,474.00
30-10 ELECTION SUPPLIES	\$ 10,770.74	\$ 5,462.15	\$ 10,500.00	\$ 2,045.54	\$10,500.00	\$10,500.00
30-25 PRINTING	\$ 2,528.49	\$ 1,934.18	\$ 2,500.00	\$ -	\$2,500.00	\$2,500.00
30-30 MATERIALS/SUPPLIES	\$ 2,287.61	\$ 3,412.52	\$ 2,000.00	\$ 1,656.48	\$2,000.00	\$2,000.00
30-60 EQUIPMENT PURCHASES	\$ 1,249.49	\$ -	\$ 2,000.00	\$ 1,652.54	\$2,000.00	\$2,000.00
30-90 MISCELLANEOUS	\$ 8.99	\$ 31.61	\$ 100.00	\$ 32.00	\$100.00	\$100.00
40-30 MEMBERSHIPS	\$ 220.00	\$ 280.00	\$ 400.00	\$ 250.00	\$400.00	\$400.00
40-40 TRAVEL/TRAINING	\$ 57.03	\$ 879.44	\$ 2,000.00	\$ 197.50	\$2,000.00	\$2,000.00
TOWN CLERK:	\$ 246,386.00	\$ 248,852.23	\$ 282,342.00	\$ 192,980.94	\$ 297,482.00	\$ 297,482.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
200-09 PLANNING						
10-10 FULL TIME WAGES	\$ 9,592.00	\$ 815.27	\$ -	\$ -	\$ 103,760.00	\$ 103,760.00
10-20 PART TIME WAGES	\$ 13,867.34	\$ 49,157.85	\$ 66,820.00	\$ 43,259.15	\$ -	\$ -
10-50 OVERTIME	\$ 396.00	\$ -	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 1,436.95	\$ 3,047.79	\$ 4,143.00	\$ 2,802.49	\$ 6,562.00	\$ 6,562.00
10-95 MEDICARE	\$ 336.09	\$ 712.85	\$ 969.00	\$ 655.50	\$ 1,535.00	\$ 1,535.00
20-30 RETIREMENT	\$ 2,100.17	\$ 2,148.65	\$ 3,874.00	\$ 3,322.26	\$ 10,691.00	\$ 10,691.00
20-40 ICMA		\$ -	\$ -	\$ -	\$ 2,075.00	\$ 2,075.00
20-50 HEALTH INSURANCE	\$ 3,850.08	\$ -	\$ -	\$ -	\$ 49,474.00	\$ 49,474.00
30-20 POSTAGE	\$ 170.56	\$ 105.19	\$ 300.00	\$ 148.39	\$ 300.00	\$ 300.00
30-25 PRINTING	\$ 3,166.90	\$ 2,106.95	\$ 1,500.00	\$ 2,627.27	\$ 2,500.00	\$ 2,500.00
30-30 MATERIALS/SUPPLIES	\$ 535.24	\$ 1,337.47	\$ 500.00	\$ 648.70	\$ 800.00	\$ 800.00
30-60 EQUIPMENT PURCHASES	\$ 1,089.60	\$ 2,080.41	\$ 700.00	\$ 2,175.67	\$ 700.00	\$ 700.00
40-30 MEMBERSHIPS	\$ -	\$ -	\$ 250.00	\$ -	\$ 450.00	\$ 450.00
40-40 TRAVEL/TRAINING	\$ 125.00	\$ 825.92	\$ 400.00	\$ 620.02	\$ 1,450.00	\$ 1,450.00
40-50 CONTRACTED SERVICES	\$ 51,210.30	\$ 26,584.96	\$ 43,000.00	\$ 25,374.81	\$ 20,000.00	\$ 20,000.00
40-60 TECHNICAL ASSISTANCE	\$ 2,094.00	\$ 2,303.00	\$ 2,303.00	\$ 2,533.00	\$ 2,503.00	\$ 2,503.00
PLANNING:	\$ 89,970.23	\$ 91,226.31	\$ 124,759.00	\$ 84,167.26	\$ 202,800.00	\$ 202,800.00
200-13 ASSESSING						
30-20 POSTAGE	\$ 329.93	\$ 492.89	\$ 2,400.00	\$ 273.82	\$ 2,400.00	\$ 2,400.00
30-30 MATERIALS/SUPPLIES	\$ 526.85	\$ 1,746.77	\$ 500.00	\$ 103.32	\$ 500.00	\$ 500.00
40-50 CONTRACTED SERVICES	\$ 62,521.16	\$ 72,935.74	\$ 78,000.00	\$ 69,155.06	\$ 91,000.00	\$ 91,000.00
40-61 VISION INTERNET SERVICE	\$ 2,250.00	\$ 4,568.00	\$ 24,897.00	\$ 15,000.00	\$ 7,500.00	\$ 7,500.00
40-70 ABSTRACTS & MAPPING	\$ 1,545.04	\$ 4,508.37	\$ 3,300.00	\$ 6,575.12	\$ 8,000.00	\$ 8,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 3,820.00	\$ 7,988.00	\$ 4,056.00	\$ 5,088.42	\$ 5,000.00	\$ 5,000.00
ASSESSING:	\$ 70,992.98	\$ 92,239.77	\$ 113,153.00	\$ 96,195.74	\$ 114,400.00	\$ 114,400.00
200-19 TOWN HALL						
30-20 POSTAGE	\$ 8,055.20	\$ 6,498.69	\$ 12,000.00	\$ 7,853.50	\$ 12,000.00	\$ 12,000.00
30-30 MATERIALS/SUPPLIES	\$ 1,176.37	\$ 1,757.69	\$ 1,500.00	\$ 1,694.97	\$ 2,000.00	\$ 2,000.00
30-40 BUILDING SUPPLIES	\$ 1,055.56	\$ 422.31	\$ 1,200.00	\$ 1,251.15	\$ 18,500.00	\$ 18,500.00
30-60 EQUIPMENT PURCHASES	\$ 329.79	\$ 423.00	\$ 750.00	\$ 1,685.83	\$ 1,500.00	\$ 1,500.00
30-90 MISCELLANEOUS	\$ -	\$ 27.84	\$ 750.00	\$ 413.64	\$ 750.00	\$ 750.00
50-15 CUSTODIAL SERVICES	\$ 10,700.00	\$ 14,468.91	\$ 16,960.00	\$ 14,158.56	\$ 17,500.00	\$ 17,500.00
50-20 BUILDING MAINT	\$ 24,693.91	\$ 33,466.62	\$ 30,000.00	\$ 42,869.44	\$ 40,000.00	\$ 40,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 34,087.10	\$ 46,105.57	\$ 58,790.00	\$ 28,659.09	\$ 55,000.00	\$ 55,000.00
51-10 ELECTRICITY	\$ 8,119.62	\$ 10,072.33	\$ 11,000.00	\$ 7,406.32	\$ 11,000.00	\$ 11,000.00
51-30 WATER/SEWER	\$ 2,501.84	\$ 2,237.65	\$ 2,500.00	\$ 1,541.04	\$ 2,500.00	\$ 2,500.00
51-40 HEAT	\$ 10,465.73	\$ 9,931.37	\$ 14,000.00	\$ 6,966.03	\$ 14,000.00	\$ 14,000.00
51-50 TELEPHONE	\$ 4,933.75	\$ 5,941.72	\$ 5,400.00	\$ 5,016.02	\$ 5,400.00	\$ 5,400.00
TOWN HALL:	\$ 106,118.87	\$ 131,353.70	\$ 154,850.00	\$ 119,515.59	\$ 180,150.00	\$ 180,150.00
300-03 GENERAL ASSISTANCE						
40-45 MEDICAL SERVICES	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
45-10 ELECTRICITY ASSISTANCE	\$ 336.47	\$ 364.21	\$ 600.00	\$ 160.00	\$ 300.00	\$ 300.00
45-30 WATER/SEWER	\$ 75.00	\$ 100.00	\$ -	\$ -	\$ 300.00	\$ 300.00
45-40 FUEL ASSISTANCE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
45-50 FOOD ASSISTANCE	\$ 160.07	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
45-60 HSEHLD/PERSONAL SUPP	\$ -	\$ 39.06	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
45-70 RENT ASSISTANCE	\$ 4,530.00	\$ 1,236.00	\$ 7,100.00	\$ 800.00	\$ 7,100.00	\$ 7,100.00
51-30 WATER/SEWER	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL ASSISTANCE:	\$ 5,161.54	\$ 1,739.27	\$ 10,000.00	\$ 960.00	\$ 10,000.00	\$ 10,000.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
400-01 POLICE						
10-10 FULL TIME WAGES	\$ 736,949.81	\$ 822,333.30	\$ 805,310.00	\$ 595,885.36	\$ 911,245.00	\$ 911,245.00
10-20 PART TIME WAGES	\$ 25,832.30	\$ 15,876.82	\$ 40,000.00	\$ 9,521.56	\$ 64,605.00	\$ 64,605.00
10-50 OVERTIME	\$ 58,362.77	\$ 52,302.22	\$ 75,000.00	\$ 46,883.90	\$ 100,000.00	\$ 100,000.00
10-80 LONGEVITY	\$ 10,175.00	\$ 10,600.00	\$ 11,700.00	\$ 9,650.00	\$ 4,000.00	\$ 4,000.00
10-90 FICA	\$ 51,608.67	\$ 54,254.67	\$ 58,055.00	\$ 42,459.45	\$ 67,473.00	\$ 67,473.00
10-95 MEDICARE	\$ 12,070.01	\$ 12,688.49	\$ 13,651.00	\$ 10,609.59	\$ 15,780.00	\$ 15,780.00
20-30 RETIREMENT	\$ 118,110.35	\$ 132,115.19	\$ 132,837.00	\$ 103,937.70	\$ 148,643.00	\$ 148,643.00
20-40 ICMA	\$ 3,382.85	\$ 3,381.22	\$ 3,280.00	\$ 2,525.47	\$ 3,710.00	\$ 3,710.00
20-50 HEALTH INSURANCE	\$ 173,698.92	\$ 179,513.52	\$ 182,803.00	\$ 151,730.10	\$ 231,407.00	\$ 231,407.00
30-20 POSTAGE	\$ 449.07	\$ 464.72	\$ 550.00	\$ 333.02	\$ 600.00	\$ 600.00
30-25 PRINTING	\$ 1,986.05	\$ 996.65	\$ 2,000.00	\$ 1,144.20	\$ 2,200.00	\$ 2,200.00
30-30 MATERIALS/SUPPLIES	\$ 6,401.36	\$ 6,640.59	\$ 7,000.00	\$ 5,221.56	\$ 10,620.00	\$ 10,620.00
30-50 CLOTHING	\$ 16,822.32	\$ 14,513.78	\$ 17,000.00	\$ 11,853.02	\$ 18,125.00	\$ 18,125.00
30-60 EQUIPMENT PURCHASES	\$ 58,724.08	\$ 11,661.30	\$ 19,890.00	\$ 11,150.36	\$ 28,120.00	\$ 28,120.00
30-70 GAS & OIL	\$ 18,163.94	\$ 26,649.51	\$ 27,500.00	\$ 15,566.96	\$ 27,500.00	\$ 27,500.00
30-90 MISCELLANEOUS	\$ 2,774.91	\$ 2,677.83	\$ 3,000.00	\$ 240.00	\$ 3,000.00	\$ 3,000.00
40-30 MEMBERSHIPS	\$ 1,170.00	\$ 1,733.97	\$ 1,500.00	\$ 1,845.91	\$ 2,700.00	\$ 2,700.00
40-40 TRAVEL/TRAINING	\$ 404.91	\$ 769.69	\$ 500.00	\$ 120.00	\$ 500.00	\$ 500.00
40-41 TRAINING	\$ 9,277.96	\$ 11,204.90	\$ 14,000.00	\$ 4,281.65	\$ 16,500.00	\$ 16,500.00
40-54 DISPATCH SERVICES	\$ 134,400.00	\$ 176,394.79	\$ 182,365.00	\$ 136,658.85	\$ 187,832.00	\$ 187,832.00
40-86 ANIMAL CONTROL	\$ 574.75	\$ 2,190.74	\$ 2,500.00	\$ 1,418.28	\$ 2,500.00	\$ 2,500.00
50-15 CUSTODIAL SERVICES	\$ 6,326.92	\$ 7,316.81	\$ 7,150.00	\$ 4,937.56	\$ 8,320.00	\$ 8,320.00
50-20 BUILDING MAINT	\$ 892.92	\$ 1,815.22	\$ 1,500.00	\$ 1,132.10	\$ 3,200.00	\$ 3,200.00
50-25 EQUIPMENT MAINTENANCE	\$ 57,153.95	\$ 62,535.82	\$ 56,500.00	\$ 45,915.34	\$ 63,300.00	\$ 63,300.00
51-10 ELECTRICITY	\$ 6,677.22	\$ 8,577.49	\$ 6,500.00	\$ 6,055.56	\$ 7,500.00	\$ 7,500.00
51-30 WATER/SEWER	\$ 1,334.98	\$ 1,812.21	\$ 1,500.00	\$ 956.22	\$ 1,520.00	\$ 1,520.00
51-40 HEAT	\$ 5,330.70	\$ 8,479.51	\$ 8,575.00	\$ 4,953.52	\$ 8,575.00	\$ 8,575.00
51-50 TELEPHONE	\$ 14,858.14	\$ 18,804.04	\$ 15,500.00	\$ 11,946.51	\$ 15,900.00	\$ 15,900.00
65-20 D.A.R.E.	\$ 1,740.00	\$ 1,270.83	\$ 1,750.00	\$ 954.28	\$ 1,750.00	\$ 1,750.00
82-10 LEASE PAYMENT	\$ 11,252.47	\$ 21,732.84	\$ 21,733.00	\$ 21,732.84	\$ 40,624.00	\$ 40,624.00
POLICE:	\$ 1,546,907.33	\$ 1,671,308.67	\$ 1,721,149.00	\$ 1,261,620.87	\$ 1,997,749.00	\$ 1,997,749.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
400-03 FIRE						
10-10 FULL TIME WAGES	\$ 259,038.14	\$ 270,438.99	\$ 296,436.00	\$ 192,860.26	\$ 337,149.00	\$ 337,149.00
10-20 PART TIME WAGES	\$ 62,382.65	\$ 101,490.31	\$ 226,470.00	\$ 124,138.09	\$ 263,006.00	\$ 263,006.00
10-50 OVERTIME	\$ 74,260.63	\$ 50,947.22	\$ 70,730.00	\$ 44,887.90	\$ 70,730.00	\$ 70,730.00
10-80 LONGEVITY	\$ 4,000.00	\$ 2,850.00	\$ 3,075.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
10-90 FICA	\$ 24,355.36	\$ 25,645.84	\$ 31,058.00	\$ 22,731.29	\$ 42,132.00	\$ 42,132.00
10-95 MEDICARE	\$ 5,696.09	\$ 5,998.00	\$ 7,250.00	\$ 5,316.16	\$ 9,839.00	\$ 9,839.00
20-30 RETIREMENT	\$ 41,004.20	\$ 39,280.84	\$ 44,071.00	\$ 27,896.11	\$ 43,012.00	\$ 43,012.00
20-40 ICMA	\$ 6,645.94	\$ 4,115.91	\$ 4,223.00	\$ 3,247.47	\$ 6,623.00	\$ 6,623.00
20-50 HEALTH INSURANCE	\$ 75,133.54	\$ 77,818.63	\$ 94,177.00	\$ 55,193.03	\$ 111,429.00	\$ 111,429.00
30-20 POSTAGE	\$ 56.99	\$ 155.16	\$ 100.00	\$ 32.05	\$ 100.00	\$ 100.00
30-25 PRINTING	\$ 43.00	\$ -	\$ 850.00	\$ 415.00	\$ 850.00	\$ 850.00
30-30 MATERIALS/SUPPLIES	\$ 714.36	\$ 1,723.85	\$ 1,100.00	\$ 1,383.61	\$ 1,100.00	\$ 1,100.00
30-35 OPERATING SUPPLIES	\$ 7,246.58	\$ 9,731.50	\$ 8,550.00	\$ 5,848.48	\$ 8,900.00	\$ 8,900.00
30-37 MEDICAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
30-50 CLOTHING	\$ 3,439.88	\$ 3,041.39	\$ 4,350.00	\$ 2,332.29	\$ 4,350.00	\$ 4,350.00
30-60 EQUIPMENT PURCHASES	\$ 19,314.29	\$ 29,554.02	\$ 5,450.00	\$ 3,953.76	\$ 6,000.00	\$ 6,000.00
30-70 GAS & OIL	\$ 5,363.64	\$ 11,723.90	\$ 6,850.00	\$ 6,820.84	\$ 6,850.00	\$ 6,850.00
40-30 MEMBERSHIPS	\$ 3,161.50	\$ 5,493.00	\$ 3,500.00	\$ 2,770.00	\$ 4,850.00	\$ 4,850.00
40-40 TRAVEL/TRAINING	\$ 3,427.50	\$ 5,059.84	\$ 12,275.00	\$ 2,488.22	\$ 13,050.00	\$ 13,050.00
40-45 MEDICAL SERVICES	\$ 2,685.00	\$ 4,982.00	\$ 4,560.00	\$ 1,196.96	\$ 4,560.00	\$ 4,560.00
40-54 DISPATCH SERVICES	\$ 33,600.00	\$ 44,167.94	\$ 45,590.00	\$ 34,164.72	\$ 43,805.00	\$ 43,805.00
40-55 OUTSIDE SERVICES	\$ 8,426.18	\$ 7,599.65	\$ 12,446.00	\$ 6,503.41	\$ 13,682.00	\$ 13,682.00
50-20 BUILDING MAINT	\$ 2,849.70	\$ 4,266.87	\$ 3,574.00	\$ 3,790.40	\$ 3,475.00	\$ 3,475.00
50-25 EQUIPMENT MAINTENANCE	\$ 28,836.51	\$ 37,822.84	\$ 38,130.00	\$ 23,436.23	\$ 39,890.00	\$ 39,890.00
51-10 ELECTRICITY	\$ 6,413.81	\$ 6,823.59	\$ 7,450.00	\$ 5,002.87	\$ 7,600.00	\$ 7,600.00
51-30 WATER/SEWER	\$ 998.43	\$ 970.76	\$ 1,140.00	\$ 758.94	\$ 3,655.00	\$ 3,655.00
51-40 HEAT	\$ 6,769.92	\$ 9,706.75	\$ 8,840.00	\$ 5,027.61	\$ 8,840.00	\$ 8,840.00
51-50 TELEPHONE	\$ 2,211.96	\$ 3,188.31	\$ 2,412.00	\$ 2,512.59	\$ 3,914.00	\$ 3,914.00
60-20 ACCIDENT/SICKNESS INS.	\$ 4,381.00	\$ 4,591.00	\$ 5,257.00	\$ 4,591.00	\$ 5,257.00	\$ 5,257.00
60-30 FIREFIGHTERS INCENTIVE	\$ 19,493.26	\$ 17,154.96	\$ 19,500.00	\$ 15,949.96	\$ 19,500.00	\$ 19,500.00
FIRE:	\$ 711,950.06	\$ 786,343.07	\$ 969,414.00	\$ 607,249.25	\$ 1,091,148.00	\$ 1,091,148.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
500-01 PUBLIC WORKS						
10-10 FULL TIME WAGES	\$ 190,796.85	\$ 207,265.13	\$ 269,152.00	\$ 163,474.46	\$ 304,118.00	\$ 304,118.00
10-20 PART TIME WAGES	\$ 48,027.32	\$ 58,800.56	\$ 44,200.00	\$ 46,786.39	\$ 90,137.00	\$ 90,137.00
10-50 OVERTIME	\$ 38,185.17	\$ 24,679.11	\$ 32,785.00	\$ 24,284.64	\$ 32,785.00	\$ 32,785.00
10-80 LONGEVITY	\$ 2,600.00	\$ 2,550.00	\$ 2,475.00	\$ 50.00	\$ 2,475.00	\$ 2,475.00
10-90 FICA	\$ 16,774.08	\$ 17,516.54	\$ 21,052.00	\$ 14,549.83	\$ 26,951.00	\$ 26,951.00
10-95 MEDICARE	\$ 3,923.01	\$ 4,096.49	\$ 4,924.00	\$ 3,402.75	\$ 6,303.00	\$ 6,303.00
20-30 RETIREMENT	\$ 22,630.51	\$ 22,807.75	\$ 33,539.00	\$ 19,459.96	\$ 43,381.00	\$ 43,381.00
20-40 ICMA	\$ 3,004.12	\$ 2,924.32	\$ 4,159.00	\$ 2,293.98	\$ 5,171.00	\$ 5,171.00
20-50 HEALTH INSURANCE	\$ 69,588.76	\$ 67,362.21	\$ 94,038.00	\$ 67,122.40	\$ 96,592.00	\$ 96,592.00
30-20 POSTAGE	\$ 22.10	\$ 5.19	\$ 30.00	\$ 11.30	\$ 20.00	\$ 20.00
30-35 OPERATING SUPPLIES	\$ 31,195.54	\$ 33,282.79	\$ 33,000.00	\$ 29,496.63	\$ 37,000.00	\$ 37,000.00
30-36 SALT	\$ 153,829.43	\$ 218,231.30	\$ 140,000.00	\$ 133,479.95	\$ 180,000.00	\$ 180,000.00
30-50 CLOTHING	\$ 5,725.63	\$ 6,151.40	\$ 7,000.00	\$ 5,849.81	\$ 8,200.00	\$ 8,200.00
30-60 EQUIPMENT PURCHASES	\$ 3,620.71	\$ 7,725.42	\$ 12,000.00	\$ 1,988.33	\$ 12,000.00	\$ 12,000.00
30-70 GAS & OIL	\$ 25,820.30	\$ 29,857.66	\$ 30,000.00	\$ 20,556.05	\$ 30,000.00	\$ 30,000.00
40-40 TRAVEL/TRAINING	\$ 454.60	\$ 376.05	\$ 500.00	\$ 503.96	\$ 700.00	\$ 700.00
40-55 OUTSIDE SERVICES	\$ 18,047.64	\$ 37,737.12	\$ 44,000.00	\$ 37,629.11	\$ 44,000.00	\$ 44,000.00
50-20 BUILDING MAINT	\$ 4,174.55	\$ 14,026.19	\$ 6,500.00	\$ 3,504.52	\$ 9,000.00	\$ 9,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 76,415.38	\$ 51,000.73	\$ 80,000.00	\$ 81,982.26	\$ 90,000.00	\$ 90,000.00
51-10 ELECTRICITY	\$ 2,682.35	\$ 2,784.06	\$ 2,700.00	\$ 1,859.22	\$ 2,700.00	\$ 2,700.00
51-30 WATER/SEWER	\$ 2,247.71	\$ 2,090.41	\$ 2,300.00	\$ 1,466.66	\$ 2,300.00	\$ 2,300.00
51-40 HEAT	\$ 3,328.04	\$ 7,490.66	\$ 6,000.00	\$ 5,326.66	\$ 7,800.00	\$ 7,800.00
51-50 TELEPHONE	\$ 2,003.97	\$ 2,189.89	\$ 2,300.00	\$ 1,598.68	\$ 2,300.00	\$ 2,300.00
82-10 CAPITAL LEASE PAYMENT	\$ 16,526.59	\$ 78,702.73	\$ 107,872.00	\$ 107,874.09	\$ 107,900.00	\$ 107,900.00
PUBLIC WORKS:	\$ 741,624.36	\$ 899,653.71	\$ 980,526.00	\$ 774,551.64	\$ 1,141,833.00	\$ 1,141,833.00
500-07 TRANSFER STATION						
10-20 PART TIME WAGES	\$ 72,741.73	\$ 73,522.29	\$ 78,830.00	\$ 53,755.69	\$ 86,548.00	\$ 86,548.00
10-90 FICA	\$ 4,509.91	\$ 4,512.55	\$ 4,875.00	\$ 3,444.96	\$ 5,081.00	\$ 5,081.00
10-95 MEDICARE	\$ 1,054.72	\$ 1,054.89	\$ 1,140.00	\$ 805.56	\$ 1,188.00	\$ 1,188.00
30-25 PRINTING	\$ -	\$ -	\$ 1,100.00	\$ 982.85	\$ 1,100.00	\$ 1,100.00
30-30 MATERIALS/SUPPLIES	\$ 162.06	\$ 313.59	\$ 250.00	\$ 208.80	\$ 250.00	\$ 250.00
30-35 OPERATING SUPPLIES	\$ 3,301.98	\$ 669.39	\$ 700.00	\$ 162.46	\$ 700.00	\$ 700.00
30-70 GAS & OIL	\$ 816.26	\$ 1,254.69	\$ 1,500.00	\$ 785.94	\$ 1,500.00	\$ 1,500.00
30-90 MISCELLANEOUS	\$ 25.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
40-55 OUTSIDE SERVICES	\$ 4,455.68	\$ 2,057.17	\$ 4,000.00	\$ 6,498.77	\$ 6,500.00	\$ 6,500.00
50-20 BUILDING MAINT	\$ 570.00	\$ -	\$ 1,700.00	\$ 62.00	\$ 1,700.00	\$ 1,700.00
50-25 EQUIPMENT MAINT	\$ 6,692.03	\$ 3,605.94	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
51-10 ELECTRICITY	\$ 1,830.90	\$ 2,434.46	\$ 1,900.00	\$ 1,347.73	\$ 1,900.00	\$ 1,900.00
51-50 TELEPHONE	\$ 404.12	\$ 476.41	\$ 500.00	\$ 323.19	\$ 500.00	\$ 500.00
55-10 DEMO/WOOD DISPOSAL	\$ 43,390.80	\$ 43,565.84	\$ 54,500.00	\$ 33,796.40	\$ 57,000.00	\$ 57,000.00
55-15 HAZ WASTE DISPOSAL	\$ 10,498.42	\$ 12,615.61	\$ 12,360.00	\$ 15,572.13	\$ 18,500.00	\$ 18,500.00
55-20 WASTE DISPOSAL - HAULING	\$ 53,449.30	\$ 56,233.80	\$ 68,000.00	\$ 52,410.75	\$ 75,000.00	\$ 75,000.00
55-30 WASTE DISPOSAL - MSW	\$ 165,240.68	\$ 171,600.52	\$ 195,700.00	\$ 146,437.10	\$ 205,000.00	\$ 205,000.00
55-40 WASTE DISPOSAL - TIRES	\$ 1,026.75	\$ 1,512.00	\$ 1,030.00	\$ 902.00	\$ 2,100.00	\$ 2,100.00
55-50 WASTE DISPOSAL - EQUIP RE	\$ 7,341.29	\$ 9,496.09	\$ 8,100.00	\$ 6,006.51	\$ 8,500.00	\$ 8,500.00
55-55 RECYCLING	\$ 4,865.58	\$ 38,766.13	\$ 10,815.00	\$ 46,506.84	\$ 70,000.00	\$ 70,000.00
TRANSFER STATION:	\$ 382,377.21	\$ 423,691.37	\$ 450,250.00	\$ 370,009.68	\$ 546,317.00	\$ 546,317.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
600-05 RECREATION						
10-20 PART TIME WAGES	\$ 72,183.50	\$ 56,142.37	\$ 90,443.00	\$ 80,615.59	\$ 116,971.00	\$ 116,971.00
10-90 FICA	\$ 4,475.50	\$ 4,870.76	\$ 5,608.00	\$ 5,380.39	\$ 7,252.00	\$ 7,252.00
10-95 MEDICARE	\$ 1,046.66	\$ 1,139.06	\$ 1,312.00	\$ 1,258.32	\$ 1,696.00	\$ 1,696.00
20-30 RETIREMENT	\$ 2,476.66	\$ 2,841.31	\$ 3,474.00	\$ 2,052.15	\$ 2,774.00	\$ 2,774.00
30-20 POSTAGE	\$ 94.70	\$ 84.52	\$ 175.00	\$ 39.39	\$ 100.00	\$ 100.00
30-30 MATERIALS/SUPPLIES	\$ 4,869.03	\$ 9,092.26	\$ 6,000.00	\$ 4,689.91	\$ 6,000.00	\$ 6,000.00
30-35 OPERATING SUPPLIES	\$ 302.56	\$ 192.13	\$ 400.00	\$ 1,767.33	\$ 200.00	\$ 200.00
40-30 MEMBERSHIPS	\$ 30.00	\$ 30.00	\$ 55.00	\$ 30.00	\$ 30.00	\$ 30.00
40-40 TRAVEL/TRAINING	\$ 55.50	\$ 141.26	\$ 300.00	\$ (30.00)	\$ 100.00	\$ 100.00
40-55 OUTSIDE SERVICES	\$ 3,280.08	\$ 3,813.74	\$ 3,560.00	\$ 3,886.75	\$ 5,835.00	\$ 5,835.00
50-20 BUILDING MAINT	\$ 196.98	\$ 1,957.53	\$ 600.00	\$ 582.02	\$ 600.00	\$ 600.00
50-25 EQUIPMENT MAINTENANCE	\$ 467.63	\$ -	\$ 500.00	\$ 203.72	\$ 500.00	\$ 500.00
50-30 GROUNDS MAINTENANCE	\$ 960.23	\$ 13,598.73	\$ 6,800.00	\$ 7,804.24	\$ 13,243.00	\$ 13,243.00
51-10 ELECTRICITY	\$ 1,296.08	\$ 1,335.36	\$ 1,550.00	\$ 896.22	\$ 1,550.00	\$ 1,550.00
51-30 WATER/SEWER	\$ 4,281.89	\$ 3,975.40	\$ 6,300.00	\$ 1,556.24	\$ 4,000.00	\$ 4,000.00
51-50 TELEPHONE	\$ 398.63	\$ 473.24	\$ 865.00	\$ 357.64	\$ 450.00	\$ 450.00
60-20 ACCIDENT/SICKNESS INS.	\$ 1,100.00	\$ 1,100.00	\$ 1,300.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
65-10 CHRISTMAS PARADE	\$ 2,023.00	\$ 2,230.04	\$ 2,500.00	\$ 2,061.47	\$ 2,500.00	\$ 2,500.00
61-11 CHRISTMAS LIGHT BUS	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 150.00
65-30 HALLOWEEN PARTY	\$ 607.87	\$ 642.52	\$ 600.00	\$ 595.37	\$ 650.00	\$ 650.00
65-40 LORDS & LADIES DANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
65-50 SUMMER CAMP TRIPS	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
65-51 SUMMER CAMP BUSES	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ 9,000.00
65-52 SPRING BREAK TRIPS	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
65-53 SPRING BREAK BUSES	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00
65-60 GIRLS BASKETBALL	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
65-70 DISCOUNT TICKETS	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ 9,000.00
USE OF RECREATION REVENUE RESERVE					\$ (100,000.00)	\$ (100,000.00)
RECREATION:	\$ 100,146.50	\$ 103,660.23	\$ 132,342.00	\$ 114,846.75	\$ 120,901.00	\$ 120,901.00
Dept/Div: 700-01 LIBRARY						
10-10 FULL TIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ 117,100.00	\$ 117,100.00
10-20 PART TIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ 43,290.00	\$ 43,290.00
10-90 FICA	\$ -	\$ -	\$ -	\$ -	\$ 16,039.00	\$ 16,039.00
10-95 MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ 3,208.00	\$ 3,208.00
20-30 RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 11,137.00	\$ 11,137.00
20-40 ICMA	\$ -	\$ -	\$ -	\$ -	\$ 2,605.00	\$ 2,605.00
20-50 HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 43,673.00	\$ 43,673.00
30-20 POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
30-30 MATERIALS/SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
30-31 BOOKS/PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
30-35 OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 7,230.00	\$ 7,230.00
30-60 EQUIPMENT PURCHASES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-90 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
40-30 MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ 3,200.00	\$ 3,200.00
40-40 TRAVEL/TRAINING	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
40-50 CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 4,800.00	\$ 4,800.00
50-20 BUILDING MAINT	\$ -	\$ -	\$ -	\$ -	\$ 3,900.00	\$ 3,900.00
50-25 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,400.00	\$ 1,400.00
51-10 ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ 4,700.00	\$ 4,700.00
51-30 WATER/SEWER	\$ -	\$ -	\$ -	\$ -	\$ 1,430.00	\$ 1,430.00
51-40 HEAT	\$ -	\$ -	\$ -	\$ -	\$ 3,650.00	\$ 3,650.00
51-50 TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
65-62 PROGRAM EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 5,800.00	\$ 5,800.00
LIBRARY:	\$ -	\$ -	\$ -	\$ -	\$ 297,662.00	\$ 297,662.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
800-01 DEBT SERVICE						
80-10 PRINCIPLE/LONG TERM DEBT	\$ -	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00
80-11 PRINCIPLE/LONG TERM DEBT FIRE STATION	\$ -	\$ -	\$ -	\$ -	\$ 28,577.00	\$ 28,577.00
85-10 INTEREST/LONG TERM DEBT	\$ 28,698.37	\$ 30,354.51	\$ 30,355.00	\$ 29,517.01	\$ 240,000.00	\$ 240,000.00
85-11 INTEREST/LTD FIRE STATION			\$ 213,160.00	\$ 164,502.35	\$ 210,960.00	\$ 210,960.00
DEBT SERVICE:	\$ 28,698.37	\$ 92,854.51	\$ 306,015.00	\$ 256,519.36	\$ 542,037.00	\$ 542,037.00

850-01 INTERGOVERNMENTAL						
90-20 COUNTY TAX	\$ 359,842.57	\$ 327,820.01	\$ 340,402.00	\$ 340,401.24	\$ 350,615.00	\$ 350,615.00
90-10 MSAD #60	\$ 7,275,022.00	\$ 7,680,220.00	\$ 8,077,073.00	\$ 6,730,894.14	\$ 8,358,597.00	\$ 8,358,597.00
INTERGOVERNMENTAL:	\$ 7,634,864.57	\$ 8,008,040.01	\$ 8,417,475.00	\$ 7,071,295.38	\$ 8,709,212.00	\$ 8,709,212.00

* Estimated FY21 County Tax assessment at a 3% on base amount as County budget was not finalized as of printing.

** Estimated FY21 Education appropriation at 6% as budget was not finalized as of printing.

920-01 PUBLIC AGENCIES / PUBLIC AGENCIES						
65-40 MEMORIAL DAY	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
91-10 AMERICAN LEGION POST #79	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
91-15 SEACOAST SHIPYARD ASSOC	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
91-30 CHRISTMAS DECORATIONS	\$ 31.76	\$ -	\$ 1,000.00	\$ 50.26	\$ 3,000.00	\$ 3,000.00
91-40 COAST BUS SERVICE	\$ 11,086.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
91-99 MISCELLANEOUS	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
PUBLIC AGENCIES:	\$ 12,817.76	\$ 23,200.00	\$ 24,450.00	\$ 22,000.26	\$ 26,450.00	\$ 26,450.00

950-01 OTHER / TRANSFERS						
90-30 PUBLIC FIRE PROTECTION	\$ 196,388.00	\$ 196,388.00	\$ 196,388.00	\$ 98,194.00	\$ 196,388.00	\$ 196,388.00
90-40 SEWER DISTRICT	\$ 36,578.00	\$ 36,386.00	\$ -	\$ -	\$ -	\$ -
90-50 OPERATING TRANSFERS OUT	\$ 700,000.00	\$ 100,000.00	\$ 250,000.00	\$ -	\$ -	\$ -
90-55 TRANSFERS TO C.I. FUNDS	\$ 147,665.00	\$ 180,000.00	\$ 501,100.00	\$ -	\$ -	\$ -
90-60 W.D. DEBT SERVICE	\$ 21,634.00	\$ 21,634.00	\$ 21,634.00	\$ -	\$ -	\$ -
95-10 CONTINGENCY	\$ 13,009.87	\$ 4,000.00	\$ 49,392.00	\$ 7,000.00	\$ 20,000.00	\$ 20,000.00
95-13 FF/EMT VACANCY CONTGNC'	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
TRANSFERS:	\$ 1,115,274.87	\$ 538,408.00	\$ 1,048,514.00	\$ 105,194.00	\$ 216,388.00	\$ 216,388.00

950-02 OTHER / MISCELLANEOUS						
91-20 BERWICK LIBRARY ASSOC.	\$ 99,000.00	\$ 104,000.00	\$ 109,000.00	\$ 90,833.30	\$ -	\$ -
95-20 C/F STORMWATER ENG (U.S.)	\$ 15,377.93	\$ 18,385.50	\$ 27,816.00	\$ 32,013.75	\$ 24,000.00	\$ 24,000.00
95-21 C/F UPDATE PROPERTIES	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
95-22 C/F ADA REPAIRS/MODIFICAT	\$ -	\$ -	\$ 11,004.00	\$ -	\$ -	\$ -
95-23 C/F ECON DEVELOPMENT	\$ 3,997.30	\$ 16,167.45	\$ 55,370.00	\$ 7,766.01	\$ 3,750.00	\$ 3,750.00
95-40 C/F EMERGENCY MGMNT	\$ 197.67	\$ 53.95	\$ 3,269.00	\$ -	\$ 1,000.00	\$ 1,000.00
95-41 C/F TRIUMPH RESTORATOIN	\$ -	\$ -	\$ 4,138.00	\$ -	\$ -	\$ -
95-60 C/F RECREATION DONATION	\$ -	\$ -	\$ 858.00	\$ -	\$ -	\$ -
95-80 C/F UNFUNDED LIABILITIES	\$ -	\$ 11,764.90	\$ 121,235.00	\$ 40,895.94	\$ 15,000.00	\$ 15,000.00
95-90 OVERLAY	\$ 23,148.73	\$ 13,723.62	\$ 143,303.44	\$ 23,363.50	\$ -	\$ -
MISCELLANEOUS:	\$ 141,721.63	\$ 169,095.42	\$ 475,993.44	\$ 194,872.50	\$ 43,750.00	\$ 43,750.00

**TOWN OF BERWICK, MAINE
FY 2020 - 2021 PROPOSED BUDGET**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Spent to 03/31/2020	FY 2021 Manager's Budget	FY 2021 Board's Recomm
TOWN OF BERWICK, MAINE FY 2020 - 2021 PROPOSED BUDGET						
202-09 STORMWATER	\$ 72,108	\$ 13,175	\$ 37,000	\$ 1,573	\$ 42,000	\$ 42,000
402-01 POLICE CAPITAL	\$ 116,804	\$ 53,681	\$ 79,000	\$ 74,099	\$ 61,600	\$ 61,600
402-03 FIRE CAPITAL	\$ 1,083,153	\$ 307,666	\$ 6,084,000	\$ 1,455,593	\$ 282,500	\$ 282,500
502-01 HIGHWAY CAPITAL	\$ -	\$ 72,271	\$ 35,000	\$ -	\$ 100,000	\$ 100,000
502-03 HIGHWAY IMPROVEMENTS	\$ 319,476	\$ 372,690	\$ 600,000	\$ 693,201	\$ 600,000	\$ 600,000
502-04 MDOT GRANT MATCH	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
602-05 RECREATION CAPITAL	\$ 198,793	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
CAPITAL AND OTHER:	\$ 1,790,335	\$ 819,482	\$ 6,860,000	\$ 2,224,467	\$ 1,161,100	\$ 1,161,100
TOTAL:	\$ 7,673,418	\$ 6,687,570	\$ 14,348,069	\$ 6,908,553	\$ 8,747,923	\$ 8,747,923

Important Phone Numbers

AMR- American Medical Response (ambulance)	911
Fire Emergency	911
Police Department	911
Fire Department (non-emergency)	698-1174
Police Department (non-emergency)	698-1136
Town Clerk/Town Hall	698-1101
Town Hall Fax Number	698-5181
Town Garage	698-1120
Berwick Water Department	698-1231
Transfer Station	698-5917
Berwick Sewer District	698-5740
Berwick Post Office	698-1434
Berwick Library	698-5737
Community Food Pantry	603-692-2907
Community Action/Fuel Assistance	800-965-5762
Community Closet	698-5179
Historical Curator - Brian Cincotta	698-5415

Schools

Superintendent's Office	676-2234
Noble High School	676-2843
Noble Middle School	698-1320
Hussey Elementary	698-4465
Eric L Knowlton	698-1188
Bus Garage	676-2856

Representative to the Legislature

Term Expires 12/05/2018

State Representative Beth A. O' Connor
District 5
66 Pine Hill
Berwick, ME 03901
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