

BERWICK, MAINE

TOWN REPORT

2014-2015



FOUNDED IN 1713

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Town Officials
Board of Selectmen

	<u>Term</u>
Brian O'Connor, Chairman	06/15
Robert E. Crichton, Vice Chairman	06/16
Edward Ganiere	06/15
Mark Pendergast	06/17
Tom Wright	06/17

Town Administration

Vacant	Town Manager, Tax Collector/Treasurer& Road Commissioner
Maureen Finger	Finance Director & Deputy Tax Collector
Jo Anne Lepley	Town Clerk, Registrar of Voters, Excise Tax Collector General Assistance Administrator
John Stoll	Town Planner
Joseph Rousselle	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
Kimberly Taylor	Recreation Director
John Stoll	Southern Maine Regional Planning Commission (Annual Appointment)

Terms limits noted

Planning Board

	<u>Term</u>
Dave Andreesen, Chairman	12/15
Paul Boisvert, Vice Chairman	12/17
	12/14
Niles Schore	12/15
David Dow	12/15
Judith Burgess, Alternate	12/15
Alternate Vacancy	

Board of Appeals

Russell Gagner, Chairman	12/17
Ron Vigue, Vice Chairman	12/14
Diane Morrill, Secretary	12/15
John Campbell	12/15
Kenneth Poirier	12/17
Alternate Vacancy	
Alternate Vacancy	

Sewer District Trustees

Jay Wheeler, Administrator	
Donald Brooks, Chairman	05/17
Nelson Goodwin	05/17
Ronald Turcotte	06/15
Priscilla Dube	06/15
Daniel Doucette	06/15
Kenneth Hall	05/17

Voter Registration Board of Appeals (21 MRSA 103)

Judith Burgess, Chairman	12/14
Vacancy	
Vacancy	
Alternate Vacancy	

Recreation Commission

Natalie Gould	12/15
David Ryan	12/17
Jennifer Parks	12/16
Tracy DeMoura	12/14
Cindy Flores, Alternate	12/14

MSAD #60 SUPERINTENDENT

Steven B Connolly

MSAD #60 ASSISTANT SUPERINTENDENT

Sue Austin

MSAD # 60 Board of Directors

	<u>Term</u>
Margaret Wheeler – Berwick	06/15
Dustin Price - Berwick	06/15
Ryan McCabe – Berwick	06/17
Stan Cowan - North Berwick	
Jacqueline Alwin - North Berwick	
Lynn Manley - North Berwick	
Andrea Rose - Lebanon	
Beverly Olean - Lebanon	
Joanne Potter - Lebanon	

Coast Board of Directors

John Stoll

Dedimus Justice

Brian Cincotta

207-698-5415

Regular Meeting Schedules

Board of Selectman - Town Hall	1 st & 3 rd Tuesdays - 6:30 pm
Planning Board - Town Hall	1 st & 3 rd Thursdays - 6:30 pm
Sewer District Trustees - Sewer District Office	Last Wednesday - 7:00 pm
Board of Appeals - Town Hall (as Needed)	Last Wednesday – 7:00 pm
Recreation Commission - Town Hall	First Wednesday - 7:00 pm

TOWN HALL OFFICE HOURS

Monday - Friday 8:30 am – 5:00 pm

Thursday's 8:30 am – 5:30 pm

Phone Number: (207) 698-1101

Fax: (207) 698-5181

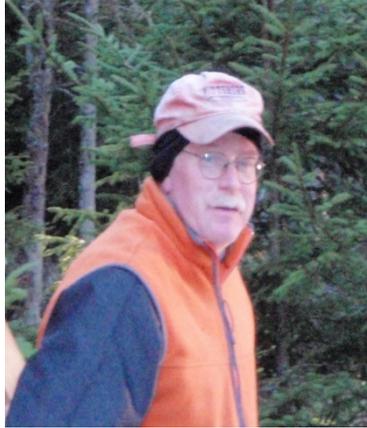
Assessing hours: Monday & Friday's 8am – 4pm
Code hours: Wednesday & Thursday's 8am – 4pm

Transfer Station Hours

Tuesday 8AM – 4PM

Saturday 8AM – 4PM

Sunday 8AM – 4PM



This Town Report Is Dedicated To

Frank Underwood

The Board of Selectmen is proud to dedicate this year's report to Frank Underwood. Frank has brought energy, vision and experience that has helped the Town take steps towards improving the lives of its citizens.

In 2012, Frank went to the Board of Selectman and asked for funding for a professional study to be done for guidance on how to move Berwick forward after the closing of the Prime Tanning factory. From that study the Downtown Vision Committee was formed and through charrettes and public hearing and meetings, a new "vision" was developed of what the citizens of Berwick wanted for their downtown. The result of this was an addendum that was voted on by the citizens to add to their Comprehensive Plan.

Not wanting everything to stop after all of the Downtown Vision Committee success, Frank was instrumental in forming the Envision Berwick Committee that has picked up the ball and kept going forward.

Thank you Frank for all of your hard work and dedication to your adopted home town.

Ozey Ozey Ozey

The town crier's role is to alert and announce the progress of our town's development. This spring, as we pull back the white blanket of a challenging winter, there is much to celebrate and contemplate. The new bridge from Somersworth is indeed a welcoming road to positive change in our historic town. The town selectmen and planning board are committed to providing long range leadership for economic and meaningful cultural growth. The Prime Tanning site appears to be an opportunity to attract new businesses in addition to the creation of much needed green space.

An active Vision Committee along with the supporting wisdom of a preservation and historic heritage group will insure a plan that reflects all of the town's needs and concerns. The Great works Trust has acquired and opened scenic and strategic land that will be forever protected for future generations of Berwick residents. We also see that local residents have purchased land and buildings that will stimulate business and cultural participation in the downtown area.

A new Town Manager is being sought who will guide us through the elements of positive change and program implementation. Hooray for our Historical Society that is now soliciting new membership and a schedule of programs that will reflect our centuries old heritage. The Berwick Public Library is a meeting place for a variety of groups in addition to being a repository for literature and a space for technology utilization. The Berwick Art Association is becoming more visible with its murals and exhibitions. We have benefited from the music and area produce made available in the Farmers Market that filled our Town Hall.

The School Department is our largest and most important asset in terms of our future. It accomplishes so much. Even those who don't have children enrolled in school delight and savor the outreach of the Adult Education program and the visibility of the middle school's marching band.

Steady goes the services of our dedicated Police and Fire Departments who have carefully estimated and declared their needs on behalf of our population whom they serve and protect. We all remain grateful to the Berwick town employees who work hard in so many ways to provide the necessary infrastructure that makes our town function well on a daily basis.

This Town Crier rings a bell loud and clear for we have much to be proud of in our recent accomplishments and a wealth of new exciting changes that benefit all of us in the months and years ahead.

Respectfully submitted,

your ever so committed servant of the past and future...

Peter W. Cook

Berwick Town Crier



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

Paul R. LePage
GOVERNOR

March 30, 2015

Town of Berwick
11 Sullivan St
Berwick, ME 03901

Dear Citizens of Berwick,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources—tourism—and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come—and stay—in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711
www.maine.gov

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer’s should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Berwick. If ever I can be of assistance to you, please contact my York County Constituent Services Center at (207) 283-1101, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

Town of Berwick
11 Sullivan Street
Berwick, ME 03901-2927

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Best Regards,



ANGUS S. KING, JR.
United States Senator



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

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including \$20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree
Member of Congress

Washington
2162 Rayburn HOB
Washington, D.C. 20515
(202) 225-6116

Portland
2 Portland Fish Pier
Portland, ME 04101
(207) 774-5019

Waterville
1 Silver Street
Waterville, ME 04901
(207) 873-5713



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

Dear Friends and Neighbors,

It is an honor to represent you in the Maine Senate for a third term, and I am grateful for the trust you have placed in me to work for the betterment of your community and our region of Maine.

Looking back at the results of the past two-year session, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. We worked hard to deliver the changes we promised, and we succeeded. It is imperative that we do not roll back the steps taken during the previous Legislature to set Maine on better financial footing and toward a brighter future.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and encourage new job growth. Maine has the oldest population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

During the 127th Legislature, I will serve as Republican Senate Lead on the Joint Standing Committee on Transportation. As the previous Chair and former House member on this committee, I have strongly advocated for our roads and bridges, particularly in York County, to receive sufficient and necessary funding. Having a quality transportation system in place is a key factor in attracting new businesses to Maine.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. You can contact my aide at annalise.haggerty@legislature.maine.gov or 207-287-4884. I can be reached in Augusta at 287-1505 or by e-mail at rcollins7@maine.rr.com.

Sincerely,

A handwritten signature in cursive script that reads "Ron Collins".

Ron Collins
Maine State Senator

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

127th Legislature
Senate of
Maine
Senate District 35

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

Dear Friends of Berwick,

I hope this letter finds you and your family doing well this year. It is an honor to serve as your State Senator in the Maine Legislature. I appreciate the support and confidence.

Our state has been through a lot over the past few years as we have collectively worked to recover from the global recession. While it has not always been easy, fortunately, Mainers are known for their resolve. We still face many challenges, but I stand ready to address them on your behalf at the State House. I am optimistic for our future and look forward to creating a stronger economy for the businesses and working families of Maine.

In addition to my regular duties as State Senator, I have been selected by my Democratic colleagues to serve as the Assistant Senate Leader this session. I am very grateful for this opportunity to serve in leadership and believe it will be valuable in my work for our community as well. My true focus will always remain on representing you, and it is my commitment to address each issue before the Legislature fairly, openly, and thoughtfully to make the best decision for our district and state.

As part of my effort to bring matters happening in Augusta back home to our district, I am pleased to offer an email newsletter to share information about ongoing legislative issues and useful resources. Please contact me to join.

I am always available to listen to your thoughts or concerns as the Legislature does its work. I can be reached locally at (207) 337-3689 or at the State House (207) 287-1515. Please feel free to email me anytime at dawn@dawnhill.org.

Again, thank you for the opportunity to represent you in the Legislature. I look forward to seeing you around.

Wishing you all the best!



Dawn Hill
State Senator



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

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

January 2015

Dear Friends and Neighbors:

As a newly elected member, I would like to take this opportunity to thank you for the privilege of serving as your State Representative for the 127th Maine State Legislature. It is a true honor to be your voice at the Capitol and I can assure you I will work carefully on your behalf.

For this 127th Legislature I have been assigned to the Joint Standing Committee on Energy, Utilities and Technology. On this panel, the other members and I will oversee issues regarding energy resources, efficiency and conservation as well as issues of supply and transmission. I look forward to addressing the challenges the State of Maine is currently facing as well as working towards sensible, long-term solutions to those problems.

As the First Regular Session progresses, I encourage you to visit the Legislature's website at <http://legislature.maine.gov> for up-to-date bill status information, public hearing dates, roll call votes on legislation and links to live video and audio broadcasts. Our representative form of government works best when we all get involved.

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

Again, thank you very much for the privilege of serving as your State Representative. Please do not hesitate to contact me whenever you have questions, thoughts or concerns you wish to share regarding state government.

Sincerely,

A handwritten signature in cursive script that reads "Beth A. O'Connor".

Beth O'Connor
State Representative

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



Sallie Chandler
York County Commissioner
District 1
salliebc@metrocast.net
(803) 455-2107

County of York Commissioners Office

The year 2014 was a busy and as usual a productive year for York County.

We added key staff when we hired our first-ever Human Resource Director. Not only will this enhance our organization capacity in dealing with employee issues, it will also bring some much needed oversight to the various leave and benefit programs offered by the county.

For some time the county had been considering options for the former home of our Emergency Management Agency (EMA). This building had been vacated when the renovations to the former jail were completed. By chance we learned that the York County Food Rescue had been evicted from their location. The result is that the County Government has provided a rent free facility to a critical program that serves all of York County, which is in keeping with Commissioners goal to provide or aid in the delivery of programs that benefit the entire County.

Our other major change in York County Government was the conversion to July –June fiscal year. Building upon prior changes, this conversion drastically alters the County’s cash flow resulting in \$100,000 in savings. Under our previous fiscal year, January-December the County has to borrow money to fund operational expenses.

With this change the County no longer borrows any money to fund operational expenses.

Respectfully Submitted

Sallie Chandler

Sallie Chandler

Board of Selectmen Report

Progress still remains the primary goal and motivation for the Town of Berwick. We continue to see volunteers pour a tremendous amount of energy and effort into reshaping and improving Berwick for generations to come. Efforts are being made in economic, social, cultural, community and historical areas. The residents of Berwick should feel confident that we will remain a strong community for years to come.

The look of our downtown area has already started to transform. The old water plant on Rochester Street has been demolished, leaving us with a clean piece of property to be used for river access in the future. The rebuilding of Rochester Street as well as our new bridge to Somersworth are 2 very important infrastructure upgrades that were completed. The town is currently undergoing a parking and traffic study paid for with funds that were acquired through a KACTS grant process. These are some of the key projects going on to help build and support an esthetic and functional downtown.

In May, the people of Berwick voted to accept a report, developed by the former Downtown Vision Committee to our comprehensive plan. This gives the town its blueprint for redevelopment in our town center. We have acquired the former Prime Tanning site through a tax foreclosure process. We have entered into an agreement with Fund of Jupiter as well as applied for grants that we are confident will kick start the cleanup and redevelopment process for that site. The process may be slow, but it is one that is necessary to try and maximize the outcome while minimizing the financial burden on the taxpayer.

A couple of large paving projects were completed including outer Pine Hill Rd and a portion of Long Swamp Rd. The Public works department is working early this year on the planning for our summer roads projects. The State has been tasked with a complete rebuild of the washed out section of Hubbard Road. Hopefully by the time you read this report, this and other projects will be well under way.

Rehabilitation of the town hall began last fall with the installation of a new furnace. This unit replaced an older unit that was inefficient and failing. This is just the first step in a longer plan to turn town hall into a more efficient and usable space for the future.

The town recently saw the departure of manager Patrick Venne. Patrick served the town for the past few years in a variety of roles, first as town planner and land use attorney and finally as manager. The board would like to thank Mr. Venne for his work in the town. He was a great asset during a time of tremendous need. We wish him luck in his new endeavors in the private sector. The Services of Municipal Resources Inc were retained to guide the town through the recruitment process for a new manager as well as provide us with interim manager services. We hope to have a new manager in place by early May. It is with a very heavy heart that the board wishes to thank Mr. Gary Stenhouse for the service and dedication he showed in his recent role with the town. Gary had a tremendous energy and spunk about him that was refreshing. He enjoyed guiding the board and consistently spoke highly of the staff. The board would like to extend its deepest sympathies to the family, friends and former co-workers who Gary undoubtedly touched in a positive way. He will be greatly missed.

From where we see it, Berwick is on the front side of the wave, pushing forward. We are excited about the potential for change and progress in the next year and years to come. We ask you to come out, volunteer and participate in the process. It has been a very rewarding one for us and we are sure you will feel the same.

Berwick Board of Selectmen

Town Clerk's Report 2014

Greetings from the Town Clerk's Office! The Town Clerk's Office has had a busy year with BMV registrations, Fish & Wildlife registrations and licenses, Tax Collection and other miscellaneous duties.

2014 Total Vehicles Registered in Office – 7,298 (up 46 from 2013)

2014 Fish & Wildlife Registrations & Licenses in Office – 940 (down 47 from 2013)

Online Rapid Renewal 2014 was 729 compared to 836 in 2013.

{There was a technical issue between the State system and the Town's server that has been resolved and should allow for the number of online registrations to increase.}

Although the Clerk's Office is a busy place, I encourage everyone to stop in and get to know the staff:

Deputy Clerk Lynn Shearer – August 2012

Assistant Clerk/Customer Service Lory Faucher – June 2003

Customer Service Sheila Jones – October 2008

Customer Service Rebecca Carter – February 2015

Customer Service Karen Manning – February 2015

Corinne Decourt has retired after almost twelve years with the Town of Berwick. She is being kept busy by her husband Ronnie and enjoying catching up with friends. Corinne, you are greatly missed, but you have certainly earned this time, so best wishes from all of us and enjoy your freedom!

Transfer Station permits will expire in 2015. These permits are issued in accordance with the provisions of the Town of Berwick's Solid Waste/Transfer Station Ordinance. Permits must be displayed on the right hand side on the front windshield and they are not transferable. To obtain your new stickers please come into the Town Office with your vehicle registration(s). Stickers can be issued to Town of Berwick residents only and will be valid until December 31, 2015. Temporary permits for out of town vehicles can be obtained if an owner of a property in Berwick brings in the owner and registration to the vehicle they will be using to dispose of refuse. We have special allowance for Military families, who may contact the Customer Service Office for more information at 698-1101.

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

Respectfully submitted,
Jo Anne Lepley
Town Clerk

General Assistance Report

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

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

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

Over the last couple fiscal years, the Town has seen a decrease in the number of applications and individuals looking for assistance. In the past fiscal year, we processed 81 applications and were able to assisted 52 cases which included 90 individuals. The major expense went to rental assistance which totaled \$16,388; electric totaled \$1,009; heating was \$729; food / personal products which included toiletries / paper goods totaled \$598; \$40 in baby supplies and \$150 for water. Total expenditures where from July 1, 2013 through June 30, 2014 totaled \$18,914; this is a decrease of 46% or a reduction of \$16,258 over the same period of 2012 – 2013; where total expenditures were \$35,172. It must be stated that the State of Maine, Department of Health and Human Services reimburses the Town for 50% of the total expenditures on a monthly basis.

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

Lynn Shearer, GA Assistant

Vital Statistics

2014

Tracy Lamper	01/23/14	
Doris Marie Best	02/01/14	*
Rebecca Galleshaw	02/02/14	
James G Ramsey	02/04/14	
Eleanor W Stickney	02/07/14	
Mildred Paruolo	02/09/14	
Eugenia Avis (Kelly) Hamm	03/03/14	
Raymond A Hamilton	03/03/14	
Dawn M LaPierre	03/17/14	
Louise T Perreault	03/17/14	
Jeannette L (Dubois) Desjardins	03/20/14	
Ernest J Normand	03/22/14	
Kenneth L Tibbetts	03/24/14	
Jean Burbank	03/27/14	
Florence B Blouin	03/31/14	*
Deborah M Puopolo	03/31/14	
Glady Armine (Hayes) Dolby	04/12/14	
Emmanuel John Dubois	04/14/14	*
George A Mathews	04/17/14	*
Palma Perreault Harmon	05/16/14	
Constance Jones	05/20/14	*
Marcia Ann Grass	05/29/14	*
Karen M Akin	06/14/14	
Fred Freeman Chellis, Jr	06/24/14	*
Barry (Gilly)		
Gilpatrick	07/05/14	
Richard R Repp	07/23/14	*
Richard J "Benji" Jacques	08/05/14	*

Jeanne D Michaud	08/09/14	
Roger K Dunlap	08/12/14	
Madeleine A (Saucier) Beaudet	08/14/14	
Barbara Phillips	08/16/14	*
George E Graham	08/17/14	*
Noel J Gregoire	08/24/14	
Priscilla J Bowker	08/26/14	
Donald E Plante	08/27/14	
Steven Mickle	09/02/14	*
Maurice Butler	09/06/14	
Gary Oliver Peterson	09/18/14	*
Laura Beth Kezar	09/18/14	*
Ronald K Brudzisz	09/24/14	*
Nancy L Kimball	10/14/14	
Joyce (Gagne) Pitman	10/07/14	
Marguerite Desmond	10/16/14	
David L Kelley	10/20/14	*
Shirley E Beamish	11/09/14	
Kevin Lauze	11/09/14	
Susan Janet King	11/19/14	
Madeline H Clement	11/22/14	
Josephine Michaud	12/03/14	
Wayne L Buckman	12/20/14	*
Donald S Bisson	12/18/14	

Attest: Lynn Shearer, Deputy Town Clerk

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

ADOPT – A – SPOT

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

The Berwick Democratic Committee
Deb & Duke Monogrammers
Salmon Falls Nursery

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

Girl Scouts of Maine – Berwick Troop #1460

2014 Registrar of Voters Report

The Town of Berwick currently has 5494 registered voters broken down as follows:

<u>Party</u>	<u>Voters</u>
Democrat	1146
Green Independent	85
Republican	1346
Un-enrolled	2917

The Town Meeting was held Tuesday, May 13th and Wednesday, May 14, 2013. Thomas Wright and Mark Pendergast both were elected as Selectmen, Assessor and Overseer of the Poor. Samantha Grace was elected to the M.S.A.D. #60 Board of Directors, due to unforeseen circumstance Ms Grace had to resign and Dustin Price was appointed to fill the position for one year. There were 439 votes cast.

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

In 2014 voters could enroll in the Democrat, Green Independent or the Republican parties or a voter may choose to be un-enrolled. A person who is not registered to vote may not vote in any election and if a person is not enrolled in a party, they may not vote in a Primary Election.

Respectfully submitted,
Lynn Shearer, Deputy Registrar of Voters

Berwick Fire Department



11 Sullivan Street
10 School Street
Berwick, Maine 03901

Phone: 207.698.1174
Fax: 207.698.4592
BerwickFire@BerwickFire.org

2014 Annual Report

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

The Department responded to 567 calls for service during 2014. At present, we have 27 members in a combination full-time/on call department. Most of these positions are “Part-time on call” and were formerly known as “Volunteers” firefighters. The staff ranges in function and duty from firefighters who are Emergency Medical Technicians, apparatus driver/operators, and officer positions.

During the week, the department is staffed by four fulltime members. Outside of normal business hours the department is covered on an entirely on-call basis by the on call force as well as the fulltime firefighters who return depending on availability.

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.

The Department recently underwent a third party study by Municipal Resources Incorporated (MRI). This process covered all areas of the Fire Department, which resulted in a summary of findings as well as recommendations for improvement. We are continuing to work on review and implementation of those recommendations. Some of the larger achievements resulting from that effort in 2014 are noted below.

A more stringent hiring process has been developed and implemented to help build a more efficient and higher performing Department going forward, as well as to identify those applicants that have the highest likelihood of succeeding in basic training. This should help us to avoid spending the several thousand dollars required to hire and train a new person unless they are likely to be successful and stay with the Department long enough to make the investment worth the expense. To that end, in 2014 a recruitment effort produced of 4 applications resulting in 1 new hire as an on-call recruit firefighter. He is currently attending the 240 hour Firefighter 1 & 2 (basic training) program.

A comprehensive review and update of our Department policy and operational manual has been underway for some time now and is nearing completion. The new manual is intended to be more user friendly and easily understood. It is also more comprehensive in its content, and has been updated to be more in line with emerging industry trends and research in the many and varied areas of our emergency response.

Berwick Fire Department



11 Sullivan Street
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Berwick, Maine 03901

Phone: 207.698.1174
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BerwickFire@BerwickFire.org

A standardized, and fairly robust, in-house new hire training program has been developed and implemented that allows us to fill in gaps from the more generic, although highly important, Firefighter 1 & 2 program. The delivery of this training during the new member's orientation period also allows the individual, as well as the Department, to determine if they are a good fit before enrolling them in the costly basic firefighter training.

A more in depth, performance and knowledge based, promotional process has been developed and instituted. The new process involves the traditional review of qualifications, prior job performance, and an interview portion, but adds testing in position appropriate cognitive knowledge and applied skillsets. We feel that this process has been extremely beneficial, and strikes a very appropriate balance between thorough vetting of promotional candidates and realistic implementation in a small combination department such as ours. So far, this process has been used to vet and fill a lieutenant's position. To date, it appears to have been very successful in selecting the right person for the job.

With the support of the citizens of Berwick, we intend to continue our efforts and further improve what we consider to be a great department. Some of our future goals include a more robust and effective recruitment program, an enhanced overall training program, and perhaps most pressing, the repair/replacement of deteriorating fire apparatus in our fleet.

I would like to take this opportunity to thank the men and women who dedicate their time and effort in providing 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 2014

Staffing

The police department is currently at full staffing levels. During 2014 we hired four police officers to fill vacancies. These are not new positions, they are current positions within the department.

Officer Ronald Lund has been in law enforcement since 1992. He has served in law enforcement for over twenty years holding numerous capacities for several different agencies including York, Ogunquit, South Berwick, Kittery and most recently York County Sherriff's Department where he was a Patrol Sergeant. As you can see, he brings with him a wealth of knowledge, experience and training. Our community has benefited from him as a member of our police department. Officer Lund transitioned into the police department's detective position in October where he is currently working.

Officer Kevin LeDoux has been in law enforcement since 2000. He started his career in Johnston, Rhode Island. He moved to the Auburn, Maine Police Department in February of 2001. He most recently worked for the York County Sheriff's Department where he has spent the last twelve years. Officer LeDoux brings with him a wealth of knowledge, experience and training that makes him a tremendous addition to our department as well. Officer LeDoux is currently working in patrol for our department.

Officer Nicholas Higgins began working in law enforcement in 1994. He has worked in various capacities for Kennebunk, Kennebunkport, Wells, Ogunquit and the York County Sheriff's Department. Officers Higgins also brings with him a considerable amount of training and experience to our department. He is currently working in patrol as well.

Officer Michael Howie transitioned from a reserve officer to a full time police officer for our department. Officer Howie has worked for the Berwick Police Department since 2011. He is also a certified Federal Law Enforcement Officer. He completed his State mandated 780 hour training program at the Maine Criminal Justice Academy in December fulfilling the requirements to hold a Full Time Law Enforcement Officer Certification for the State of Maine. Officer Howie is also a veteran of the war in Iraq where he served in the United States Air Force.

All four of these men are tremendous assets to our department. We are fortunate to have them working for us.

Animal Control

Officer William Kelloway is both a certified reserve police officer as well as a State certified Animal Control Officer for our department. The police department handled 279 animal related calls for service during the past year. We also recovered and returned 45 animals to their owners.

Our community now contracts with Cochecho Valley Humane Society in Dover, New Hampshire for our animal shelter services. Due to this change, we make every attempt to notify a recovered animal's owner prior to transporting it to the shelter. If you should lose your animal, please check the Berwick Police Department Facebook Page. We typically post any animal that we recover on that page in order to try to identify its owner. We have had a great deal of success with this process. Please keep in mind that we do not have a facility capable of holding animals for long periods of time (longer than a few hours) at our police station. So, if we cannot identify the owner of the animal we will transport it to the shelter.

Please remember that licensing your dog helps us locate you when the dog is loose. Licensing your dog can be done at the Berwick Town Hall.

School Resource Officer – DARE

Officer Milton Fogg continues to work within the Berwick schools as the school resource officer. He teaches Drug Abuse Resistance Education, as well as, many other programs. The D.A.R.E program has refocused its curriculum stressing the importance of good decision making in all respects of the school children's life. Substance abuse is still covered during the ten week program but it is no longer the main focus.

The School Resource Officer Position has been in place since 2004. It began with a Federal Grant and has since become a working agreement between the School Administrative District 60 and the Town. The District covers 85% of the cost of this police officer position for our department. Officer Fogg works directly within the District during the entire school year and works patrol during the summer months.

Grant funding

Last year we received a number of grants similar to previous years. We received a total of \$17,000 in grant money. The grants that we received were: Bureau of Highway Safety Seatbelt Enforcement Click-it or Ticket Campaign (\$3,000), Bureau of Highway Safety Drive Sober Maine Enforcement (\$10,000) and the Department of Inland Fisheries and Wildlife All-Terrain Vehicle Program (\$4,000). These grants supplement our local funding and as stated above generally target specific issues.

Calls for Service - Statistics

Our overall calls for service reflects an increase of about 4% from 2013. We made 445 arrests for various criminal violations. There were 33 people arrested or charged with operating under the influence of alcohol/drugs and other liquor violations. We investigated 51 felony cases during the course of the year as well.

We submitted 166 reportable offenses (Uniform Crime Reporting) in 2014. Of the 166 crimes we cleared 100 which calculates to a 60.2% clearance rate. The average clearance rate for the State of Maine is normally between 29% and 30% percent. The reporting, investigation and prosecution of these reportable crimes is very time consuming. They require a great deal of patience and persistence. Our clearance rate is an indicator of the exceptional work of our court officer, detective and the patrol officers who handled these cases.

Our officers traveled 131,570 miles while patrolling the community of Berwick. We physically checked 464 homes during various times that these residents were on vacation. In addition, our officers completed checks of our local businesses as well. This is completed at varied times throughout each day. This is a program that we offer our residents. Please contact us if you would like your home checked while you are away.

Correspondence

The Police Department Website can be found at www.berwickpd.org. This website has several links to other services. We also maintain a Berwick Police Department Facebook page as well. The Berwick Police Department Facebook page has been a tremendous asset for our department. It allows us to release pertinent information about events that take place in our community in a very timely manner. In return, we have received valuable information from the public which has assisted with some investigations. This has been an overwhelmingly positive form of communication between the department and the community.

Your feedback is always important to us whether it is a comment, concern or new idea; please take the time to let us know. You may reach us by telephone at 698-1136 or via e-mail at berwickpolice@berwickpolice.org.

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

Timothy Towne
Chief of Police

A summary of calls for service is provided in this report. It is a highlight of the complete list of departmental activity. If you would like a comprehensive print out, you may obtain one upon request.

Year	Total Calls
2014	10966
2013	10522
2012	11364
2011	12003
2010	9857

2014

Arrests	445
Alarms	135
Animal related complaints	324
Assaults	37
Assists to citizens	453
Assist other agency	220
Burglary	47
Check well being	90
Disturbance calls	204
Domestics	79
Fire related calls	232
Fraud	29
Hang up (911)	104
Harassing phone calls	21
Harassment	106
Juvenile offenses	32
Medical emergency/calls	435
Missing person	20
Motor vehicle accident	256
Motor vehicle complaints	262
Motor vehicle stops	2845
Registered sex offenders	4
Sexual offenses	4
Service of restraining orders	24
Service of paperwork	158
Suicidal individuals	28
Suicides	1
Suspicious activity	426
Theft	77
Vandalism-criminal mischief	83
Violation of bail/release	13
Warrants served	89

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 2013 – 2014.

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

The Town of Berwick was audited by the firm of RHR Smith & Company, 3 Old Orchard Road, Buxton, ME 04093. A complete copy of the audit is included in this Town Report and can also be seen on the Town's website at www.berwickmaine.org under Finance.

The Finance Office is responsible for the following:

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

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

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

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

With the approval of last year's warrant article to fund the purchase of TRIO accounting software, the Town began the implementation of this new software in September with the 2015 tax bills. The Clerk's office is now operating on one software program to process vehicle registrations, inland fish transactions, taxes and water collections, as well as all other cash related transactions. This switch in accounting software will save the Town more than \$20,000 annually.

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

Respectfully submitted,

Maureen R. Finger
Finance Director

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98	*		
A AND J HOLDINGS, LLC	R019018000000	\$ 6,142.34	*		
AINSWORTH, ROBERT & JOANN	R0670021MH000	\$ 137.23	*		
AL-DARRAJI, ADNAN AND JOYCE	U001061002000	\$ 1,616.24	*		
ALLARD, RAYMOND & JUNE	R036004019000	\$ 463.85			
ASHBURN, CARL D. & KERRY L.	R070005004000	\$ 5,062.17			
AUBERT, THOMAS R. & DIANNE C.	U001110000000	\$ 3,898.55	*		
B.E. GOODRICH WELDING & SONS	40				\$ 38.22
BACK SANFORD ROAD REALTY TRUST	R052003000000	\$ 1,989.26	*		
BAILIE, EARL F. JR.	R045007000000	\$ 2,799.12	*		
BAILIE, REJEANNE	U005049000000	\$ 764.05	*		
BALBOA CAPITAL CORP.	26				\$ 38.36
BALLOU, STEPHANIE T. & BRIAN B.J.	R05400800C000	\$ 1,078.56	\$ 1,126.20		
BAXTER, STEPHEN D. & MARY T.	R011004000000	\$ 2,723.69	*		
BAY STATE SAVINGS BANK	R036004051000	\$ 470.27	*		
BELAIR, LEO J. JR.	R00700100A000	\$ 805.08	*		
BELAIR, ROGER & GLADYS	R045023000000	\$ 1,369.07	*		
BELANGER, THOMAS	U004053000000	\$ 1,280.79	\$ 438.21		
BELHUMEUR, RANDY J. +	R057053000000	\$ 2,047.98	*		
BELLEAU, WAYNE & DEBRA	R036041002000	\$ 2,882.58	* \$ 1,464.41	*	
BELLISSIMO PETER	R067013000000	\$ 684.42	*		
BERWICK FAMILY HEALTH CENTER	691				\$ 1,195.03
BETTS, KATHLEEN	R068026038000	\$ 357.92	* \$ 100.21	*	
BISSON, DONALD S.	R016012000000	\$ 2,913.08	*		
BISSON, DONALD S.	R016012001000	\$ 1,245.48			
BISTOURY, DIANE & LOCARD	R036004069000	\$ 478.51	*		
BLACK DOG REALTY LLC	R056003002000	\$ 10,830.54	\$ 10,791.52	*	
BLACK DOG REALTY, LLC	R056003000000	\$ 5,717.01			
BLAIS, MICHAEL	R036004032000	\$ 500.76	\$ 553.53	*	
BOUDREAU, ALFRED D. & WANDA L.	R042030004000	\$ 3,702.74	\$ 3,730.24		
BOULANGER PAVING, INC.	70				\$ 874.85
BOYNTON, EVAN & DEBRA	R04101100A000	\$ 1,325.73	\$ 2,221.85		
BRACKETT & SHAW, INC.	75				\$ 541.07
BRAKE, LINDA	R00700100A004	\$ 1,179.68	\$ 1,226.41	\$ 3,234.26	
BRASSARD, BRENDA & PUTNAM CAROL	R041016000000	\$ 1,091.13	*		
BREEZY ACRES RECYCLING	80				\$ 216.07
BRETON, RACHEL-LT	R014015000000	\$ 2,584.05	\$ 2,623.08	*	
BROCHU, ROLAND & CLAUDETTE	R0540131MH000	\$ 507.18	*		
BROCHU, ROLAND & CLAUDETTE	R0540132MH000	\$ 502.37	*		
BROCHU, CLAUDETTE	85				\$ 39.88
BROCHU, THOMAS	R054013001000	\$ 2,653.07	\$ 2,686.71		
BROWN ANITA	R00100200A000	\$ 4,603.14			
BROWN DUSTIN L.	R038014000000	\$ 1,616.24	\$ 1,659.10		
BROWN, DAVID L.	R002004000000	\$ 1,554.44	*		
BROWN, STEVEN E	R072020001000	\$ 96.30	*		
BROWN, STEVEN E.	R003002000000	\$ 743.12	*		
BROWN, STEVEN E.	R007002000000	\$ 2,468.49	*		
BROWN, STEVEN E.	R008003000000	\$ 1,312.89	*		
BROWN, STEVEN E.	R00800600A001	\$ 754.35	*		
BROWN, STEVEN E.	R014024000000	\$ 133.22	*		
BROWN, STEVEN E.	R01402400C000	\$ 65.81	*		
BROWN, STEVEN E.	R018011000000	\$ 7,673.51	*		
BROWN, STEVEN E.	R018012000000	\$ 1,165.23	*		
BROWN, STEVEN E.	R01801300B000	\$ 1,458.95	*		
BROWN, STEVEN E.	R01801600B000	\$ 598.67	*		
BROWN, STEVEN E.	R019031000000	\$ 524.84	*		
BROWN, STEVEN E.	R024004000000	\$ 3,468.41	*		

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
BROWN, STEVEN E.	R024005000000	\$ 1,564.88 *			
BROWN, STEVEN E.	R026004000000	\$ 2,819.99 *			
BROWN, STEVEN E.	R02700200D000	\$ 4,725.12 *			
BROWN, STEVEN E.	R027005000000	\$ 534.47 *			
BROWN, STEVEN E.	R02700500A000	\$ 609.90 *			
BROWN, STEVEN E.	R027006000000	\$ 1,234.25 *			
BROWN, STEVEN E.	R028004000000	\$ 1,593.77 *			
BROWN, STEVEN E.	R029005000000	\$ 1,152.39 *			
BROWN, STEVEN E.	R030001000000	\$ 725.46 *			
BROWN, STEVEN E.	R030004000000	\$ 99.51 *			
BROWN, STEVEN E.	R031001000000	\$ 3,685.08 *			
BROWN, STEVEN E.	R039004000000	\$ 503.97 *			
BROWN, STEVEN E.	R039005000000	\$ 2,492.57 *			
BROWN, STEVEN E.	R041002000000	\$ 2,158.73 *			
BROWN, STEVEN E.	R0410021MH000	\$ 423.72 *			
BROWN, STEVEN E.	R04100300C000	\$ 1,784.76 *			
BROWN, STEVEN E.	R062007000000	\$ 4,364.00 *			
BROWN, STEVEN E.	R072017000000	\$ 1,397.96 *			
BROWN, STEVEN E.	R017030000000	\$ 134.82 *			
BROWN, STEVEN E.	R021007000000	\$ 288.90 *			
BROWN, STEVEN E.	R042030000000	\$ 3,190.74 *			
BROWN, STEVEN E.	R062001000000	\$ 2,357.75 *			
BROWN, STEVEN E.	R072018000000	\$ 1,348.20 *			
BRUNA, CHRISTINE M	R028008000000	\$ 958.97 *			
BUDGET RENT A CAR	19				\$ 49.00
BUTLER, DEAN R. & MARIE E	U004061000000	\$ 1,796.00	\$ 1,837.25		
BUTTON, GEORGE + KAREN	R033040000000	\$ 1,778.88			
CHANDLER JAMES & DEBRA	R03801200B000	\$ 1,062.74 *			
CHANDLER JAMES & DEBRA TRUSTEES	R05401600A000	\$ 47.47 *			
CHANDLER JAMES & DEBRA TRUSTEES	U006025001000	\$ 2,279.95 *			
CHANDLER JAMES & DEBRA TRUSTEES	R054015000000	\$ 1,185.03 *			
CHANDLER, CAREN N.	U004038000000	\$ 1,431.66			
CHANDLER, DEBRA	R050015001000	\$ 571.51 *			
CHANDLER, JAMES & DEBRA	R050015000000	\$ 3,723.25 *			
CITICORP VENDOR FINANCE	130				\$ 445.44
CLEMENT, STEVEN W. & JODY	R04300300A000	\$ 4,824.63 *	\$ 4,838.98		
CLOUTIER, BENJAMIN CRAIG & SELINA MARIE	R05400800B002	\$ 1,290.42	\$ 1,336.17	\$ 2,349.12	
COFFIN, ELEANOR JUDY	U004029000000	\$ 1,739.82	\$ 1,120.06 *		
COLLINS, LINWOOD C.	R042011000000	\$ 2,144.28	\$ 1,207.92		
COLLINS, SCOTT & CHERYL	R01500100A000	\$ 2,285.44 *			
CORLISS, ELIZABETH	R045038000000	\$ 1,845.75 *	\$ 958.11 *		
CORRIVEAU, ROSEMARY & MARCUS	R057018000000	\$ 261.27 *			
COUNTRY LANE PROPERTIES	R033042000000	\$ 2,033.54	\$ 2,072.68 *		
COURT, AVIS	R05400600C000	\$ 96.30	\$ 152.66	\$ 381.55	
COUTURE, LEONARD T. & LISA	R069006012000	\$ 3,420.26	\$ 1,851.42 *		
COX, MICHAEL L.	R01702600A000	\$ 1,333.76 *	\$ 689.56 *		
CRISPIN, RICHARD W.	R07200900A000	\$ 905.22	\$ 954.40		
CYR, ERIC R. & AMY M.	R060010000000	\$ 6.98 *			
DAIRY DELITE	530				\$ 1,596.73
DAME, MELISSA	R06001000C1MH	\$ 678.92	\$ 702.08		
DAY BREAK DINER	807				\$ 60.77
DAY, ROLAND GARY J. & SHARLENE E.	225				\$ 23.53
DAYS IN THE SUN	723				\$ 1,348.70
DELAGE LONDON FINANCIAL SERVICES	709				\$ 2,635.83
DESMARAIS, RICHARD R.	R044021000000	\$ 429.34			
DESROCHES, MICHAEL & DEBORAH	R06601400A000	\$ 2,068.85	\$ 2,107.69		

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
DIONNE, KAREN	R036004004000	\$ 353.90 *			
DIVERSIFIED BUILDING & MAINTENANCE LLC	R060008002000	\$ 991.44 *			
DOUCETE DANIEL	R047001000000	\$ 1,300.05			
DOUCETTE DANIEL	R057003000000	\$ 2,978.88			
DOUCETTE DANIEL	R05704300A000	\$ 131.61			
DOUCETTE, DAVID & CINDY TRUSTEES	R010100000000	\$ 1,292.03			
DOUCETTE, DAVID R.	150				\$ 0.21 *
DOWD, CAROL	R001017000000	\$ 1,136.34	\$ 1,181.97 *		
DOWNEY SEAN & JAMIE	R035018005001	\$ 847.43 *			
DUBE, PRISCILLA	U0040930MH000	\$ 2,373.80 *			
DUMONT, CLAUDIA	U005042000000	\$ 0.46 *			
DURAND KEITH H.	R068026006000	\$ 243.96 *	\$ 303.79 *		
EDDY, CHARLES T. & BARBARA TRUST	R016014000000	\$ 44.79 *			
ELLIA, ROSE V.	R037010000000	\$ 1,261.53			
ELLIOTT, PAMELA EST.	R071009000000	\$ 5,314.16 *	\$ 5,494.37 *		
EMERY, LISA A.	R058002000000	\$ 2,969.28 *			
ENTRECAP FINANCIAL CORP.	410				\$ 61.39
ESTES, JANICE D	R06200100A000	\$ 1,571.30	\$ 1,614.55		
FALLON, WILFRED J. & JANICE	R02800500A000	\$ 2,515.04			
FINN, BLY & BURRELL, JENNIFER	R037006007000	\$ 908.43 *			
FITZPATRICK JAMES	R04401100A000	\$ 1,101.03 *			
FLECK, TIMOTHY	R036004049000	\$ 429.93 *			
FOSTER SHIRLEY A	R066003000000	\$ 4,134.48	\$ 4,154.96 *		
FRADSHAM, AMY L. & BREGY, TODD A.	U004112000000	\$ 3,380.13 *	\$ 3,407.11 *		
FROST, FLORENCE	U002005000000	\$ 2,951.60	\$ 2,982.59		
GALFETTI, PETER M. & LINDA A.	R06300500D000	\$ 1,135.12			
GALLESCHAW, REBECCA L.	U001079000000	\$ 1,164.43 *			
G.E. EQUIPMENT SERVICES	265				\$ 90.55
GEORGE TIMOTHY	R032021000000	\$ 1,557.65 *			
GILMAN, JOHN	R036004003000	\$ 763.98			
GOODRICH SETH	R027004000000	\$ 2,346.51	\$ 2,382.88		
GOODRICH SETH	R027007000000	\$ 418.91	\$ 472.40		
GOODRICH SETH	R040012000000	\$ 3,519.77	\$ 3,545.71		
GOODRICH SUNSHINE	R028001000000	\$ 135.02			
GOODRICH SUNSHINE	R028005000000	\$ 2,039.96 *	\$ 2,079.05 *		
GOODRICH, RALPH F & KELLY A	R037008001000	\$ 2,192.43	\$ 2,230.17 *		
GOODRICH, SUNSHINE	R029016000000	\$ 105.93	\$ 163.80 *		
GOODRICH, SUNSHINE	R04001000A000	\$ 14.45	\$ 71.53 *		
GOODRICH, SUNSHINE	R040011000000	\$ 1,584.14	\$ 1,627.28 *		
GOODWIN, LINDA G.	R045008000000	\$ 17.41 *			
GOVE, MANLEY C.. SR	R07201200A000	\$ 1,879.46	\$ 1,919.98		
GREAT WORKS TEST BORING	716				\$ 2,064.00
GSCHIEDLE, PETER	395				\$ 33.85
GUPTIL STEPHEN & WENDY	R053030000000	\$ 2,082.59 *			
GUY, JAMES R	R041004000000	\$ 2.90 *			
GUY, ROBERT	R044041000000	\$ 1,895.52			
HALL DANA & STONE OSCAR	R045014000000	\$ 1,325.73			
HALL, DANA & KENNEDY PAUL	R048007001000	\$ 1,211.78 *			
HALL, DANA & KENNEDY PAUL	R048007002000	\$ 1,150.79 *			
HALL, DANA & KENNEDY PAUL	R048007003000	\$ 1,157.21 *			
HALL, DANA & KENNEDY PAUL	R048007004000	\$ 1,147.58 *			
HALL, DANA & KENNEDY PAUL	R048007005000	\$ 1,154.00 *			
HALL, DANA & KENNEDY PAUL	R04800700A000	\$ 1,442.90 *			
HALL, DANA & KENNEDY PAUL	R054014000000	\$ 1,592.96 *			
HALL, DANA & KENNEDY PAUL	U003049012000	\$ 1,157.21 *			
HALL, DANA E	R037004000000	\$ 1,483.02			

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
HALL, DANA E	R04703100A000	\$ 1,858.59 *			
HALL, DANA E	R04703100B000	\$ 2,257.43 *			
HALL, DANA E	R048007000000	\$ 3,017.40 *			
HALL, DANA E	R054015002000	\$ 1,888.28 *			
HALL, DANA E	U002015000000	\$ 4,049.42 *			
HALL, DANA E	U002016000000	\$ 3,052.71 *			
HALL, DANA E	U003036000000	\$ 984.67 *			
HALL, DANA E	R045015000000	\$ 3,510.94 *			
HASHEM DAVID	R034022000000	\$ 1,243.88 *			
HASHEM DAVID	R034022001000	\$ 1,255.11 *			
HATHORNE RONALD	R0720061MH000	\$ 93.09 *			
HATHORNE, RONALD	R072006000000	\$ 1,168.44 *			
HATHORNE, RONALD D.	R07200600A000	\$ 2,659.49 *			
HATHORNE RONALD	59				\$ 78.13 *
HILTON,ROBERT REVOCABLE TRUST	U001047000000	\$ 864.32 *			
HOLMES, GEORGE GARY	U004011000000	\$ 4,335.11	\$ 4,019.29 *		
HOLT, BRIAN B.	R063003002000	\$ 897.20 *	\$ 946.44 *	\$ 711.94 *	
HOLT, BRIAN B.	R06300300C000	\$ 4,184.24 *	\$ 4,253.59 *		
HOLT, PETER & JENNIFER	R067001000000	\$ 5,431.32 *	\$ 739.65		
HOMEWARD CONST & WINWARD BUILDERS	R022005004000	\$ 571.38	\$ 623.52		
HOMEWARD CONST & WINWARD BUILDERS	R022005005000	\$ 547.31	\$ 599.66		
HOMEWARD CONST & WINWARD BUILDERS	R022005006000	\$ 564.96	\$ 617.16		
HOMEWARD CONST & WINWARD BUILDERS	R022005007000	\$ 566.57	\$ 618.75		
HOMEWARD CONST & WINWARD BUILDERS	R022005008000	\$ 558.54	\$ 610.79		
HOMEWARD CONST & WINWARD BUILDERS	R022005009000	\$ 576.20	\$ 628.30		
HOMEWARD CONST & WINWARD BUILDERS	R022005010000	\$ 577.80	\$ 629.89		
HOMEWARD CONST & WINWARD BUILDERS	R022005011000	\$ 571.38	\$ 623.52		
HOMEWARD CONST & WINWARD BUILDERS	R022005012000	\$ 611.51	\$ 663.29		
HOMEWARD CONST & WINWARD BUILDERS	R022005013000	\$ 585.83	\$ 637.84		
HOMEWARD CONST & WINWARD BUILDERS	R022005014000	\$ 589.04	\$ 641.03		
HOMEWARD CONST & WINWARD BUILDERS	R022005015000	\$ 609.90	\$ 661.70		
HOMEWARD CONST & WINWARD BUILDERS	R022005016000	\$ 617.93	\$ 669.65		
HONKONEN, ERIC & DEBRA	R022010000000	\$ 112.35 *	\$ 114.28 *		
HOOD MARILYN JANE	R03800800B000	\$ 1,532.78	\$ 1,576.37		
IRVING, MARTHA LOU	R05000300B000	\$ 1,136.34 *			
JACHYM, DARLENE	R014024007000	\$ 633.97 *			
JACQUES, SHIRLEY A. & JAMES	U004044000000	\$ 632.13 *			
JEPSON, ELAINE M	R053023000000	\$ 2,086.50 *	\$ 13.97 *		
JOHNSON, PHYLLIS E. TRUSTEE	R02700200C000	\$ 4,277.33 *	\$ 2,208.99 *		
KAUZLARICH, DIANE	U004024000000	\$ 848.41			
KIMBALL, ROBERT E. & NANCY L.	R037006000000	\$ 119.32			
KING, BARBARA	R051001000000	\$ 857.65 *			
KING, LEO D. & JOAN	R00600600A000	\$ 2,011.07 *	\$ 1,388.99 *		
LAGUEUX BEVERLY M	R054020000000	\$ 11.03 *			
LAGUEUX, THEODORE	U004021001000	\$ 2,593.68	\$ 1,352.81 *		
LAING FUNERAL CHAPEL INC	660				\$ 134.09
LAMB POND LLC	U004052000000	\$ 5,734.67			
LAMB POND, LLC	R047031000000	\$ 4,473.14			
LAMPER, TRACY & MARIE	R036004068000	\$ 566.57			
LANAHAN, JOSHUA E. & DUKE, GREGORY J.	U002021000000	\$ 2,648.28 *			
LAPIERRE JANET	R042030012000	\$ 1,527.96 *			
LAPIERRE JENIFER & JOSHUA	R054018000000	\$ 903.61 *			
LAPIERRE, JOHN N.	U004136000000	\$ 1,255.56 *			
LAPIERRE, JOHN N. & LISA	U004137000000	\$ 2,472.54 *			
LAPIERRE, LISA & JOHN	R036050000000	\$ 1,414.94 *			
LAURIE BERGER	R041005000000	\$ 619.14			

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
LECLAIR, LORI	R045019000000	\$ 375.24 *			
LECLERC, PAULINE & RICHARD	R033032000000	\$ 2,327.25			
LECLERC, RICHARD R. & PAULINE A.	R03303200A000	\$ 705.40			
LEMAY, PATRICIA LYNN	R03701300C000	\$ 2,080.08	\$ 2,122.00		
LEMAY, PHILIP & JEANETTE	R037009000000	\$ 3,540.63			
LEMAY, PHILIP	335				\$ 311.78
LEMAY, ROSE M.	R03701300C001	\$ 1,312.89	\$ 1,239.88		
LETARTE, GERARD E. & KAREN A.	U007043000000	\$ 2,879.37	\$ 2,201.40		
LETARTE, GERARD E.	U001029000000	\$ 3,732.43			
LETARTE, GERARD E.	U001002000000	\$ 2,845.67	\$ 1,910.64		
LETARTE, GERARD E.	U002020000000	\$ 5,484.29	\$ 4,027.08		
LETARTE, GERARD E.	U00412700A000	\$ 4,688.21	\$ 3,553.40		
LETARTE, GERARD E. & KAREN A.	U001033000000	\$ 3,393.77			
LETARTE, GERARD E. & KAREN A.	U001039000000	\$ 1,693.27			
LETARTE, GERARD E. & KAREN A.	R036035000000	\$ 4,599.93	\$ 3,169.85		
LETARTE, GERARD E. & KAREN A.	U004101000000	\$ 4,686.60	\$ 3,552.19		
LETARTE, GERARD E. & KAREN A.	U004127000000	\$ 4,124.85	\$ 3,132.60		
LH HOUSING LLC	U004131000000	\$ 1,390.65 *			
LIBBY, RITA & BROOKS, LOUIS	R034007000000	\$ 1,641.63			
LIBBY SCOTT PAVING	702				\$ 22.62 *
LITTLE HARBOR WINDOW CO. INC.	R036030002000	\$ 18,634.05 *	\$ 18,422.76 *		
LITTLE HARBOR WINDOWS	345				\$ 27,436.54
LITTLE RIVER DEVELOPMENT	R017026001000	\$ 1,235.85	\$ 1,282.08 *		
LITTLEFIELD, JOEL AND KATY	R017034000000	\$ 134.82	\$ 190.84		
LOWERY, DONNA J.	R03801200D000	\$ 12.84			
LOWERY, GEORGE & DONNA	R03801200C000	\$ 1,775.13	\$ 1,767.26		
LWK LAND TRUST	R071010000000	\$ 7,309.17	\$ 3,618.53		
LYNCH, ELIZABETH	R03701300D000	\$ 680.70 *			
MANGION, PAUL	U004030000000	\$ 0.32 *			
MANNING, THOMAS F. & MICHELLE E.	U003030000000	\$ 22.76 *			
MANNING, MELISSA & MICHAEL	33				\$ 93.45
MARR, TAMMY LEE	R00700100A001	\$ 781.67 *			
MARSHA, JACKIE L.	R068011000000	\$ 85.14 *			
MARSHALL BEACH CORPORATION	R036030001000	\$ 1,289.36 *			
MARSHALL KIRK	U005013000000	\$ 3,925.83 *			
MASSIOS, CHRISTY & DIANE	R07001600A000	\$ 4,962.66	\$ 132.20 *		
MAYBERRY, CHARLOTTE	R049013000000	\$ 2,513.43			
MC DERMOTT, RICHARD & MARGARET	R031001005000	\$ 11.99 *			
MC GURN, JOSEPH E.	R016008000000	\$ 27.60 *			
MC LAUGHLIN, ALMA	R066007000000	\$ 382.10 *			
MCQUADE, ELAINE	U00202304200B	\$ 4,209.92			
MENTER, MELISSA	R047018000000	\$ 1,726.16 *			
MERICLE-GRAY, ELISSA A.	R042033000000	\$ 635.71 *			
MERRILL, SCOTT M. & STACY L.	R054032007000	\$ 788.37 *			
MESSIER, CINDY DAVIS-	U006024000000	\$ 1,665.17 *			
MITCHELL, DANIEL C. JR.	R04404000A000	\$ 4,201.89	\$ 4,224.96		
MORELAND, JASON B. & REBECCA J.	R035019000000	\$ 2,247.00	\$ 1,636.00 *		
MORELAND, JASON B. & REBECCA J.	R035019004000	\$ 1,096.22	\$ 453.22		
MORTENSEN, LINDA	R019025000000	\$ 3,527.79	\$ 2,918.71		
NATIONAL CITY COMM. CAPITAL CO.	13				\$ 4,570.25
NEIGE'S HAIR & TANNING SALON, LLC	677				\$ 1,119.87
NMHG FINANCIAL SERVICES, INC.	7				\$ 275.91
OUELLETTE DENNIS	R047034000000	\$ 3,291.86 *			
OUELLETTE, BETTY	R00500100B000	\$ 1,458.95	\$ 1,336.17	\$ 2,051.08	
OUELLETTE, RANDY P. SR. & DEBORAH	R00102200A000	\$ 2,755.79			
OULTON, HAROLD J. TRUST	R033002000000	\$ 1,544.81 *			

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
OWNER UNKNOWN	R052001000000	\$ 553.73	\$ 606.02	\$ 1,550.51	
OWNER UNKNOWN	R060013000000	\$ 170.13	\$ 225.83	\$ 570.25	
OWNER UNKNOWN	U004116000000	\$ 120.38	\$ 176.53	\$ 443.09	
PARKS, STEPHEN & PAULA	R036004017000	\$ 468.66	\$ 524.89	\$ 484.90	
PARSHLEY STEEL FABRICATORS	711				\$ 1,280.87
PASQUERELLA ROMAN	U001061000000	\$ 1,441.94 *			
PELKEY, LAURA	R05400800B003	\$ 2,731.71	\$ 2,801.25		
PELKEY, JAMES	R054008001000	\$ 1,035.23	\$ 1,083.25		
PELKEY, LAURA	R054008000000	\$ 1,284.00	\$ 1,329.81		
PENDERGAST, MARK LLC	R066013000000	\$ 1,057.80 *			
PERREAULT CHRISTINE A	R031002002000	\$ 3,004.56			
PERREAULT, ELIZABETH	R036004044000	\$ 441.38			
PETERS, BRIAN J. & DOROTHEA A.	R01801600A000	\$ 4,397.70	\$ 4,415.84		
PHAN, HOA V.	R04701400B000	\$ 1,547.22	\$ 1,590.70		
PHILLIPS, MARK G.	U001103000000	\$ 7,895.00 *			
PLOURDE BEVERLY ANN	R036004021000	\$ 118.64 *			
POOR BOY TRUCKING	706				\$ 724.36
POTVIN ZACHARY	R010100005000	\$ 78.18 *			
PRIME TANNING CO., INC.	U004095000000	\$ 882.75	\$ 1,224.82	\$ 3,208.10	
PRIME TANNING CO., INC.	U004130000000	\$ 3,548.66	\$ 6,903.76	\$ 17,845.17	
PRIME TANNING CO., INC.	U004133000000	\$ 1,272.77	\$ 2,137.91	\$ 5,534.46	
PRIME TANNING CO., INC.	U004146000000	\$ 13,555.83	\$ 35,848.84	\$ 92,482.90	
PRIME TANNING CO., INC.	U004150000000	\$ 4,272.51	\$ 4,291.76	\$ 11,110.38	
PROVIDENT LEASE RECEIVABLES CO., LLC	13				\$ 2,798.53 *
QLT CONSUMER LEASE SERVICES, INC.	58				\$ 0.11 *
RACE, SCOTT H	R001013000000	\$ 2,202.06	\$ 2,242.89	\$ 2,145.77 *	
RANALLI, RICHARD M. & SHARON A.	R02900500A000	\$ 1,675.28 *			
RANKIN KRISTINA & PETER	U004070000000	\$ 1,517.53			
REAGAN, LEO	U004027000000	\$ 1,526.36 *			
REIL, MICHAEL & MICHELLE	R033011014000	\$ 5,447.37 *			
REPUBLIC MANAGEMENT CORP.	430				\$ 165.13
RICKER, DOROTHY F.	R040007000000	\$ 75.42 *			
RICKER, JAMES C.	R07001400B000	\$ 1,718.96 *			
RICKER, JOSHUA	R071013000000	\$ 1,513.49 *			
RICKER, TAMMY & ROLAND	R050011003000	\$ 3,282.23	\$ 3,310.28 *		
RICKETT, PHILIP & NORMA	R066010000000	\$ 4.90 *			
ROBERTSHAW, WILLIAM & JUDITH	R07100400A000	\$ 2,640.23	\$ 2,677.17		
ROUNAK NANCY M	R02100100B000	\$ 1.75			
S. CLEMENT FOREST PRODUCTS	R043003026000	\$ 1,205.36 *			
SALMON FALLS DEVELOPMENT, LLC	R067016002000	\$ 1,129.92			
SALMON FALLS NURSERY & LANDSCAPING, INC.	185				\$ 1,044.52 *
SALON 9 HAIR & NAILS	62				\$ 293.28
SANFACON, PAUL M.	R034021000000	\$ 1,571.26			
SAWYER, CYNTHIA TRUSTEE	R00601200A000	\$ 3,054.32	\$ 2,747.47		
SEAVEY LILIANE MELILLO	R043003016000	\$ 3,067.52 *			
SHERMAN, JOSHUA & ROBERGE, STACEY	R036004057000	\$ 642.00	\$ 693.52		
SILSBY, JENNIFER LYNN & GEORGE + SIUDET, JOSEPH	R05400800B001	\$ 1,251.90	\$ 1,297.99	\$ 1,207.54	
SIX STEP REALTY TRUST	485				\$ 29.56
SOMERSET CAPITAL GROUP, LTD.	U003011000000	\$ 5,140.82	\$ 5,152.36 *		
SNOW, DONALD & PHYLLIS	480				\$ 0.23 *
SNOW, DONALD & PHYLLIS	U002012000000	\$ 2,917.89 *	\$ 2,952.36 *		
SPECTRASITE COMMUNICATIONS INC	R03604600ATWR	\$ 6.81 *			
SPENCE MATHEWS INSURANCE	495				\$ 0.75 *
SPENCER, WILLIAM J. & MELYNDA L.	R014002000000	\$ 4,604.75 *			
SPRINT NEXTEL CORPORATION	180				\$ 25.04
ST. HILAIRE, CAROLYN	R017022000000	\$ 1,508.70	\$ 1,552.52	\$ 1,445.44	

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
ST. HILAIRE, CAROLYN	R006001000000	\$ 428.54	\$ 481.94	\$ 444.76	
ST. HILAIRE, CAROLYN.	R017032000000	\$ 203.84	\$ 258.26		
ST. HILAIRE, SAMUELLE	R004002000000	\$ 4,768.46 *			
STEVES VIRGINIA (EX OF ESTATE)	R066016000000	\$ 4,012.50 *	\$ 1,063.93 *		
STONE, OSCAR C. & ELIZABETH A. &	U003061000000	\$ 1,248.69			
STONE, OSCAR C., TRUSTEE +	R045001000000	\$ 6,020.36	\$ 6,027.26		
STONE AGENCY	500				\$ 185.76
STRAW, LAWRENCE A. & SANDRA J.	R070009004000	\$ 3,718.79			
TALON, KIMBERLY	R035018002000	\$ 3,487.67	\$ 3,513.89		
TANGUAY, LUC V. & HOLLY A.	R015002003000	\$ 1,909.95	\$ 229.51 *		
TEDESCO, RALPH TRUSTEE	R056003001000	\$ 8,527.37	\$ 6,708.18 *		
TEDESCO, RALPH TRUSTEE	R056003004000	\$ -	\$ 513.76 *		
TEDESCO, RALPH TRUSTEE	R056003005000	\$ -	\$ 513.76 *		
TEDESCO, RALPH TRUSTEE	R056003006000	\$ -	\$ 528.08 *		
TEDESCO, RALPH TRUSTEE	R056003007000	\$ -	\$ 521.72 *		
TEDESCO, RALPH TRUSTEE	R056003008000	\$ -	\$ 508.99 *		
TEDESCO, RALPH TRUSTEE	R056003009000	\$ -	\$ 542.39 *		
TEDESCO, RALPH TRUSTEE	R056003010000	\$ -	\$ 516.95 *		
TEDESCO, RALPH TRUSTEE	R056003011000	\$ -	\$ 521.72		
TEDESCO, RALPH TRUSTEE	R056003012000	\$ -	\$ 515.35		
TEDESCO, RALPH TRUSTEE	R056003013000	\$ -	\$ 539.22		
TEDESCO, RALPH TRUSTEE	R056003014000	\$ -	\$ 515.35 *		
TEDESCO, RALPH TRUSTEE	R056003015000	\$ -	\$ 510.58 *		
THOMAS, JUDITH E. & HERBERT	R068017000000	\$ 443.04 *			
THOMSON, ROBERT W. JR.& CATHERINE M.	R05901000A000	\$ 1,950.08			
TIBBETTS, LELAND B. & DOROTHY	R05900400A000	\$ 2,890.61	\$ 2,556.50		
TIBBETTS, REBA & LELAND TRUSTEES	R055003000000	\$ 69.02			
TIBBETTS, REBA & LELAND TRUSTEES	R059004000000	\$ 1,792.79	\$ 1,814.99	\$ 1,696.53	
TIBBETTS, REBA & LELAND TRUSTEES	R064005000000	\$ 4,680.18	\$ 4,700.59	\$ 3,395.85 *	
TIBBETTS, REBA L. & LELAND B.	R059001002000	\$ 117.17 *	\$ 136.77 *		
TIBBETTS, WAYNE D. & MONIQUE L.	R057040000000	\$ 1,324.46			
TRI-CITY TRADING, INC.	U004121000000	\$ 7,049.16 *			
TURCOTTE, DAVID & CATHERINE	U006025000000	\$ 1,129.92	\$ 4,741.95		
TURCOTTE, DAVID	520				\$ 174.07
TURNBULL, KENNETH D.	R037007000000	\$ 1,475.00	\$ 993.53		
U.S. EXPRESS LEASING	673				\$ 352.34
VACHON, RANDOLPH C. & LINDA	R02501200B000	\$ 0.68 *			
VAILLANCOURT, COREY & KATHERINE	U003049005000	\$ 96.15 *			
VFS LEASE RESIDUAL HOLDING, LLC	6				\$ 74.72
WALKER, JOHN IV	R036004033000	\$ 150.00 *			
WALKER, WAYNE R.	R050011000000	\$ 2,698.01 *	\$ 1,218.98 *		
WARD, MICHAEL A. SR.	R04102000B000	\$ 670.89	\$ 722.15		
WARD, MICHAEL A. SR. & KAREN A.	R051008000000	\$ 227.91	\$ 283.11		
WATSON FRANK MANAGER	U003034000000	\$ 2,234.16	\$ 2,271.53		
WEARE, PENNY D.	R01401500B000	\$ 2,067.24	\$ 2,109.27		
WEBOSTRA INC.	R018002000000	\$ 1,706.12 *			
WEBOSTRA, INC	R023003000000	\$ 112.35 *			
WEBOSTRA, INC	R008006003001	\$ 1,205.36 *			
WEBOSTRA, INC	R008006005001	\$ 1,213.38 *			
WEBOSTRA, INC	R022009001000	\$ 1,144.37 *			
WEBOSTRA, INC	R02700100A000	\$ 1,511.91 *			
WEBOSTRA, INC	R029009000000	\$ 1,226.22 *			
WEBOSTRA, INC	R039002000000	\$ 253.59 *			
WEBOSTRA, INC.	R02700100B000	\$ 1,073.75 *			
WEBOSTRA, INC.	R008006006000	\$ 77.04 *			
WEBOSTRA, INC.	R008006000000	\$ 1,381.91 *			

**TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2014**

Name	Property ID	2014	2013	2012 & Prior	Personal Property
22 ALLEN STREET PROPERTIES LLC	U001026000000	\$ 3,948.98 *			
WHITE, DANIEL	R031011000000	\$ 6,020.36	\$ 6,027.26		
WHITE, RHETT	R036004027000	\$ 292.11	\$ 349.91		
WILLEY EMILY	R045024000000	\$ 1,284.00	\$ 1,329.81		
WILSON ST. AUTO & TRUCK SALES	700				\$ 269.00
WINGATE BERWICK LLC	U007045006000	\$ 1,439.68			
WINGATE BERWICK LLC	U007045007000	\$ 1,439.68 *			
WINTHROP FINANCIAL SERVICES	17				\$ 889.04
WISEMAN, WILBUR & LARISA	R072015000000	\$ 1,906.55 *			
WORSTER, NICHOLAS	R004004001000	\$ 96.30	\$ 152.66 *		
WORSTER, NICHOLAS C.	R005004003000	\$ 1,154.00	\$ 1,200.97 *		
WORSTER, WADE C.	R004004000000	\$ 1,529.57	\$ 323.38 *		
WRIGHT, STEPHEN	R036004045000	\$ 699.78 *			
WRIGHT, TIMOTHY F.	R03701500C000	\$ 1,757.47 *			
YOUNG, ERIC & NATASHA	R036004010000	\$ 191.00	\$ 249.70 *		
ZECHEL, ROBERT A.	U004068000000	\$ 3,270.99	\$ 1,685.61 *		
		\$ 665,465.15	\$ 311,001.12	\$ 152,293.60	\$ 53,703.43

Note: * Indicates payment was made on outstanding taxes by 12/31/2014.

REPORT OF TAX ABATEMENTS

July 1, 2013 - June 30, 2014

Fournier, Thomas D. Sr. & Gayle	Overvaluation	\$ 1,684.49
Great American Financial	Taxed in Error	\$ 25.13
Howard Derrick	Overvaluation	\$ 139.64
Lockard, William R., Jr.	Overvaluation	\$ 442.98
Pepin, Douglas P.	Overvaluation	\$ 237.54
Tanguay, Luc V. & Holly A.	Overvaluation	\$ 401.25
Tucker, Patricia & Wayne	Wrong Owner	\$ <u>571.38</u>
	TOTAL:	\$ 3,502.41

Cemetery Trust Fund Income
Perpetual Care
January 1, 2014 - December 31, 2014

Mary L. Ramsey	\$	700.00
Judy B. Haley	\$	840.00
Maxine York	\$	240.00

Trust, Reserve & Special Funds
June 30, 2014

Lena Clark Trust	\$	41,338.00
Lena Clark Trust - Non-spendable	\$	446,213.00
Berwick Cemetery Trust	\$	8,021.00
Berwick Cemetery Trust - Non-spendable	\$	866,076.00
Clark/Clement Scholarship Fund	\$	6,318.00
Clark/Clement Scholarship Fund - Non-spendable	\$	30,000.00
Monument Fund	\$	835.00
300th Anniversary Fund	\$	2,768.00
McCue/Lord Cemetery Road Fund	\$	1,189.00
Lord's Cemetery Trust Fund	\$	1,189.00
Lena Clark Cemetery Road Fund	\$	7,538.00
Webster Cemetery Fund	\$	<u>4,199.00</u>
	\$	1,415,684.00

EMPLOYEE	POSITION	2014 ANNUAL WAGE	TOTAL BENEFITS	TOTAL WAGES & BENEFITS
BAILEY, JESSIE R	SUMMER CAMP COUNSELOR	\$ 1,734.57	\$ 132.71	\$ 1,867.28
BARISH, ROBERT J	CALL COMPANY FF	\$ 2,773.71	\$ 212.22	\$ 2,985.93
BEAUDET, TYLER J	CALL COMPANY FF	\$ 499.88	\$ 38.24	\$ 538.12
BEELER, JANICE E	CALL COMPANY FF	\$ 3,495.70	\$ 267.37	\$ 3,763.07
BEGIN, NELSON	PT DRIVER/LABORER	\$ 4,459.00	\$ 341.13	\$ 4,800.13
BELYEA, DELANI E	SUMMER CRAFT LEADER	\$ 2,498.12	\$ 191.12	\$ 2,689.24
BICKFORD, AARON M	SUMMER CAMP COUNSELOR	\$ 1,534.51	\$ 117.40	\$ 1,651.91
BUCKMAN, JUDITH	ELECTION WORKER	\$ 45.00	\$ 3.44	\$ 48.44
BUTTRICK, MATTHEW S	RESERVE OFFICER	\$ 1,264.80	\$ 96.77	\$ 1,361.57
CARIGNAN, CAROLYN A	ELECTION WORKER	\$ 67.50	\$ 5.17	\$ 72.67
CARLSON, ANNE-MARIE	ELECTION WORKER	\$ 76.88	\$ 5.88	\$ 82.76
CARTER, REBECCA S	PT CUSTOMER SERVICE CLERK	\$ 767.01	\$ 58.67	\$ 825.68
CLARK, CAMDEN I	SUMMER CAMP COUNSELOR	\$ 429.38	\$ 32.85	\$ 462.23
CLEMENT, DARLENE A	ELECTION WORKER	\$ 67.50	\$ 5.17	\$ 72.67
COSGROVE, NICHOLAS J	SUMMER CAMP COUNSELOR	\$ 1,537.51	\$ 117.64	\$ 1,655.15
COSGROVE, REBECCA L	SUMMER CAMP COUNSELOR	\$ 1,498.14	\$ 114.60	\$ 1,612.74
COUTURE, ROBERT R	CALL COMPANY FF	\$ 2,156.38	\$ 165.02	\$ 2,321.40
CREMMEN, TIMOTHY W	BCTV COORDINATOR	\$ 9,480.00	\$ 725.23	\$ 10,205.23
CRICHTON, ROBERT E	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
CYR, JEREMIAH G	MECHANIC/DRIVER/LABORER	\$ 49,955.06	\$ 27,437.32	\$ 77,392.38
DAILEY, THEODORE P	TRANSFER STATION ATTENDENT	\$ 3,660.00	\$ 280.01	\$ 3,940.01
DALY, WILLIAM L	TRANSFER STATION ATTENDENT	\$ 9,222.25	\$ 705.69	\$ 9,927.94
DECOURT, CORINNE G	PT CUSTOMER SERVICE CLERK	\$ 20,808.63	\$ 1,591.76	\$ 22,400.39
DEVOLL, CAROLE L	ELECTION WORKER	\$ 296.31	\$ 22.66	\$ 318.97
DOIRON, TRAVIS J	FIREFIGHTER/EMT	\$ 44,950.18	\$ 28,960.10	\$ 73,910.28
DOWLER, SCOTT R	CALL COMPANY FF	\$ 4,799.63	\$ 367.14	\$ 5,166.77
DOWNS, JACOB S	SUMMER CAMP COUNSELOR	\$ 1,627.52	\$ 124.52	\$ 1,752.04
DOWNS, JULIE D	SUMMER CAMP LEADER	\$ 5,736.14	\$ 438.81	\$ 6,174.95
DOWNS, KAITLIN M	SUMMER CAMP COUNSELOR	\$ 1,569.38	\$ 120.07	\$ 1,689.45
DOYLE, JEFFREY T	CALL COMPANY FF	\$ 573.40	\$ 43.90	\$ 617.30
DUMONT, ANTHONY B	RESERVE OFFICER	\$ 3,448.70	\$ 536.14	\$ 3,984.84
DUMONT, CHALIS L	CALL COMPANY FF	\$ 336.70	\$ 25.80	\$ 362.50
DUNN, DENISE L	PD ADMN ASSISTANT	\$ 42,013.51	\$ 26,256.21	\$ 68,269.72
ELTON, MARCIA E.	ELECTION WORKER	\$ 46.88	\$ 3.59	\$ 50.47
FALLON, DAVID J	CALL COMPANY FF	\$ 1,159.68	\$ 88.71	\$ 1,248.39
FALLON, JAMIE R	CALL COMPANY FF	\$ 1,881.37	\$ 143.94	\$ 2,025.31
FAUCHER, LORY	CUSTOMER SERVICE CLERK	\$ 34,676.27	\$ 24,996.90	\$ 59,673.17
FINGER, MAUREEN R	FINANCE DIRECTOR	\$ 64,929.31	\$ 26,361.40	\$ 91,290.71
FITCHETT, COLBY N	SUMMER CAMP COUNSELOR	\$ 1,562.00	\$ 119.51	\$ 1,681.51
FLEMING, KERRI M	SUMMER CAMP COUNSELOR	\$ 1,181.26	\$ 90.38	\$ 1,271.64
FOGG, MILTON A	POLICE OFFICER	\$ 55,063.77	\$ 30,293.28	\$ 85,357.05
FRYE, MAGGIE LYNN	SUMMER CAMP COUNSELOR	\$ 1,538.39	\$ 117.69	\$ 1,656.08
GANIERE, EDWARD L	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
GLENN, STARR M	WATER SYSTEM OPERATOR II	\$ 43,385.30	\$ 25,587.01	\$ 68,972.31
GOULET, NICHOLAS D	CALL COMPANY FF	\$ 1,872.90	\$ 143.28	\$ 2,016.18
GUILMETTE, GEORGE P	DRIVER/LABORER	\$ 46,895.33	\$ 23,684.90	\$ 70,580.23
HALL, BARRY	PT DRIVER/LABORER	\$ 3,948.75	\$ 302.09	\$ 4,250.84
HALL, SHARON E	ELECTION WORKER	\$ 37.50	\$ 2.87	\$ 40.37
HIGGINS, NICHOLAS L	POLICE OFFICER	\$ 35,244.21	\$ 7,514.45	\$ 42,758.66

EMPLOYEE	POSITION	2014 ANNUAL WAGE	TOTAL BENEFITS	TOTAL WAGES & BENEFITS
HOKINSON, NEIL E	TRANSFER STATION SUPERVISOR	\$ 20,636.00	\$ 1,578.66	\$ 22,214.66
HOWIE, MICHAEL J	POLICE OFFICER	\$ 45,917.70	\$ 10,426.68	\$ 56,344.38
HUESTIS, LISA A	BOOKKEEPER	\$ 38,346.91	\$ 23,022.09	\$ 61,369.00
HUSSEY, PATRICK D	CALL COMPANY FF	\$ 433.17	\$ 33.18	\$ 466.35
HUTCHINSON, DAVID B	CALL COMPANY FF	\$ 1,056.00	\$ 80.79	\$ 1,136.79
JONES, SHEILA K	PT CUSTOMER SERVICE CLERK	\$ 7,983.45	\$ 610.65	\$ 8,594.10
KEISKER, OTTO H	SUMMER CAMP COUNSELOR	\$ 1,354.33	\$ 103.61	\$ 1,457.94
KELLOWAY, WILLIAM A	ACO/RESERVE OFFICER	\$ 11,132.99	\$ 851.69	\$ 11,984.68
KINCAID, WILLIAM	CALL COMPANY FF	\$ 1,489.40	\$ 113.96	\$ 1,603.36
LAMBERT, ALFRED R	TRANSFER STATION ATTENDENT	\$ 4,047.50	\$ 309.68	\$ 4,357.18
LANGELIER, STEVEN T	CALL COMPANY FF	\$ 225.00	\$ 17.21	\$ 242.21
LANGLEY, WILLIAM C	TRANSFER STATION ATTENDENT	\$ 11,385.25	\$ 870.94	\$ 12,256.19
LAVWAY, THOMAS O	CALL COMPANY FF	\$ 546.50	\$ 41.82	\$ 588.32
LEARY, DYLAN J	CALL COMPANY FF	\$ 412.98	\$ 31.59	\$ 444.57
LEDOUX, KEVIN P	POLICE OFFICER	\$ 4,395.40	\$ 902.54	\$ 5,297.94
LEPLEY, JO ANNE	TOWN CLERK	\$ 48,414.95	\$ 8,591.22	\$ 57,006.17
LIBBY, JEFFREY S	FIREFIGHTER	\$ 43,228.47	\$ 17,919.36	\$ 61,147.83
LOCKE, JERRY R	POLICE CAPTAIN	\$ 76,828.23	\$ 17,700.60	\$ 94,528.83
LUND, RONALD H	POLICE DETECTIVE	\$ 20,491.89	\$ 7,680.28	\$ 28,172.17
MAHONEY, NIKOLAS G	CALL COMPANY FF	\$ 1,634.75	\$ 125.07	\$ 1,759.82
MARTIN, CONNOR	SUMMER CAMP COUNSELOR	\$ 186.00	\$ 14.22	\$ 200.22
MCDONOUGH, CHRISTOPHER M	SUMMER CAMP LEADER	\$ 3,253.77	\$ 248.94	\$ 3,502.71
MENTER, JUSTIN L	CALL COMPANY FF	\$ 2,031.39	\$ 155.43	\$ 2,186.82
MERCADO, BENIGNO M	ELECTION WORKER	\$ 7.50	\$ 0.58	\$ 8.08
MILLS, SHANE T	DRIVER/LABORER	\$ 46,147.85	\$ 26,816.34	\$ 72,964.19
MORIN, SCOTT R	CALL COMPANY FF	\$ 3,879.81	\$ 296.79	\$ 4,176.60
MORNEAU, JOSHUA E	POLICE OFFICER	\$ 38,620.45	\$ 12,864.46	\$ 51,484.91
MOULTON, STANLEY F	PT DRIVER/LABORER	\$ 4,312.75	\$ 329.92	\$ 4,642.67
MURPHY, GEORGE F	RESERVE OFFICER	\$ 22,136.60	\$ 1,693.49	\$ 23,830.09
NEIL, TRAVIS D	CALL COMPANY FF	\$ 128.00	\$ 9.79	\$ 137.79
NODDEN, TYLER T	WATER SYSTEM OPERATOR III	\$ 50,875.30	\$ 16,320.26	\$ 67,195.56
O'CONNOR, BRYAN E	SELECTMAN	\$ 1,000.00	\$ 76.50	\$ 1,076.50
OUIMETTE, ANDREE G	ELECTION WORKER	\$ 292.51	\$ 22.38	\$ 314.89
PENDERGAST, MARK R	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PERSCHY, ROBERT S	PUBLIC WORKS FOREMAN	\$ 69,000.08	\$ 27,911.06	\$ 96,911.14
PILKINGTON, JEFFREY F	POLICE SERGEANT	\$ 79,505.34	\$ 35,129.82	\$ 114,635.16
PLANTE, BRUCE W	CALL COMPANY FF	\$ 4,544.90	\$ 347.67	\$ 4,892.57
PLANTE, DENNIS R	FIRE CHIEF	\$ 71,811.54	\$ 27,091.70	\$ 98,903.24
PLANTE, MARC A	CALL COMPANY FF	\$ 1,492.60	\$ 114.22	\$ 1,606.82
PLANTE, STEVEN D	CALL COMPANY FF	\$ 1,611.56	\$ 123.31	\$ 1,734.87
PODOLEC, MEREDITH A	SUMMER CAMP COUNSELOR	\$ 1,177.51	\$ 90.08	\$ 1,267.59
POORE, ELI G	POLICE OFFICER	\$ 57,258.63	\$ 30,759.53	\$ 88,018.16
PRICE, DUSTIN T	ELECTION WORKER	\$ 78.75	\$ 6.02	\$ 84.77
PRICE, MARGARET R	PT WATER CLERK	\$ 11,819.01	\$ 904.20	\$ 12,723.21
RAINERI, BRIAN J JR	CALL COMPANY FF	\$ 1,145.00	\$ 87.60	\$ 1,232.60
RICHESIN, JAMES W	CALL COMPANY FF	\$ 270.00	\$ 20.66	\$ 290.66
RICKER, GEORGE A	PT DRIVER/LABORER	\$ 1,547.00	\$ 118.37	\$ 1,665.37
ROMANO, KEVIN E	CALL COMPANY FF	\$ 2,360.61	\$ 180.59	\$ 2,541.20
RUMNEY, CHAD D	SUMMER CAMP COUNSELOR	\$ 1,643.02	\$ 125.70	\$ 1,768.72

EMPLOYEE	POSITION	2014 ANNUAL WAGE	TOTAL BENEFITS	TOTAL WAGES & BENEFITS
RUMNEY, STEVIE-MARIE	SUMMER CAMP LEADER	\$ 2,444.77	\$ 187.03	\$ 2,631.80
RUSSELL JR., WILLIAM A	POLICE DETECTIVE	\$ 34,164.78	\$ 8,441.37	\$ 42,606.15
RYAN, BRIANNE	SUMMER CAMP COUNSELOR	\$ 1,598.00	\$ 122.25	\$ 1,720.25
SCOTT, EDMUND S	CUSTODIAN	\$ 6,588.00	\$ 504.01	\$ 7,092.01
SCOTT, JEFFREY E.	POLICE SERGEANT	\$ 25,173.08	\$ 9,820.45	\$ 34,993.53
SEVIGNY, GREGGORY M	POLICE OFFICER	\$ 37,294.36	\$ 20,110.84	\$ 57,405.20
SHEARER, LYNN M	DEPUTY TOWN CLERK	\$ 38,812.62	\$ 22,291.91	\$ 61,104.53
SHISLER, STEVEN M	POLICE SERGEANT	\$ 69,941.31	\$ 26,394.93	\$ 96,336.24
STOLL, JOHN C	PLANNER	\$ 43,489.62	\$ 25,049.24	\$ 68,538.86
STRATE, RYAN J	SUMMER CAMP COUNSELOR	\$ 1,669.88	\$ 127.74	\$ 1,797.62
TAYLOR, JAMES A	ELECTION WORKER	\$ 112.50	\$ 8.61	\$ 121.11
TAYLOR, KIMBERLY R	RECREATION DIRECTOR	\$ 25,731.16	\$ 3,817.21	\$ 29,548.37
TAYLOR, SARA L	SUMMER CAMP COUNSELOR	\$ 129.50	\$ 9.90	\$ 139.40
TERRY, JONNATHON L	CALL COMPANY FF	\$ 1,708.25	\$ 130.67	\$ 1,838.92
THOMAS, SEBASTIAN H	CALL COMPANY FF	\$ 2,815.83	\$ 215.45	\$ 3,031.28
THOMAS, STEVEN A	CALL COMPANY FF	\$ 1,715.11	\$ 131.22	\$ 1,846.33
TIBBETTS, LELAND B	PT DRIVER/LABORER	\$ 4,688.13	\$ 358.67	\$ 5,046.80
TIBBETTS, SAM L	FIRE LIEUTENANT	\$ 54,372.97	\$ 27,828.10	\$ 82,201.07
TOWNE, TIMOTHY R	POLICE CHIEF	\$ 84,100.83	\$ 36,069.79	\$ 120,170.62
TURNER, ALLISON	CALL COMPANY FF	\$ 2,205.37	\$ 168.71	\$ 2,374.08
VALCOURT, MICHELLE M	ELECTION WORKER	\$ 118.13	\$ 9.03	\$ 127.16
VENNE, PATRICK J	TOWN MANAGER	\$ 88,208.35	\$ 30,783.24	\$ 118,991.59
VULETICH, KIMBERLY G	TRANSFER STATION ATTENDENT	\$ 12,465.77	\$ 953.63	\$ 13,419.40
WALSH, JOSEPH F	CALL COMPANY FF	\$ 2,940.78	\$ 225.00	\$ 3,165.78
WATERMAN, MACKENZIE A	SUMMER CAMP COUNSELOR	\$ 1,791.89	\$ 137.07	\$ 1,928.96
WATSON, ADAM T	POLICE OFFICER	\$ 61,076.92	\$ 32,796.38	\$ 93,873.30
WEISMANN, CHRISTOPHER T	WATER SYSTEM CHIEF OPERATOR	\$ 52,753.74	\$ 16,668.98	\$ 69,422.72
WHITE, JORDAN N	SUMMER CAMP COUNSELOR	\$ 1,548.00	\$ 118.44	\$ 1,666.44
WRIGHT, THOMAS J	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
2014 TOTAL:		\$ 1,997,763.92	\$ 765,586.68	\$ 2,763,350.60

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.

2014 BERWICK PLANNING BOARD REPORT

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

The members of the Planning Board include Dave Andreesen (Chairman), Paul Boisvert (Vice Chairman), Niles Schore, David Dow, Nichole Fecteau, and alternate Judy Burgess (Secretary).

The Board granted the following permits in 2014:

- 7 - Conditional Use/Site Plan Applications
- 3- Minor Subdivision Applications
- 3- Major Subdivision Applications
- 3 – Conditional Use Amendments
- 1 – Subdivision Amendment

The Planning Board also approved and recommended the *Downtown Vision & Implementation Report* for inclusion in the Comprehensive Plan.

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

Respectfully submitted,

Dave Andreesen
Chairman

2014 BOARD OF APPEALS REPORT

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

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

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

The Board of Appeals met 2 times and reviewed the following applications in 2014:

2 – Variance Applications

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

Respectfully submitted,



Russell W. Gagner
Chairman

PUBLIC WORKS DEPARTMENT

ANNUAL REPORT

2014

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

The Town was hit with 65" of snow from January to March and also was on the receiving end of a few minor ice storms. In November we had a Thanksgiving Day storm that covered everything with a 9" total snowfall. December saw four significant ice storms.

A portion of Pine Hill Road from Worster Road to Little River Road was reclaimed and paved.

Equipment has been a challenge to maintain and or replace. The Loader has had a makeover and should last until the replacement date. Two trucks had frame replacements and bodies sandblasted and painted. A new six-wheel dump truck has been purchased along with a new pickup truck.

Respectfully Submitted,

Robert Perschy

RECREATION DEPARTMENT 2014

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

Kim Taylor, Recreation Director ktaylor@berwickmaine.org www.berwickrec.com

The Recreation Department offers many activities during the year including the Annual Valentine Social, February & April School Vacation trips, Town Clean-up in April, Yard Sale & Craft Fair, staff training for Summer Camp counselors and staff, Halloween Event, the Holiday Parade on the 1st Saturday in December, and the Holiday Lighting Contest and free bus tour. We are looking to begin some Senior activities in 2015.

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

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

The annual "Lords & Ladies" Valentine Social and Dance (for girls K-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 with some of the food service staff preparing our meal and they donate their costs to the American Cancer Society.. A big thank you to the volunteers that make this event such a successfull and memorable night.

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

In May, we had our 6th annual Yard Sale & Craft Fair to raise money for summer camp scholarships. We appreciate the support from local crafters, businesses, groups like the Girl & Boy Scouts, and especially the American Legion Ladies Auxiliary. The event was a success and with additional monetary donations from some residents and local businesses including Hall's Roofing, The Hussey School, Berwick Youth Baseball, Noble Squires Football & the American Legion we were able to help over 28 kids get to camp. We would like to express a big **THANK YOU** for their contributions and support at this event and other Recreation Programs! Donations from businesses, residents or other organizations are always appreciated and welcome.

Berwick offers Summer Camp for youth entering grades K-8. There they can enjoy a fun-filled 6 weeks with activities like crafts, games, and plenty of socializing as well as theme weeks: carnival day, water day, a visit from Wildlife Encounters, magician, and more. Field trips included Splashtown, Smitty's Cinemas, Bowl-a-Rama, Hilltop Fun Center, Bunganut Lake, Fort Foster, and Wentworth State Park. Discover Camp (grades K-2) had an enrollment of 40, Discovery Camp (grades 3-5) had 65 campers, and Adventure Camp (grades 6-8) had an enrollment of 54. The Adventure Camp visited many of the same destinations as well as Funtown and Indoor

Ascent in Dover. The Junior Counselor program is an opportunity for youth that have finished 8th grade and would like to gain more experience volunteering and earn Community Service hours required for High School graduation.

Special thanks to the camp staff and all those who helped to make another successful camp season!

In 2014 the Department purchased software allowing online registration and payments for Recreation programs only and has been well received by families and staff in managing the registration process.

For decades, the Town has offered a fun and safe alternative to trick-or-treating with the Recreation Department sponsored annual Halloween Event (Trunk-n-Treat) and the Berwick Reads Program. Inside the Town Hall we offered healthy snacks, sandwiches, and soups. Outside in the parking lot, the costumed party goers filled their goodie bags from various groups' vehicles. Groups that participated include, Berwick Public Library and their donation of books, Berwick Police Department, Kennebunk Savings Bank, and Berwick Village Preschool & Daycare. In recent years, the event has expanded to include the downtown businesses of Subway, Deb & Dukes Monnogrammers, Spence & Matthews Insurance and the Fire Station was open for event goers to tour. We had over 250 youth and many families in attendance. A BIG Thank you to the American Legion Ladies Auxiliary for their donations, support and costumes for this event!

The 1st Saturday in December is Berwick's Annual Holiday Parade at 2:00 pm. In 2014, the weather forecast was for rain and the decision was made to postpone the parade until Sunday. The parade theme was "Classic Holiday Movies" with some great creative floats and costumes. Thanks to all the groups that brought the theme to life. The participation from residents and the surrounding communities in the parade made it a wonderful Holiday event! Special thanks to both the Fire & Police Departments for their annual part in a successful & safe event!

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

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

The Recreation Department is working with the Riverfront Committee and Community Events Committee (sub committees of Envision Berwick).

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

BIG THANK you to Cindy Flores, Jen Parks, and James Cates for serving on the Recreation Commission.

Respectfully submitted,

Kim Taylor, (Rec. Director)

2014 Recreation Commission members:

Jim Cates, Tracy DeMoura, Natalie Gould, Jen Parks, and David Ryan

Cindy Flores, alternate (vacant) alternate



Town of Berwick

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

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

Website: www.berwickmaine.org

FROM THE CODE OFFICER

The number of Land Use permits issued in 2014 increased by 7 from 105 in 2013 to 112 in 2014.

The number of interior and exterior plumbing permits has increased by 21 in 2014.

The number of new house permits has increased by 16.

The following is a list of Land Use and Plumbing permits issued in 2014.

Single Family Dwellings	28
Additions and renovations to Single Family	19
Garages, sheds and Barns	23
Home Occupation	6
Decks	14
Pools	4
Timber Harvest	2
Internal Plumbing	35
External Plumbing	25
Demolition	6
Commercial	6
Add dish to existing Tower	0
Signs	0
Other	4

Respectfully Submitted

Joseph Rousselle CEO/LPI

BERWICK TRANSFER STATION
2014

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

The hours of operation are:
Tuesday, Saturday, Sunday – 8:00 am to 4 pm

Phone: 698-5917

Fees: The fee schedule can be found on the Town's website.

Currently, the Town of Berwick utilizes "single stream" recycling which saves on the cost of disposal of the household trash.

The Transfer Station takes nonperishable food item donations for the food bank. The Town Hall now collects the items for the Coats for Kids and the Berwick Toy Bank.

Respectfully Submitted,

Robert Perschy

Berwick Water Department

2014 Report

By the time you read this, the water rate increase that the Water Department began working on in May of 2013 will be in effect, or in effect with changes, or not in effect at all. This is February 2015, and we don't have a clue what the future holds. However, we do know how we got to a rate increase—it was necessary, and we made it happen in 2014.

The Berwick Water Department is a “Capital Intensive” Operation. That means that it costs a lot to create and maintain the water system. In fact, drinking water utilities are one of the most capital intensive of any business. It's a fact we can't ignore at the Water Department—it pokes us in the eye every few weeks.

For example, a new tighter EPA water quality regulation came into effect in 2013. Checking our records of past water sampling, we knew we would likely fail the 2013 sampling.

Meeting or Exceeding Water Quality and Operational Requirements is the most important goal of the Water Department. In 2013 we pumped almost 64 million gallons of water into the Town's water mains, carefully controlling the disinfection of the water to ensure it was safe to drink, while running the water treatment plant for an average of 55 hours per week, on Saturdays and Sundays, too, using three full time operators.

Despite our efforts, a chemical by-product of the disinfection turned out to be too high in the water during July and October, just as we'd predicted. We wondered: is it because the equipment in the plant is wearing out? It is wearing out. Or, could it be that the 1.1 million gallon water standpipe on Pine Hill is too big, letting the water stay in there for weeks, giving time for the by-products to form? It is much bigger than it needs to be, but perhaps the best thing to do is stop using chlorine? Each solution we thought of required a big investment in equipment to get off the ground. From \$10,000—with no guarantee the problem would be solved—to \$500,000 for a guaranteed fix. We engaged Tighe and Bond for engineering assistance in figuring this out, knowing that the answer wasn't obvious and the solution could be costly.

All year long, things happened: Repairs were made. Investments were protected. And the regulations we have to meet were changed.

- A water main broke on Rollins Street, and we verified that the 4-inch diameter main on Rollins is cast iron, a brittle material, and it broke where it was resting on a rock. Not a big deal, but if it was laid on top of rocks, it's likely to break again. We could replace it right away, but that 400 foot long water main project would cost about \$30,000.
- A foot valve on the line bringing river water into the plant started leaking, emptying itself out overnight, making it extraordinarily difficult to start the plant the next morning, and threatening to make it impossible. After being underwater for 15 years, no big surprise. Just a big bill: \$2,148, plus our labor installing.
- One year after spending over \$300,000 to paint the standpipe, the paint job needed to be inspected, if we wanted to hold the contractor responsible for any defects. Took bids from contractors with submersible remotely operated vehicles with cameras, and it was done in the least expensive way. Good news: the paint job was A-OK. Bad news: the bill was \$2,860.
- The giant bag that collects the solid matter from our water treatment waste and lets only the water out, to be recycled, filled up. \$7,400 to dispose of it at a New Hampshire landfill.
- We also contributed thousands of dollars to the Maine DOT's Rochester Street upgrade work. That's because when our pipes or valves are damaged or need to be moved because of their stormwater work, we pay the whole cost of the repairs—and did several times.

- The Town’s stormwater consultant told us that we should plan to start “dechlorinating” the water we flush out of the fire hydrants twice a year to keep the water mains clean. New rules: we can’t let it run down the street and into the sewer, then into the river, without chemically neutralizing the chlorine: \$2,000 in new equipment, plus a continuing yearly cost for the neutralizing chemicals.
- Let’s not forget the new rule that every time there’s a bronze water meter with a problem in our system, we can’t repair it, we are required to replace it. With that rule and another that requires water meters to be tested for accuracy or replaced: at least \$120,000 over the next 8 years.

We’re happy to do all these things; it’s part of the job. But a couple thousand here, and a hundred thousand there—it adds up. Most of us drive and we can afford a gallon of gas, but nobody’s happy when it’s time to replace a timing belt in the engine and the mechanic says it’ll cost hundreds of dollars. It’s right then that I wish I’d put something aside each year to pay for it.

A Rate Increase is About What the Water Department Must Do to continue being a successful water utility, and not so much about being able to pay for a new wrench or an hour of overtime.

When the union contract was accepted during the summer, it meant that by July 1, 2015, the Department would be paying 6.8% more in wages than in early 2014. Because wages are about 25% of the budget, we knew that by the time a rate increase would be effective, the whole budget would already be at least 1.7% bigger.

Is that good or bad? Neither—it’s necessary. The Water Department needs three full time people with skills. Skills that mean they could get a job somewhere else.

I always worry that the Water Department is spending too much, even on people, so I was happy that the Maine Rural Water Association conducted a wage survey in 2013 that confirmed we were on track hiring our third full-time employee: the average number of employees for a water utility our size was four full-time employees, plus one part time worker. Since we pay the town hall about \$39,000 a year for the work the people there do for the Water Department, it’s fair to say we have more people than 3 full-timers, but there’s no question our staffing level is below the average. The survey also showed that our wages are average or a little below.

Charging the True Cost of Operating the Water Department is the second most important goal. If the cost of water to our customers in Town doesn’t keep pace with what we have to do, we won’t be able to continue doing it.

Faced with these developments, we decided the responsible thing to do was look long term and plan for the future: a rate structure that targeted the revenue, increasing it as needed, with a goal of setting aside funds now to replace old equipment when it was time; stockpiling revenue yearly to paint the standpipe the next time, and funding a contingency account that could be used on unexpected expenses.

That’s the real story of 2014, the year the Water Department turned the corner and committed to preparing for the future.



Berwick Community Television - A Year in Review – 2014

In 2014, we held our first series of “Open House” events, where residents, community groups, and non-profit organizations were invited to learn about BCTV. Attendees discovered how a small community access station can provide training and resources to create videos of meetings and special events. They learned how we operate and how they can submit a video or public service announcement. We look forward to hosting additional “Informational” events in 2015.

BCTV accomplished several short and long term goals. We covered additional community events such as the Berwick Art Association Art Fair and the painting of the Prime wall. We purchased several lapel microphones to enhance sound quality during town meetings. And, we purchased a laptop computer for residents to edit videos, and/or a replacement in the event our desktop has problems. However, our most significant step forward was the hiring of a new BCTV Coordinator. The BCTV Committee and the Town of Berwick welcomed our new BCTV Coordinator, Mr. Timothy Cremen. Timothy comes to us with experience and knowledge as well as a “Can Do” attitude. He works between 17-20 hours/week, taping, editing, scheduling, maintaining equipment, running the station and promoting BCTV. With Timothy’s help, the Committee looks forward to accomplishing many more of the items outlined in the BCTV Proposal. He Coordinator started a BCTV Facebook page and created an informational palm card. The palm cards are located in the Town office where new and existing residents may pick one up.

Unfortunately, at the end of 2014, the BCTV Committee accepted the resignation of, Vicky Stone, a founding member of BCTV. The Committee wishes to thank Vicky for her dedication and support to BCTV and the residents of Berwick. Vicky volunteered countless hours covering Selectmen & Planning Board meetings as well as Town events. Because of her experiences in other elected Town positions, she brought a wealth of knowledge regarding budgets and accountability. We will miss her on the Committee and would like her to know that we wish her the best of luck in future endeavors.

BCTV is a self-sustaining program, funded through franchise fees paid by the cable provider. Berwick voters approved a referendum that ensured all fees, collected by the Town of Berwick, from the cable provider, be appropriated directly back to BCTV. The BCTV Committee and the BCTV Coordinator, work together to ensure Berwick residents have a community access station that provides public, educational, and governmental (PEG) programming. Residents are encouraged to check out their local station, perhaps borrow our equipment to tape a local event of choice, or submit their videos for airing.

Over the next year, we will be upgrading our equipment for better quality and more reliable service. Our ongoing goal is to increase coverage of community events and to that end, we will be purchasing smaller handheld video cameras for non-profit organizations and groups to borrow. We are wiring the Town Hall auditorium to provide live coverage of events such as the Farmers Market and Town Meeting. We are looking to replace our standing cameras, in the meeting room, with robotics which can be manipulated to focus on one person or swing around the room to access the audience.

We hope residents continue to support their local access station - **BCTV** – by watching **Comcast Channel 22**. Like us on [Facebook](#) and receive notifications when meetings or events are posted to our – on demand internet provider, at: BCTV.PEGCENTRAL.COM. Residents can email us at admin@bctv.comcastbiz.net or call the station at 207-715-0059.

The BCTV Committee:

Terri Wright, Chair
Brian Cincotta
Lisa Huestis
Sandi Keys
Vicky Stone

Timothy Cremen, Coordinator



Envision Berwick Committee

Following in the footsteps of the Downtown Vision Committee, Envision Berwick (13 member committee) was established summer 2014 to continue downtown revitalization work and facilitate implementation of the updated Comprehensive Plan with new Downtown Vision Report.

In 2014, our focus was planning for the environmental cleanup of the Prime Tanning property for future redevelopment. In November, the town entered an agreement with property owners (Fund of Jupiter) to take ownership of the 11.7 acre property in order to apply as a municipality to a federal Brownfield remediation program. Working with regional planning commissions, community members and town officials, our committee wrote and submitted a Brownfield Grant application for several lots in the former Prime Tanning location that would allow environmental remediation to happen. We'll hear back on whether we received the grant in May, 2015.

Also this year, we continued to support several subcommittees working on various projects- Trails, Riverfront, Preservation & Heritage, Sustainability and Economic Development. Trails Committee built and opened to the public a one-mile trail in the Penny Pond Woods, next to the library. The Riverfront Committee was able to identify a location and secure plans for a community boat launch on the Salmon Falls. Preservation & Heritage has kickstarted the Berwick Historical Society again, and Sustainability was able to launch a very successful first and second season of the Berwick Winter Farmers Market!

Moving into 2015, the Envision Berwick Committee will continue community outreach to encourage and seek widespread community participation. Look for community "101" informational sessions on downtown revitalization in spring, and urban design charrette opportunities in the fall. We will continue to focus on creative and comprehensive downtown revitalization strategies, and would love your input.

Join us for a meeting-- the committee meets the second the fourth Wednesdays of each month, at 5:30pm in the Town Hall Meeting Room.

Many, many thanks go out to all of the wonderfully creative and committed Berwick residents who continue to guide us towards envisioning the downtown of all of our dreams!

Respectfully,

Envision Berwick Committee

Berwick Public Library

Inform, Imagine, Inspire

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

2014-2015 has been another great year at the Berwick Public Library (BPL) as the Library continues to serve the children, tween, teen, adult, and family populations of the Berwick community. BPL is grateful for the support of the Town, the residents of Berwick, the Board of Directors, Friends, Volunteers, and Maine State Library.

Noteworthy Accomplishments of 2014-2015

- Over 20,000 materials were circulated and we put on about 1,500 programs. There's a library value calculator that when given BPL's statistics, we give the equivalent of \$400,000 back to the community through books, movies, audiobooks, downloads, wireless internet access, computer access, programming for all ages, museum passes, magazines, meeting room usage and reference questions answered. **That means the value to the town, in dollars, is 4 times the amount we have in our budget, and almost 5 times the amount we receive from the town.**
- The *Fizz, Boom, Read* Summer Reading Program for children, tweens, teens, and adults featured storytelling, a magic show, movies, rewards, and an ice cream party.
- Gardening has seen a big push this year, We held a 3 part Organic Gardening Course, a Seed Saving Class, started a Seed Saving Library, Berwick Girl Scout troops helped us to build another raised garden bed, and BPL's volunteers continued with its vegetable garden and children's herb garden, giving produce to the Berwick-Somersworth Community Food Pantry as well as volunteers and patrons when we had surplus.
- Helen Peppe, Maine author, came to speak about her new novel *Pligs Can't Swim*.
- Jessie Taylor, Maine author, came to speak about her new Images of America book on Berwick.
- Thanks to the Friends for the new 3D printer we are very excited about experimenting with- look out for presentations, classes and contests!
- Patrons have increased use of our Download Library, all patrons can go to our website to download free e-books and audiobooks.
- Six local artists displayed two month Art Exhibits on our walls to the delight of our patrons.
- LEGO Club was started and we're enjoying really fun and inspired creations by young, local makers.
- Connie Margowsky, our Youth Services Librarian, has grown and developed a "makerspace" where traditional physical creating is encouraged, as well as learning about and interacting with newer technology and concepts.

Ongoing Activities

- Reciprocal agreements with D.A. Hurd Library in North Berwick and the South Berwick Public Library afford Berwick citizens free access to more materials
- Weekly **Nifty Needleworkers** chatter, laugh, and create a variety of hand-crafted goods
- Bi-weekly **Genealogy Club** quests for family roots
- Monthly **Book Discussion Group** with each current title and date-to-meet postings on website and in BPL's monthly Newsletter
- Teen & Tween Advisory Group (**TTAG**) meetings around events.
- Discount **Museum Passes** to museums thanks to **Kennebunk Savings Bank**

As we approach the upcoming fiscal year, we plan to do our best to provide quality services to meet the needs and transform the lives of Berwick residents.

Berwick Library Association Board of Directors

Warren Clement, President
Nancy Gelinas, Vice President
Gayle Gary, Secretary
Brian Gary
Richard Lajoie
Mel Leger
Paula Lepore
Teresa Mitchell
Catheryn Schweiger, Treasurer

Library Staff

Library Director

Melissa Saggerer

Assistant Librarian

Lyn Rouff

Youth Services Librarians

Cheryl Dichirico, Robert LeMoine, Connie Margowsky,

Library Assistants

Sharon Hall, Seth Kalback

Library Hours

Monday: Closed

Tuesdays and Wednesdays: 9:30 a.m. – 7:30 p.m.

Thursday: Closed

Fridays and Saturdays: 9:30 a.m. – 1:30 p.m.

Sunday: Closed

Great Works Regional Land Trust
P.O. Box 151
South Berwick, Maine, 03908
www.gwrlt.org

The past twelve months have been a whirlwind of activity for Great Works Regional Land Trust (GWRLT). Remarkably, ten land conservation projects, protecting 402 acres of farmland, forests and wetlands, were completed in our six-town service area. In Berwick, four conservation projects have been completed and two have been awarded funding. This demonstrates a high level of cooperation of federal, state and local government with GWRLT and community effort.

The Salmon Falls Conservation Project:

This property was purchased from Tuckahoe Turf Farms at a bargain sale. A grant from Maine Natural Resource Conservation Program awarded \$90,000 to the project, along with \$10,000 from Berwick voters, as well as funding from the Piscataqua Region Estuaries Projects and the Fields Pond Foundation. These 34 acres of wetlands and upland buffer abuts the Trust's 109-acre property and runs along a good part of Keay Brook. This valuable wetland will help to protect the water quality of the Salmon Falls River and serve as a buffer for high water events. It is ranked in the top 25% for wildlife habitat and will serve as an important recreational and educational resource for the town.

Ruby Brooks Farm:

Great Works was honored to accept a bequest from Ruby Brooks of 90 acres of fields and forest. Working with Ruby's daughters Brenda Mee, Gloria Laderbush and Audrey Vaillancourt, and other family members, the Trust will honor her wish that the farm will always be kept as farmland and forest habitat for the wildlife.

Beaver Dam Heath – Madden:

A long and involved negotiation with Central Maine Power resulted in the company purchasing the 32-acre Madden property in Beaver Dam Heath and donating it the Great Works Regional Land Trust. This parcel is mostly wetland and serves as an important water quality resource. It is also an important habitat for migratory birds and for amphibians.

Lapierre Farm:

In January of 2015 Paul and Diana Lapierre, with the support of their daughters Patty and Louise, conveyed an agricultural conservation easement for their 69-acre farm. Negotiations for the project were conducted with Adam Bishop, Project Manager at Maine Farmland Trust (MFT), through their Purchased Easement

Program. Darrell De Tour worked with the Lapierras and MFT as Project Manager for GWRLT. The easement was conveyed to GWRLT, which will assure that the terms of the agreement are honored. Great Works now has five farm projects in Berwick.

Salmon Falls Conservation Area – Keay Brook Project:

A Maine Natural Resource Conservation Program grant awarded \$213,400 to enable the Trust to purchase 86 acres of wetland and upland buffer just down stream from the Tuckahoe property that Great Works acquired earlier in the year. This property has significant wetlands on both sides of Keay Brook, 3,600 liner feet on the Salmon Falls River and 36 acres of upland buffer. The Trust will have conserved 229 contiguous acres in the Salmon Falls Conservation Area.

Because the most cost effective way to remove pollutants from surface water is to filter it through woodland buffer, the Keay Brook Project will provide for continuing high quality water entering into the public drinking water source. It is a valuable wildlife habitat and the wetlands are in the top 25% for habitat. Great Works will be planning for public access hiking trails on this property, as well as our other Salmon Falls Conservation Area properties. The project should to be completed by the end of March,

Beaver Dam Heath Wetlands – Emack

Great Works negotiated a Purchase and Sales Agreement for 32 acres of wetland and upland forest from the Sandra Emack Estate and was successful in seeking funding to purchase the property. The North American Wetland Conservation Act – Small Grant Program awarded \$45,000 to purchase the property to protect the upland habitat and manage it for its wetland values. This acreage abuts the recently acquired Madden property, which abuts Great Works' Grant's Meadow property. The Trust has now conserved 209 contiguous acres in Beaver Dam Heath.

Great Works Regional Land Trust is a locally supported, volunteer based non- profit, with a membership of approximately 900. Entering its 29th year Great Works has protected over 5000 acres in our six-town service area. Forest, farms and wetlands will forever provide wildlife habitat, water quality and recreation lands for the public. Volunteers play a big part in the Trust's efforts to provide responsible management of our conserved lands, from clearing trails, stuffing envelopes and joining one of the committees. Know the satisfaction of being a part of a dynamic locally controlled and very effective land trust. You will meet some of the nicest people in town.

Michael Wright

A HISTORY OF BERWICK

The History of York County, published in 1880 by Everts and Pecks, Philadelphia, is a source, though brief, for anyone studying the history of Berwick. This volume contains the history of the major towns and cities of York County, Maine.

The section on Berwick begins with a general and brief description of the location of Berwick by naming the bordering towns and waterways. Following this is the section on early settlements and the names of early settlers during the first quarter of the seventeenth century. Within the part of early settlements is a summary of the conflicts between the French and English as well as the Native American allies for both sides. The first of the major conflicts which impacted Berwick was King Philip's War (1675-1678). This was followed by King William's War (1680-1697), Queen Anne's War (1702-1713), Dummer's War (1722-1725), King George's War (1744-1748) and finally, the French and Indian War (1775-1763) that gave control of North America to the British.

In the midst of the conflict between the French and English, Berwick was incorporated as a town on June 9, 1713. Originally part of Kittery, (incorporated in 1647), Berwick in 1713 included what is present-day South Berwick (incorporated on February 12, 1814) and North Berwick (incorporated on March 22, 1831). Eliot separated from Kittery and was incorporated on March 1, 1810.

Once incorporated, the history goes on to list the selectmen of Berwick as a parish in Kittery and then as a Town up to 1879. Berwick continued to be part of the British colonies until 1783 and part of the state of Massachusetts until 1820. The conclusion of this history lists the growing industries, local businesses, the establishment of religion and education in Berwick during the eighteenth and nineteenth century.

Brian D. Cincotta
The Berwick Historical Society



NOBLE

NORTH BERWICK | BERWICK | LEBANON

Steven B. Connolly

Superintendent of Schools

Susan S. Austin

Assistant Superintendent

Denise VanCampen

Business Manager

Ruth Venell

Special Ed. Director

Susan Macri

Asst. Special Ed. Director

Chris Russo

Technology Director

Dear Noble Community Members,

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

Our students continue to outperform state and national averages. While we are glad to see positive data, we are still not satisfied with these results. We are in year two of our district-wide focus on literacy and have established rigorous benchmarks for student growth as judged by our STAR data. Our goal is: **85% of our students will demonstrate proficiency on the STAR reading assessment by Spring, 2018.** We continue to implement strong best practices in literacy instruction, to offer quality literacy professional development to staff, and to observe and critique those practices in our classrooms. All staff receive feedback on literacy across the content areas.

We continue to develop a strong curriculum with guidance from: K-12 Common Core State Standards curriculum units in English and Mathematics, Next Generation Science Standards curriculum units, and the Maine Learning Results curriculum in 5 content areas. We are also meeting the state requirement to provide Proficiency-Based Graduation requirements at Noble High School and will continue to bring this initiative to Noble Middle School next year.

A district Teacher and Principal Evaluation Task Force has been meeting regularly throughout the year and is making great strides towards the creation of an evaluation system aimed at improvement for all staff as measured through student growth. The system we are developing will meet all requirements of state statute as well.

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

We have a multi-year Capital Improvement Plan (CIP) aimed at ensuring our facilities are conducive, safe, and appropriate places in which learning may occur. There are a few areas of major focus in our CIP, for example: replacement of univents at North Berwick Elementary (summer 2015), Knowlton (2016), and Hanson (2017), and Hussey (2018). Noble High School will also receive an HVAC improvement so that all systems may be operated remotely. Security and technology continues to evolve, as we are upgrading camera systems and facility access.

As always, it is imperative we maintain a safe Transportation fleet. The State of Maine has approved additions to and subsidy for our fleet. We will gain three large buses that will all have specialized built-in seating for four year olds. We will add two small buses and seek to cycle out some of our Special Education buses that meet and are beyond state replacement guidelines. Currently, more than a quarter of our fleet

21 Main Street, North Berwick, ME 03906
T: 676-2234 F: 676-3229 www.msad60.org



NOBLE

NORTH BERWICK | BERWICK | LEBANON

Steven B. Connolly

Superintendent of Schools

Susan S. Austin

Assistant Superintendent

Denise VanCampen

Business Manager

Ruth Venell

Special Ed. Director

Susan Macri

Asst. Special Ed. Director

Chris Russo

Technology Director

meets those guidelines (over 10 years old and 200,000 miles). It continues to be important moving forward that we work to re-establish a reasonable fleet replacement cycle, as difficult economies over the past few years have caused us to push off replacements.

MSAD #60 continues to operate one of the leanest administrative structures in Southern Maine, due to our consolidated or reduced administrative services with other districts. While this model has resulted in savings to district taxpayers, there will be additional challenges in 2016-2017 that we will need to address. The new evaluation system will likely cause many districts to reinforce classroom observation and feedback practices.

Our district continues to provide quality Special Education Services to over 500 students with identified disabilities. Due to the creation of an in-district placement option for students with significant need – the Mary Hurd Academy – we are able to provide better services and have more control over out-of-district placement costs. Our district has reduced the number of out-of-district placements to twelve students. This number includes medically fragile cases. We also continue to develop alternative, regular and special education programs to further support the needs of our students. At Noble High we offer: Multiple Pathways, Team 5, Hawks 8, Exceptional Studies, and Exceptional Studies II.

In closing, on behalf of the students and staff of our district, I wish to thank the Noble communities for their support of our schools. As a reminder the Town Meeting will be held on the evening of May 7 at Moore Gymnasium at Noble High and the public vote will be on May 12, 2015.

Best regards,

Steve Connolly

MSAD 60 Salary and Benefits
July 1, 2013 - June 30, 2014
Town of Berwick Report

	Salary	Benefits	Total Salary and Benefits
Abbott, Barry E.	\$ 13,732.99	\$ 2,208.31	\$ 15,941.30
Abbott, Meagan R.	\$ 19,071.42	\$ 9,395.52	\$ 28,466.94
Abbott, Megan J.	\$ 46,628.59	\$ 20,306.05	\$ 66,934.64
Abbott, Patrice	\$ 62,270.10	\$ 9,856.81	\$ 72,126.91
Adamczyk, Gina M.	\$ 125.00	\$ 10.61	\$ 135.61
Adams, Michael A.	\$ 42,234.31	\$ 12,590.93	\$ 54,825.24
Adhaya, Amy R.	\$ 22,184.92	\$ 10,567.02	\$ 32,751.94
Albert, Wendy L.	\$ 812.50	\$ 68.99	\$ 881.49
Alexander, Sandra A.	\$ 68,226.62	\$ 11,112.59	\$ 79,339.21
Allen, Georgianna L.	\$ 4,712.00	\$ 404.72	\$ 5,116.72
Almblad, Christine A.	\$ 59,618.55	\$ 10,784.96	\$ 70,403.51
Alvarez, Melanie A.	\$ 25,976.86	\$ 9,105.50	\$ 35,082.36
Alwin, Jacqueline R.	\$ 250.00	\$ 21.23	\$ 271.23
Anderson, Kate L.	\$ 46,039.76	\$ 10,013.02	\$ 56,052.78
Anderson, Lillian E.	\$ 7,344.00	\$ 873.22	\$ 8,217.22
Andrews, Hubert W.	\$ 22,462.57	\$ 11,076.00	\$ 33,538.57
Appleby, Jon R.	\$ 36,622.48	\$ 10,677.24	\$ 47,299.72
Archambault, Michael J.	\$ 78,605.20	\$ 11,738.19	\$ 90,343.39
Ashburn, Sean D Z	\$ 455.00	\$ 38.63	\$ 493.63
Austin, Marsha S.	\$ 61,964.24	\$ 17,772.25	\$ 79,736.49
Austin, Susan S.	\$ 105,216.08	\$ 29,413.87	\$ 134,629.95
Avery, Rae A.	\$ 260.00	\$ 22.08	\$ 282.08
Bachelor, Marilyn	\$ 24,980.90	\$ 3,433.86	\$ 28,414.76
Bachelor, Rhonda M.	\$ 26,230.46	\$ 12,223.30	\$ 38,453.76
Bacon, Michael W.	\$ 927.56	\$ 120.40	\$ 1,047.96
Baker Roux, Carol L.	\$ 650.00	\$ 55.19	\$ 705.19
Baker, John W.	\$ 61,064.28	\$ 19,984.56	\$ 81,048.84
Baker, Susannah L.	\$ 17,316.94	\$ 2,230.91	\$ 19,547.85
Balistreri, Elisha B.	\$ 11,438.43	\$ 9,406.44	\$ 20,844.87
Barteaux, Steven A.	\$ 46,449.52	\$ 10,031.68	\$ 56,481.20
Bass, Jennifer L.	\$ 21,081.24	\$ 9,411.84	\$ 30,493.08
Bate, Kimberly S.	\$ 40,814.36	\$ 20,042.46	\$ 60,856.82
Bates, Mary K.	\$ 48,668.76	\$ 20,317.18	\$ 68,985.94
Beal, Rebecca W.	\$ 15,363.14	\$ 3,754.00	\$ 19,117.14
Bean, Mary H.	\$ 31,241.54	\$ 1,477.07	\$ 32,718.61
Bean, Stephenie E.	\$ 54,038.20	\$ 11,029.80	\$ 65,068.00
Beane, Leah W.	\$ 35,291.44	\$ 10,679.54	\$ 45,970.98
Beaulieu, Keri A.	\$ 5,167.82	\$ 3,246.44	\$ 8,414.26
Beauvais, Audra E.	\$ 90,388.00	\$ 26,068.48	\$ 116,456.48
Beckwith, Sharon A.	\$ 46,913.40	\$ 17,984.02	\$ 64,897.42
Beeler, Paula J.	\$ 51,493.04	\$ 14,740.84	\$ 66,233.88
Begin, Matthew B.	\$ 4,590.00	\$ 545.76	\$ 5,135.76
Belanger, Tamara A.	\$ 8,459.00	\$ 718.16	\$ 9,177.16
Belanger, Tina C.	\$ 26,063.19	\$ 1,352.62	\$ 27,415.81
Bell, Gregory E.	\$ 1,904.00	\$ 161.66	\$ 2,065.66

Bell, Kaylyn E.	\$	8,147.51	\$	968.67	\$	9,116.18
Belleau, Debra L.	\$	122.50	\$	14.57	\$	137.07
Belmont, Janis M.	\$	1,755.00	\$	149.06	\$	1,904.06
Bennett, Kristen K.	\$	860.00	\$	73.03	\$	933.03
Bennington, Douglas	\$	520.00	\$	44.16	\$	564.16
Berard, Marissa J.	\$	42,020.51	\$	20,096.96	\$	62,117.47
Bergeron, Katelyn M.	\$	42,950.78	\$	8,585.90	\$	51,536.68
Bickford, Scott A.	\$	17,121.48	\$	2,580.58	\$	19,702.06
Billing, Leigh-Ayer	\$	52,908.20	\$	2,556.51	\$	55,464.71
Binette, Wendy E.	\$	1,820.00	\$	154.54	\$	1,974.54
Bird, Wendy	\$	11,618.72	\$	1,381.50	\$	13,000.22
Bistoury, Cindy M.	\$	12,192.05	\$	734.90	\$	12,926.95
Blackadar, Daniel S.	\$	4,195.00	\$	290.43	\$	4,485.43
Blaisdell, Deborah A.	\$	1,190.00	\$	141.49	\$	1,331.49
Blaisdell, Karen A.	\$	11,720.65	\$	4,674.15	\$	16,394.80
Blood, Susan M.	\$	23,244.59	\$	10,486.34	\$	33,730.93
Bolduc, Harriet	\$	39,343.20	\$	22,656.29	\$	61,999.49
Bolger, Kara M.	\$	29,373.62	\$	7,959.51	\$	37,333.13
Bond, Laurie D.	\$	49,028.36	\$	10,148.70	\$	59,177.06
Bonnell, Elaine M.	\$	49.00	\$	4.17	\$	53.17
Boston, Elizabeth J.	\$	3,150.00	\$	267.48	\$	3,417.48
Boston, Kelsey R.	\$	14,294.52	\$	7,234.02	\$	21,528.54
Boston, Patricia M.	\$	26,935.09	\$	8,961.01	\$	35,896.10
Boudreau, Susan M.	\$	14,272.90	\$	7,637.41	\$	21,910.31
Bourbon, Christopher A.	\$	325.00	\$	27.60	\$	352.60
Bourbon, Maryellen A.	\$	37,235.35	\$	24,934.93	\$	62,170.28
Bourbon, William R.	\$	7,134.12	\$	60.00	\$	7,194.12
Bourgeois, Marc S.	\$	3,343.75	\$	397.62	\$	3,741.37
Bousquet, Jaclyn L.	\$	2,833.90	\$	137.55	\$	2,971.45
Bowden, Dawn M.	\$	49,027.56	\$	18,897.00	\$	67,924.56
Bowker Jr, Eugene R.	\$	27,024.14	\$	678.80	\$	27,702.94
Bradburn, Stacy J.	\$	59,968.55	\$	2,138.22	\$	62,106.77
Bradley, Rebecca P.	\$	70.00	\$	5.95	\$	75.95
Braese, Mary E.	\$	21,562.07	\$	9,454.07	\$	31,016.14
Bragdon, Charles M.	\$	54,355.59	\$	15,463.66	\$	69,819.25
Brand, Nathan S.	\$	113.30	\$	14.70	\$	128.00
Brazier, Kellie A.	\$	17,464.46	\$	9,744.66	\$	27,209.12
Brennan, John P.	\$	51,598.48	\$	17,295.73	\$	68,894.21
Brewington, Jessica M.	\$	6,595.00	\$	559.98	\$	7,154.98
Brewster, April L.	\$	51,167.13	\$	10,401.23	\$	61,568.36
Brezak, Pamela L.	\$	60,268.55	\$	17,695.15	\$	77,963.70
Britton, Derek W.	\$	606.25	\$	51.48	\$	657.73
Brocks, Courtney C.	\$	44,629.52	\$	15,971.51	\$	60,601.03
Brooks, Phyllis	\$	46,913.40	\$	17,089.02	\$	64,002.42
Broughan, Karen M.	\$	5,070.00	\$	430.57	\$	5,500.57
Brown Jr, Rodney C.	\$	38,584.49	\$	10,045.47	\$	48,629.96
Brown, Anita	\$	1,072.50	\$	91.09	\$	1,163.59
Brown, Lauren H.	\$	43,533.36	\$	2,418.90	\$	45,952.26
Brown, Michael R.	\$	5,555.00	\$	660.52	\$	6,215.52
Bryant, Nicole L.	\$	4,495.00	\$	381.74	\$	4,876.74

Buck, Sheila J.	\$	12,721.93	\$	11,205.38	\$	23,927.31
Buckley, Joan K.	\$	7,578.22	\$	1,687.74	\$	9,265.96
Burcalow, Sarah N.	\$	46,582.72	\$	20,231.53	\$	66,814.25
Burke, Christine C.	\$	16,968.69	\$	1,995.28	\$	18,963.97
Burnham, Pamela M.	\$	51,167.13	\$	16,431.84	\$	67,598.97
Burns, Louise A.	\$	26,890.00	\$	1,277.64	\$	28,167.64
Burrowbridge, Lindsay	\$	28,664.09	\$	9,266.47	\$	37,930.56
Butler, Deborah E.	\$	62,264.24	\$	10,019.25	\$	72,283.49
Butler, Sharon A.	\$	38,364.48	\$	11,914.71	\$	50,279.19
Cailler, Nicole D.	\$	11,128.17	\$	4,801.82	\$	15,929.99
Caler, Susan D.	\$	35.00	\$	0.80	\$	35.80
Camacho, Mildred M.	\$	26,228.25	\$	1,247.75	\$	27,476.00
Camire, Brian M.	\$	51,759.45	\$	20,539.40	\$	72,298.85
Campbell, Kathleen M.	\$	59,968.51	\$	9,509.47	\$	69,477.98
Cann, Christine G.	\$	23,663.80	\$	10,648.06	\$	34,311.86
Carignan, John T.	\$	56,167.58	\$	14,191.83	\$	70,359.41
Carle, Anita	\$	33,123.63	\$	1,077.24	\$	34,200.87
Carlin, Carol L.	\$	46,508.48	\$	2,177.32	\$	48,685.80
Carroll, Brian A.	\$	19,507.03	\$	7,592.79	\$	27,099.82
Carter, Janet L.	\$	45,539.76	\$	10,151.46	\$	55,691.22
Cason, Jennifer J.	\$	1,300.00	\$	110.38	\$	1,410.38
Cassidy, Heather A.	\$	50,348.20	\$	10,270.28	\$	60,618.48
Cates, Kristen J.	\$	45,869.12	\$	10,069.84	\$	55,938.96
Cattabriga, Tanya M.	\$	48,318.76	\$	17,025.22	\$	65,343.98
Cavallaro, Parker R.	\$	942.50	\$	80.07	\$	1,022.57
Cesario, Sarah J.	\$	49,754.72	\$	20,448.29	\$	70,203.01
Chadbourne, Debra B.	\$	47,354.21	\$	10,072.68	\$	57,426.89
Chadbourne, Patti C.	\$	24,247.94	\$	2,423.66	\$	26,671.60
Chalifour, Glenn O.	\$	24,235.45	\$	3,096.85	\$	27,332.30
Chamberlin, Elaine L.	\$	62,264.24	\$	19,849.25	\$	82,113.49
Chanley, John T.	\$	28,235.89	\$	13,800.92	\$	42,036.81
Chaplin, Daniel J.	\$	52,556.72	\$	20,509.60	\$	73,066.32
Chapman, Kaili A.	\$	780.00	\$	66.28	\$	846.28
Chapman, Karina M.	\$	46,234.60	\$	14,485.89	\$	60,720.49
Chellis, Eric F.	\$	62,906.57	\$	13,063.03	\$	75,969.60
Chessie, Stephen J.	\$	20,462.84	\$	9,675.36	\$	30,138.20
Chick, Shane P.	\$	3,050.00	\$	150.70	\$	3,200.70
Christiansen, Sara E.	\$	10,172.48	\$	1,142.02	\$	11,314.50
Clark, Kathleen A.	\$	36,977.78	\$	11,986.73	\$	48,964.51
Clark, Lori L.	\$	18,976.30	\$	9,251.54	\$	28,227.84
Clement, Sandra L.	\$	24,037.97	\$	10,106.98	\$	34,144.95
Clock, Dale A.	\$	30,334.02	\$	11,506.31	\$	41,840.33
Coffey, Robin L.	\$	520.00	\$	44.16	\$	564.16
Coffin Jr, John H.	\$	8,704.00	\$	1,034.92	\$	9,738.92
Combs, Bethany A.	\$	32,347.62	\$	8,104.37	\$	40,451.99
Connelly, Joan T.	\$	42.50	\$	5.06	\$	47.56
Connolly, Steven B.	\$	125,205.00	\$	30,717.34	\$	155,922.34
Constantine, Anne E.	\$	46,924.30	\$	8,716.21	\$	55,640.51
Corain, Lisa	\$	59,468.55	\$	10,756.80	\$	70,225.35
Corriveau, Michael	\$	2,000.00	\$	113.80	\$	2,113.80

Cosneau, Kerry E.	\$	7,036.14	\$	3,331.28	\$	10,367.42
Costello, Laura J.	\$	19,072.59	\$	3,598.48	\$	22,671.07
Coulston, Jaymie M.	\$	44,020.34	\$	10,122.56	\$	54,142.90
Couture, John R.	\$	59,066.39	\$	10,597.89	\$	69,664.28
Couture, Martha	\$	59,468.53	\$	21,245.42	\$	80,713.95
Couture, Shannon M.	\$	9,927.50	\$	490.53	\$	10,418.03
Cowan, Stanley H.	\$	260.00	\$	22.07	\$	282.07
Crane, Heather S.	\$	2,300.00	\$	113.64	\$	2,413.64
Cravens, Alyson N.	\$	1,332.50	\$	113.16	\$	1,445.66
Cravens, Brenda	\$	42,980.13	\$	13,486.25	\$	56,466.38
Creighton, Amy G.	\$	7,002.50	\$	346.00	\$	7,348.50
Cronin, Nora R.	\$	3,852.50	\$	327.10	\$	4,179.60
Crovetti, Michelle L.	\$	11,987.39	\$	1,414.87	\$	13,402.26
Currie, Lisa	\$	15,202.83	\$	1,754.22	\$	16,957.05
Curtis, Peggy L.	\$	16,326.87	\$	1,917.33	\$	18,244.20
Cutler, Megan L.	\$	38,519.28	\$	11,173.61	\$	49,692.89
Cyr, Loraine	\$	24,254.00	\$	660.06	\$	24,914.06
Dabrieo, Kimberly S.	\$	38,406.16	\$	10,813.96	\$	49,220.12
Daly, Zachary A.	\$	360.00	\$	17.84	\$	377.84
Daniels, Kelsey F.	\$	2,580.00	\$	219.11	\$	2,799.11
Daudelin, Wendi E.	\$	5,849.41	\$	496.58	\$	6,345.99
Davis Jr, Arnold G.	\$	61,656.56	\$	10,732.02	\$	72,388.58
Davis, Lynne R.	\$	23,622.30	\$	9,711.42	\$	33,333.72
Davis, Shannon M.	\$	4,080.00	\$	485.12	\$	4,565.12
Dawes, Nikki J.	\$	38,469.28	\$	9,714.03	\$	48,183.31
Day, Nancy M.	\$	43,594.01	\$	17,059.33	\$	60,653.34
Delehanty, Jay C.	\$	30,401.46	\$	17,982.44	\$	48,383.90
Delehanty, Mary	\$	34,948.33	\$	3,321.46	\$	38,269.79
Delisle, Ronnie	\$	36,762.60	\$	14,684.15	\$	51,446.75
Della-Piana, Ben	\$	2,000.00	\$	237.80	\$	2,237.80
Delude-Ashburn, Kerry	\$	19,041.42	\$	9,284.89	\$	28,326.31
Demers, Laurence A.	\$	34,704.14	\$	16,720.65	\$	51,424.79
Dempsey, Kelly K.	\$	19,535.99	\$	9,288.98	\$	28,824.97
Denis, Kathleen R.	\$	12,553.60	\$	1,490.45	\$	14,044.05
Descoteaux, Scott R.	\$	77,544.00	\$	25,750.43	\$	103,294.43
Desimone, Christine A.	\$	2,452.56	\$	291.63	\$	2,744.19
Despres, Maribel S.	\$	46,956.73	\$	2,495.75	\$	49,452.48
Desrochers, Kelly A.	\$	125.00	\$	6.17	\$	131.17
Desrochers, Linda L.	\$	32,438.23	\$	12,739.60	\$	45,177.83
Devito, Susan M.	\$	44,222.30	\$	1,273.85	\$	45,496.15
Devoll, Kip	\$	5,950.00	\$	707.40	\$	6,657.40
Devoll, Tod D.	\$	44,876.50	\$	15,894.57	\$	60,771.07
Devost, Rhonda M.	\$	860.00	\$	42.49	\$	902.49
Diaz, Sandra J.	\$	20,026.82	\$	1,668.72	\$	21,695.54
Dickerson, Chad J.	\$	38,119.28	\$	9,690.05	\$	47,809.33
Dietsch, Meghan M.	\$	552.50	\$	46.94	\$	599.44
DoByns, Joshua L.	\$	3,430.00	\$	291.23	\$	3,721.23
Doiron, Carol	\$	24,701.61	\$	9,736.62	\$	34,438.23
Dolben, Cynthia M.	\$	65,043.56	\$	3,395.63	\$	68,439.19
Donnell, Rebecca G.	\$	22,492.49	\$	2,632.38	\$	25,124.87

Doucette, Anne M.	\$	49.00	\$	4.17	\$	53.17
Doucette, Dale R.	\$	3,570.00	\$	424.46	\$	3,994.46
Downs, Julie D.	\$	20,864.48	\$	2,443.43	\$	23,307.91
Downs, Samantha J.	\$	1,300.00	\$	110.38	\$	1,410.38
Doyle, Brian H.	\$	4,047.36	\$	343.56	\$	4,390.92
Doyle, Margaret	\$	26,054.87	\$	660.48	\$	26,715.35
Driscoll, Joanna A.	\$	35.00	\$	2.97	\$	37.97
Dube, Tim R.	\$	61,500.00	\$	14,976.95	\$	76,476.95
Dubois, Caroline J.	\$	11,520.00	\$	978.15	\$	12,498.15
Dufort III, Roland A.	\$	55,487.84	\$	15,594.33	\$	71,082.17
Dufort Jr, Roland A.	\$	22,806.49	\$	8,289.28	\$	31,095.77
Dufort, Meredith	\$	20,812.55	\$	9,482.83	\$	30,295.38
Dugan, Vito A.	\$	57,114.20	\$	16,810.31	\$	73,924.51
Dumais, Monica	\$	26,917.70	\$	11,124.34	\$	38,042.04
Dumont, Brigitte B.	\$	21,798.44	\$	7,283.34	\$	29,081.78
Dumont, Deborah M.	\$	15,143.45	\$	1,240.52	\$	16,383.97
Duntley, Ann L.	\$	60,514.28	\$	10,842.63	\$	71,356.91
Dupuis, Taryn J.	\$	130.00	\$	6.42	\$	136.42
Dustin, Gloria E.	\$	18,610.96	\$	2,188.53	\$	20,799.49
Dyer, Brittany J.	\$	38,185.34	\$	9,745.49	\$	47,930.83
Dyer, Julie A.	\$	53,462.88	\$	10,359.91	\$	63,822.79
Early-Hersey, Heidi L.	\$	87,311.66	\$	11,280.06	\$	98,591.72
Easley, Sharon	\$	59,188.56	\$	10,765.45	\$	69,954.01
Eldredge, Taryn H.	\$	1,040.00	\$	88.37	\$	1,128.37
Eldridge, Janice L.	\$	52,924.72	\$	3,020.41	\$	55,945.13
Ellard, Nicholas B.	\$	39,074.75	\$	19,891.05	\$	58,965.80
Ellison, Eve M.	\$	60,618.88	\$	20,859.58	\$	81,478.46
Elwell, Andrew J.	\$	37,049.78	\$	13,156.74	\$	50,206.52
Engel, Kimberly A.	\$	27,178.15	\$	11,157.06	\$	38,335.21
England, Jennifer C.	\$	59,467.84	\$	3,218.48	\$	62,686.32
Fader, Janet B.	\$	59,353.38	\$	20,796.94	\$	80,150.32
Farley, Courtney J.	\$	54,087.88	\$	2,521.49	\$	56,609.37
Farwell, Kellie L.	\$	20,864.41	\$	9,395.07	\$	30,259.48
Fay, Jo-Anne	\$	18,111.45	\$	1,493.16	\$	19,604.61
Fenderson, Jennifer M.	\$	23,457.01	\$	8,797.24	\$	32,254.25
Ferraro, Kacie N.	\$	42,917.51	\$	2,437.54	\$	45,355.05
Fiel, Shilo A.	\$	39,177.46	\$	13,973.88	\$	53,151.34
Findlay, Joseph S.	\$	103,861.00	\$	2,896.59	\$	106,757.59
Fink, Katelyn E.	\$	1,900.00	\$	161.30	\$	2,061.30
Fink, Kathy	\$	1,428.00	\$	121.24	\$	1,549.24
Fink, Maryann R.	\$	42,303.76	\$	14,539.63	\$	56,843.39
Fitzgerald, Mary	\$	66,541.88	\$	11,265.57	\$	77,807.45
Flanders, Candace L.	\$	25,870.58	\$	9,021.83	\$	34,892.41
Fleming, Erin C.	\$	21,399.38	\$	8,206.87	\$	29,606.25
Flemings, Todd J.	\$	44,509.12	\$	16,165.24	\$	60,674.36
Fogg, Milton A.	\$	2,295.00	\$	272.88	\$	2,567.88
Foley, Matthew J.	\$	19,067.55	\$	8,749.05	\$	27,816.60
Fornauf, Richard P.	\$	52,556.72	\$	19,485.82	\$	72,042.54
Fortin, Christine P.	\$	550.00	\$	46.70	\$	596.70
Foster, Matthew C.	\$	45,554.36	\$	10,236.25	\$	55,790.61

Foster, Teresa I.	\$	24,372.82	\$	10,804.20	\$	35,177.02
Foster-Neal, Laura C.	\$	26,964.18	\$	1,272.14	\$	28,236.32
Fournier, Karen	\$	11,286.84	\$	1,341.07	\$	12,627.91
Fox, Meghan E.	\$	52,873.80	\$	20,589.85	\$	73,463.65
Fradsham, James F.	\$	32,549.80	\$	8,152.27	\$	40,702.07
Freese, Nancy P.	\$	62,264.24	\$	9,856.71	\$	72,120.95
French, Carolyn A.	\$	4,047.36	\$	343.56	\$	4,390.92
French, Jill A.	\$	1,910.00	\$	227.12	\$	2,137.12
Fried, Claude W.	\$	800.00	\$	39.52	\$	839.52
Froburg, Andrea L.	\$	37,813.28	\$	5,737.75	\$	43,551.03
Frye, Carolyne R.	\$	20,932.84	\$	2,112.75	\$	23,045.59
Fulford, William F.	\$	59,468.55	\$	15,695.69	\$	75,164.24
Furber, Ann	\$	1,400.00	\$	160.86	\$	1,560.86
Gaddis, Emily S.	\$	24,610.56	\$	11,513.29	\$	36,123.85
Gadomski, Jacqueline S	\$	22,835.38	\$	7,616.72	\$	30,452.10
Gagne, Brenda	\$	70,549.00	\$	21,338.49	\$	91,887.49
Gagne, Ronald J.	\$	33,366.72	\$	11,571.76	\$	44,938.48
Gagnon, Julie A.	\$	47,382.67	\$	20,258.69	\$	67,641.36
Gagnon, Michael R.	\$	55,266.88	\$	20,616.66	\$	75,883.54
Gagnon, Paula M.	\$	21,596.60	\$	2,529.04	\$	24,125.64
Galeucia, Elyse N.	\$	39,386.07	\$	19,977.66	\$	59,363.73
Galfetti, Linda A.	\$	3,282.50	\$	278.75	\$	3,561.25
Gallo, Gail F.	\$	24,158.36	\$	8,934.64	\$	33,093.00
Galvin, Michael R.	\$	8,152.50	\$	692.23	\$	8,844.73
Gamage, Jane E.	\$	60,618.88	\$	10,830.46	\$	71,449.34
Gardell, Deborah S.	\$	59,468.55	\$	17,719.91	\$	77,188.46
Gardner, Charlotte A.	\$	37,795.50	\$	12,445.66	\$	50,241.16
Gardoqui, Kate E.	\$	59,679.65	\$	20,932.64	\$	80,612.29
Gaudet, Earl J.	\$	61,014.30	\$	2,835.78	\$	63,850.08
Gerrish Jr, Herbert C.	\$	34,443.16	\$	12,866.76	\$	47,309.92
Gerrish, Karen A.	\$	26,750.01	\$	8,952.48	\$	35,702.49
Gilbert, Katrina D.	\$	41,580.51	\$	9,820.34	\$	51,400.85
Gile, Laurie A.	\$	12,960.65	\$	1,660.20	\$	14,620.85
Gilley, Patti A.	\$	60,218.55	\$	20,050.03	\$	80,268.58
Gilpin, Debra L.	\$	25,452.07	\$	11,878.40	\$	37,330.47
Gobbi, Tracy B.	\$	49,858.60	\$	2,256.82	\$	52,115.42
Good, Rebecca C.	\$	59,768.55	\$	9,789.71	\$	69,558.26
Goode, Jessica L.	\$	6,160.00	\$	523.09	\$	6,683.09
Goodwin, Marion	\$	8,638.57	\$	1,027.14	\$	9,665.71
Goody, Elizabeth	\$	5,165.50	\$	438.62	\$	5,604.12
Gorman, Lisa R.	\$	70.00	\$	5.67	\$	75.67
Gosselin, Marjorie A.	\$	26,469.41	\$	9,184.19	\$	35,653.60
Gouin, Steven G.	\$	812.50	\$	68.99	\$	881.49
Gould, Joshua E.	\$	58,942.88	\$	3,968.26	\$	62,911.14
Goulet, D'Arcy R.	\$	61,766.56	\$	20,960.67	\$	82,727.23
Grabowski, Susan E.	\$	29,313.42	\$	1,816.14	\$	31,129.56
Grace, Samantha J.	\$	220.00	\$	18.68	\$	238.68
Gray, Kevin M.	\$	2,000.00	\$	166.80	\$	2,166.80
Gray, Sandra A.	\$	24,903.80	\$	8,601.43	\$	33,505.23

Green, Rebecca M.	\$	40,303.22	\$	17,847.25	\$	58,150.47
Greenlaw, Jennifer A.	\$	19,176.50	\$	1,600.89	\$	20,777.39
Greve, Michelle A.	\$	14,237.87	\$	1,200.64	\$	15,438.51
Griffin, Jennifer A.	\$	1,984.50	\$	168.47	\$	2,152.97
Guertin, Matthew T.	\$	20,246.26	\$	1,840.27	\$	22,086.53
Guevara, Humberto	\$	5,840.06	\$	2,477.24	\$	8,317.30
Guilbault, Richard A.	\$	3,767.50	\$	319.87	\$	4,087.37
Guimond, Tina M.	\$	374.88	\$	44.58	\$	419.46
Guptill, June E.	\$	22,629.22	\$	3,361.22	\$	25,990.44
Guptill, Wendy T.	\$	22,428.98	\$	9,552.58	\$	31,981.56
Guy, Whitney R.	\$	1,300.00	\$	154.58	\$	1,454.58
Haberzettl, Anita M.	\$	31,487.18	\$	1,486.42	\$	32,973.60
Hafford, Linda A.	\$	1,205.00	\$	59.52	\$	1,264.52
Halbmaier, Jaime M.	\$	43,013.36	\$	16,911.68	\$	59,925.04
Hale, Adam D.	\$	4,590.00	\$	545.76	\$	5,135.76
Hall, Aimee R.	\$	42,213.36	\$	10,436.09	\$	52,649.45
Hall, Deborah	\$	20,767.71	\$	5,234.90	\$	26,002.61
Hall, Jonathan D.	\$	42,213.36	\$	16,667.26	\$	58,880.62
Hall, Robert M.	\$	21,677.99	\$	13,470.63	\$	35,148.62
Halliday, Clay A.	\$	56,912.92	\$	10,626.11	\$	67,539.03
Halstead, Tamara D.	\$	6,830.00	\$	579.85	\$	7,409.85
Hamel, Eva W.	\$	35,417.44	\$	11,073.63	\$	46,491.07
Hamel, Jennifer D.	\$	50,437.72	\$	15,259.02	\$	65,696.74
Hamel, Ronald P.	\$	3,288.60	\$	415.70	\$	3,704.30
Hammond, Mary E.	\$	63,104.28	\$	21,189.63	\$	84,293.91
Hancock, Michael G.	\$	920.00	\$	21.07	\$	941.07
Hanson, Rebecca N.	\$	21.00	\$	1.77	\$	22.77
Hanzl, Emma B.	\$	390.00	\$	19.29	\$	409.29
Harding, Tina L.	\$	61,659.28	\$	4,296.56	\$	65,955.84
Hardingham, Kristin E.	\$	62,727.54	\$	20,854.02	\$	83,581.56
Harmon, Anne L.	\$	23,669.31	\$	8,921.87	\$	32,591.18
Harriman Stairs, R Sue	\$	43,103.76	\$	2,022.58	\$	45,126.34
Harriman, Lynnette	\$	72,757.91	\$	25,414.57	\$	98,172.48
Harris, Stephanie A.	\$	62,324.24	\$	2,368.39	\$	64,692.63
Hartigan, Susan C.	\$	3,740.00	\$	317.59	\$	4,057.59
Hassain, Janet E.	\$	25,163.83	\$	10,823.28	\$	35,987.11
Hasty, Betsey A.	\$	9,295.00	\$	459.23	\$	9,754.23
Hasty, Deborah L.	\$	44,565.36	\$	17,132.11	\$	61,697.47
Hawks, Angelica D.	\$	4,696.06	\$	596.05	\$	5,292.11
Hayes, Derek W.	\$	41,979.59	\$	26,485.51	\$	68,465.10
Hayes, Rebecca J.	\$	35,901.00	\$	8,440.75	\$	44,341.75
Heath, Michael E.	\$	39,783.53	\$	12,662.44	\$	52,445.97
Henkel, Elizabeth A.	\$	4,842.50	\$	239.23	\$	5,081.73
Hennelly, Cindy L.	\$	25,252.91	\$	13,916.86	\$	39,169.77
Henry, Jeannette M.	\$	21,366.59	\$	1,018.05	\$	22,384.64
Heon, Jessica L.	\$	4,615.00	\$	391.93	\$	5,006.93
Hersom, Jeremy S.	\$	49,390.74	\$	2,684.90	\$	52,075.64
Hewitt, Elizabeth M.	\$	20,232.14	\$	970.06	\$	21,202.20
Hill, Kenneth A.	\$	36,928.11	\$	11,900.89	\$	48,829.00
Hilton, Nicholas V.	\$	40,464.36	\$	14,806.21	\$	55,270.57
Hinson, Angelynne	\$	1,500.00	\$	74.12	\$	1,574.12

Hobbs, Kristen A.	\$	50,569.12	\$	21,271.92	\$	71,841.04
Hodgdon, Terese C.	\$	39,121.20	\$	3,212.85	\$	42,334.05
Hodgdon, Tyler J.	\$	33,885.05	\$	3,941.25	\$	37,826.30
Hofmeister, Jill A.	\$	49,913.12	\$	15,235.38	\$	65,148.50
Holbrook, Elizabeth R.	\$	26,315.26	\$	9,052.90	\$	35,368.16
Hollander, Katherine G	\$	1,920.00	\$	94.88	\$	2,014.88
Holmstock, Carol A.	\$	65,806.96	\$	20,735.66	\$	86,542.62
Horne, Brian T.	\$	22,981.22	\$	9,597.24	\$	32,578.46
Hough, Susan C.	\$	60,218.51	\$	17,746.74	\$	77,965.25
Howard, Jenna L.	\$	42,573.14	\$	10,090.31	\$	52,663.45
Howley, Christine	\$	34,704.16	\$	8,344.35	\$	43,048.51
Hubbard, Valerie A.	\$	36,830.84	\$	15,732.37	\$	52,563.21
Hudson, Laura E.	\$	5,875.00	\$	498.85	\$	6,373.85
Hughes, Lorraine L.	\$	24,578.76	\$	3,162.84	\$	27,741.60
Hull, Linda B.	\$	927.50	\$	21.25	\$	948.75
Hunt, Nancy S.	\$	47,554.25	\$	7,955.42	\$	55,509.67
Hunter, Adina R.	\$	36,005.81	\$	18,414.43	\$	54,420.24
Hurd, Keith L.	\$	2,348.75	\$	199.41	\$	2,548.16
Ingalls, Russell B.	\$	27,158.95	\$	1,379.92	\$	28,538.87
Irvine, Nora E.	\$	3,210.00	\$	272.53	\$	3,482.53
Jackson, Kevin P.	\$	40,469.28	\$	9,905.44	\$	50,374.72
Jacobs, Kelsea J. K.	\$	17,739.36	\$	851.35	\$	18,590.71
Jacques, Michael J.	\$	41,077.49	\$	13,846.03	\$	54,923.52
Jagger, Andrew M.	\$	130.00	\$	6.42	\$	136.42
James, Karen H.	\$	23,358.02	\$	8,918.56	\$	32,276.58
Jennings, Karen A.	\$	61,019.48	\$	19,847.65	\$	80,867.13
Jennings, Kari E.	\$	40,265.01	\$	9,807.30	\$	50,072.31
Johnson, Bradley S.	\$	39,574.20	\$	12,285.34	\$	51,859.54
Johnson, Cheryl E.	\$	2,207.50	\$	50.57	\$	2,258.07
Johnson, Harland M.	\$	29,206.86	\$	612.65	\$	29,819.51
Johnson, Kristin M.	\$	455.00	\$	38.64	\$	493.64
Johnson, Paul	\$	4,232.52	\$	35.52	\$	4,268.04
Jones, Laura A.	\$	952.00	\$	80.82	\$	1,032.82
Jordan, Shiela	\$	40,980.16	\$	11,156.43	\$	52,136.59
Jost, Jesse D.	\$	47,354.21	\$	19,362.32	\$	66,716.53
Kapantais, Stephanie B.	\$	39,981.08	\$	2,240.04	\$	42,221.12
Kaste, Jeffrey C.	\$	4,956.00	\$	589.29	\$	5,545.29
Kaszubinski, Nicole T.	\$	40,857.55	\$	14,850.87	\$	55,708.42
Katona, Steven Z.	\$	37,149.00	\$	24,928.05	\$	62,077.05
Kearney, Alison L.	\$	53,586.08	\$	10,503.84	\$	64,089.92
Kearney, Katheryn	\$	7,068.82	\$	1,391.72	\$	8,460.54
Keegan-Flewelling, Jeni	\$	30,068.00	\$	10,698.66	\$	40,766.66
Keenan, Kristalyn A.	\$	35,465.49	\$	1,621.86	\$	37,087.35
Keenan, Kyle R.	\$	76,520.08	\$	27,486.70	\$	104,006.78
Keniston, Michelle J.	\$	42,353.76	\$	20,030.25	\$	62,384.01
Keravich, Ann L.	\$	26,977.10	\$	2,230.46	\$	29,207.56
Keys, Robert R.	\$	220.00	\$	18.68	\$	238.68
Kezar, Deborah	\$	29,064.87	\$	10,089.35	\$	39,154.22
Khoury, Yvette	\$	5,554.78	\$	252.20	\$	5,806.98
Kidder, Megan N.	\$	11,318.37	\$	960.96	\$	12,279.33

Kilbride, James F.	\$	2,822.50	\$	64.74	\$	2,887.24
King, Sherry L.	\$	24,270.07	\$	3,142.38	\$	27,412.45
Kingston, Patricia S.	\$	52,802.12	\$	10,500.37	\$	63,302.49
Kinnison, Scott R.	\$	720.00	\$	35.60	\$	755.60
Klausman, Cheryl M.	\$	13,898.31	\$	5,004.21	\$	18,902.52
Knight, Laurie M.	\$	26,726.29	\$	12,554.34	\$	39,280.63
Knight, William H.	\$	34,025.15	\$	11,580.43	\$	45,605.58
Knowlton, Diana	\$	58,218.52	\$	20,496.70	\$	78,715.22
Knox, Lorraine	\$	609.00	\$	51.71	\$	660.71
Koelker, Heather L.	\$	4,852.71	\$	238.06	\$	5,090.77
Koelker, Sarah J.	\$	27,694.05	\$	9,124.36	\$	36,818.41
Krichbaum, Kaitlin R.	\$	32,149.78	\$	8,210.28	\$	40,360.06
Kuliga, Cheryl	\$	75,564.26	\$	12,122.99	\$	87,687.25
Kuliga, Kenneth G.	\$	61,764.24	\$	20,577.42	\$	82,341.66
Labonte, Brandi L.	\$	325.00	\$	27.59	\$	352.59
LaFond, Mark W.	\$	39,337.17	\$	14,217.25	\$	53,554.42
Lafrance, Brenda B.	\$	61,199.68	\$	20,886.07	\$	82,085.75
Lafrance, Heather E.	\$	47,929.20	\$	2,241.68	\$	50,170.88
Lagerberg, Lisa A.	\$	11,489.87	\$	1,365.33	\$	12,855.20
Laine, Elizabeth N.	\$	56,989.16	\$	17,691.91	\$	74,681.07
Lajoie-Carlson, Shellya	\$	64,198.08	\$	10,837.32	\$	75,035.40
Lambert, Megan M.	\$	34,704.14	\$	16,706.09	\$	51,410.23
Lamothe, Marc S.	\$	54,659.54	\$	10,404.43	\$	65,063.97
Landroche, Nancy	\$	30,329.39	\$	9,230.56	\$	39,559.95
Landry, Dana E.	\$	28,769.22	\$	1,359.54	\$	30,128.76
Lane, Ryan J.	\$	29,429.46	\$	9,203.17	\$	38,632.63
Langdon, Cynthia L.	\$	35,247.56	\$	16,620.34	\$	51,867.90
Langelier, Linda I.	\$	23,353.70	\$	8,907.60	\$	32,261.30
Lanoie, Christine M.	\$	20,951.44	\$	1,746.67	\$	22,698.11
Lansing, Robert C.	\$	1,890.00	\$	93.39	\$	1,983.39
Laroche, Ellen C.	\$	53.30	\$	6.33	\$	59.63
Larose, Joseph A.	\$	23,209.85	\$	2,714.70	\$	25,924.55
Larrabee, Ellen S.	\$	2,008.00	\$	236.31	\$	2,244.31
Lauckner, Lori E.	\$	24,899.18	\$	10,598.93	\$	35,498.11
Laviolette, Heather L.	\$	43,229.07	\$	10,012.22	\$	53,241.29
Lawrence, Daniel R.	\$	49,132.08	\$	7,951.51	\$	57,083.59
Leary, Nancy J.	\$	16,490.80	\$	1,941.28	\$	18,432.08
Leclair, Nancy A.	\$	13,485.44	\$	1,141.83	\$	14,627.27
Leclair, Susan F.	\$	61,764.24	\$	10,710.89	\$	72,475.13
Leclerc, Chelsea M.	\$	552.50	\$	46.91	\$	599.41
Leclerc, Christopher J.	\$	2,754.00	\$	327.46	\$	3,081.46
Ledoux, Amanda J.	\$	18,309.00	\$	1,717.34	\$	20,026.34
Ledue, Natalie S.	\$	615.00	\$	52.21	\$	667.21
Ledue, Thomas J.	\$	89,548.45	\$	18,934.28	\$	108,482.73
Legere, Angela J.	\$	53,662.88	\$	20,543.78	\$	74,206.66
Legere, Sandra A.	\$	22,694.71	\$	1,887.32	\$	24,582.03
Legere, Tracy L.	\$	18,371.84	\$	9,961.74	\$	28,333.58
Leiper, Elaine M.	\$	11,380.14	\$	1,353.10	\$	12,733.24
Lemay, Sarah R.	\$	50.00	\$	4.25	\$	54.25
Lemay, Sylvie E.	\$	18,998.00	\$	2,465.98	\$	21,463.98

Lentini, David P.	\$	100.00	\$	8.49	\$	108.49
Leon, Lee M.	\$	53,471.14	\$	2,493.40	\$	55,964.54
LePage, Patricia K.	\$	40,905.34	\$	9,780.08	\$	50,685.42
Leshane, Paula J.	\$	65,165.85	\$	16,069.15	\$	81,235.00
Lessard, Amy J.	\$	41,520.51	\$	9,800.94	\$	51,321.45
Libby, Spencer L.	\$	36,703.84	\$	8,248.12	\$	44,951.96
Lightfoot, Katie M.	\$	43,560.10	\$	9,910.73	\$	53,470.83
Lindsey, Natalie	\$	59,618.55	\$	9,937.39	\$	69,555.94
Lipton, Crystal B.	\$	25,273.34	\$	2,934.81	\$	28,208.15
Littlefield, Angelia L.	\$	53,256.72	\$	20,541.45	\$	73,798.17
Litwinetz, Kelley A.	\$	43,413.80	\$	20,079.78	\$	63,493.58
Lizotte, Margaret J.	\$	35.00	\$	4.16	\$	39.16
Lockhart, Shari A.	\$	17,523.15	\$	1,466.03	\$	18,989.18
Logan, Amanda B.	\$	35,683.01	\$	8,325.17	\$	44,008.18
Lord, Juanita	\$	33,545.90	\$	3,375.79	\$	36,921.69
Louison, Rebecca N.	\$	24,183.50	\$	7,715.88	\$	31,899.38
Lounsbury, Timothy E.	\$	67,642.51	\$	21,178.42	\$	88,820.93
Love, Sarah R.	\$	44.88	\$	5.33	\$	50.21
Lovejoy, Elva	\$	75,196.00	\$	10,551.70	\$	85,747.70
Lowell, Matthew R.	\$	17,547.60	\$	1,472.81	\$	19,020.41
Lowery, Shanon N.	\$	14,063.00	\$	1,188.35	\$	15,251.35
Ludden, Christopher J.	\$	19,169.89	\$	988.61	\$	20,158.50
Luders, Melinda L.	\$	29,792.24	\$	1,411.19	\$	31,203.43
MacDonald, James A.	\$	59,070.95	\$	20,871.07	\$	79,942.02
MacDonald, Katherine	\$	23,295.14	\$	1,222.18	\$	24,517.32
MacDonald, Rebecca M	\$	97.50	\$	8.28	\$	105.78
Macdonald, Virginia L.	\$	1,000.00	\$	49.44	\$	1,049.44
MacEachern, Gwendoly	\$	43,335.51	\$	10,066.80	\$	53,402.31
MacKinnon, Emily G.	\$	53,878.28	\$	20,635.45	\$	74,513.73
MacLeod, Michele A.	\$	4,062.50	\$	344.96	\$	4,407.46
Madden, Christopher N	\$	20,156.74	\$	984.66	\$	21,141.40
Maguire, Gwyneth E.	\$	44,128.62	\$	2,099.24	\$	46,227.86
Maher, Della E.	\$	26,135.12	\$	3,335.84	\$	29,470.96
Maine, Nicole	\$	2,367.50	\$	158.19	\$	2,525.69
Malette, Amy L.	\$	65,165.84	\$	10,891.32	\$	76,057.16
Mangan, Alexandra M.	\$	42,835.34	\$	9,939.68	\$	52,775.02
Mann, Amy C.	\$	53,573.40	\$	2,873.55	\$	56,446.95
Mann, Donna C.	\$	35.00	\$	2.97	\$	37.97
Manning, Karen L.	\$	41,322.40	\$	13,982.70	\$	55,305.10
Mara, Christine B.	\$	66,599.24	\$	10,956.45	\$	77,555.69
Marchand, Candace M.	\$	36,619.08	\$	11,026.20	\$	47,645.28
Marelli, Blair S.	\$	76,700.00	\$	4,688.31	\$	81,388.31
Marquis, Hogan E.	\$	6,667.82	\$	1,691.74	\$	8,359.56
Martel, Karen D.	\$	61,679.68	\$	10,862.39	\$	72,542.07
Marx, Linda	\$	72,650.66	\$	20,094.63	\$	92,745.29
Mason, Gwendolyn C.	\$	22,972.54	\$	2,688.19	\$	25,660.73
Mathews, Amanda L.	\$	29,953.36	\$	11,187.84	\$	41,141.20
Mathews, Nelson E.	\$	37,369.71	\$	12,031.79	\$	49,401.50
Mathews, Patricia	\$	65,576.39	\$	9,582.18	\$	75,158.57
Mathews, Patricia E.	\$	357.50	\$	30.36	\$	387.86

Mathews, Shirley M.	\$	25,201.03	\$	1,217.96	\$	26,418.99
Mathews, William H.	\$	18,049.59	\$	4,660.83	\$	22,710.42
Matthews, Kyle T.	\$	9,204.72	\$	1,094.44	\$	10,299.16
Mayotte, Jennifer L.	\$	5,545.00	\$	277.62	\$	5,822.62
McCallum, Brigit PC	\$	56.00	\$	2.76	\$	58.76
McCardell, Melinda A.	\$	46,448.03	\$	10,031.63	\$	56,479.66
McCarthy, Brenda C.	\$	4,062.50	\$	344.96	\$	4,407.46
McCormack, Chad M.	\$	49,798.76	\$	24,891.60	\$	74,690.36
McCormack, Melissa A	\$	38,898.38	\$	2,113.23	\$	41,011.61
McCormack, Naomi M.	\$	6,257.00	\$	798.37	\$	7,055.37
McCormick, Tamara M	\$	60,238.56	\$	14,866.42	\$	75,104.98
McCrillis, Carrie L.	\$	20,608.34	\$	9,465.24	\$	30,073.58
McCullough, Lorraine	\$	46,913.40	\$	10,208.34	\$	57,121.74
McDonald, Heather L.	\$	42,765.01	\$	17,024.95	\$	59,789.96
McDonald, Lewis J.	\$	29,395.34	\$	3,473.65	\$	32,868.99
McDonough, Christoph	\$	2,295.00	\$	272.88	\$	2,567.88
McFarland, Lorrie J.	\$	12,082.48	\$	4,900.34	\$	16,982.82
McGarry, Jacqueline J.	\$	21,579.67	\$	8,743.97	\$	30,323.64
McGrath, Tracy A.	\$	26,240.08	\$	9,038.51	\$	35,278.59
McIntire, Amanda E.	\$	42,981.08	\$	2,079.39	\$	45,060.47
McIntire, Pat	\$	55,148.48	\$	10,832.23	\$	65,980.71
McIntyre, Joelle M.	\$	487.50	\$	24.08	\$	511.58
McKee, Lauren P.	\$	2,975.00	\$	353.74	\$	3,328.74
McLaughlin, Amber J.	\$	46,011.52	\$	19,301.47	\$	65,312.99
McLean, Sarah F.	\$	5,978.10	\$	1,616.30	\$	7,594.40
McLellan, Christine P.	\$	66,193.20	\$	3,116.33	\$	69,309.53
McLin, Timothy J.	\$	2,975.00	\$	353.74	\$	3,328.74
McMahon, Whitney P.	\$	2,754.00	\$	229.70	\$	2,983.70
Meagher, Amber L.	\$	812.50	\$	68.99	\$	881.49
Melanson, Richard	\$	64,058.55	\$	10,987.16	\$	75,045.71
Melnik, Melissa V.	\$	227.50	\$	11.24	\$	238.74
Mende, Catherine R.	\$	55,416.88	\$	19,606.44	\$	75,023.32
Merchant, Alice E.	\$	65.00	\$	5.52	\$	70.52
Merrick, Sheila	\$	28,572.41	\$	3,330.31	\$	31,902.72
Merryman, Cheryl	\$	1,646.10	\$	133.16	\$	1,779.26
Meserve, Maxwell L.	\$	3,160.00	\$	375.74	\$	3,535.74
Messier, Cindy J.	\$	5,782.50	\$	924.05	\$	6,706.55
Messier, Jordan A.	\$	28.33	\$	3.37	\$	31.70
Michaels, Rebekah Clair	\$	18,247.94	\$	3,034.18	\$	21,282.12
Miles, Jean M.	\$	24,127.99	\$	8,833.48	\$	32,961.47
Miller, David A.	\$	61,780.20	\$	10,883.05	\$	72,663.25
Miller, Marcia D.	\$	25,830.38	\$	8,910.72	\$	34,741.10
Millett, Laurence A.	\$	61,764.24	\$	9,841.27	\$	71,605.51
Milligan, Lucinda	\$	33,123.65	\$	1,091.85	\$	34,215.50
Mills, Frederick L.	\$	52,000.00	\$	12,173.20	\$	64,173.20
Miniutti, Danielle M.	\$	39,981.08	\$	20,004.60	\$	59,985.68
Minutelli, Diana	\$	126.00	\$	10.70	\$	136.70
Mochon, Kate A.	\$	44,509.12	\$	14,614.47	\$	59,123.59
Molnar, Ellen L.	\$	27,420.95	\$	11,156.62	\$	38,577.57
Mondoux, Bari L.	\$	21,939.36	\$	1,832.87	\$	23,772.23

Monette, Kara L.	\$	5,180.00	\$	439.86	\$	5,619.86
Monroe, Kelly S.	\$	2,837.14	\$	240.89	\$	3,078.03
Montgomery, Samantha	\$	227.50	\$	19.32	\$	246.82
Moody, Amy H.	\$	34,085.86	\$	1,942.17	\$	36,028.03
Moon, Elizabeth L.	\$	37,587.15	\$	9,629.29	\$	47,216.44
Moore, Aaron	\$	1,090.00	\$	129.61	\$	1,219.61
Moore, Betty J.	\$	42,093.99	\$	12,507.66	\$	54,601.65
Moore, Joyce	\$	19,895.72	\$	6,489.63	\$	26,385.35
Moore, Kate H.	\$	11,000.00	\$	1,307.91	\$	12,307.91
Moore, Kevin M.	\$	73,720.00	\$	30,528.93	\$	104,248.93
Morin, Nan M.	\$	44,419.52	\$	9,978.97	\$	54,398.49
Morneault, Stephanie	\$	59,468.55	\$	15,095.81	\$	74,564.36
Morrill, Josie L.	\$	44,148.76	\$	17,621.22	\$	61,769.98
Morse, Laurie J.	\$	22,524.99	\$	3,233.80	\$	25,758.79
Morton, Thomas M.	\$	1,657.50	\$	140.76	\$	1,798.26
Moser, George P.	\$	23,079.16	\$	3,736.04	\$	26,815.20
Mountain, Molly K.	\$	41,206.66	\$	10,292.12	\$	51,498.78
Mowatt, Ashley K.	\$	41,742.51	\$	16,298.30	\$	58,040.81
Moynihhan, Michelle L.	\$	43,530.60	\$	18,578.97	\$	62,109.57
Mumme, Mark W.	\$	65,334.24	\$	10,889.12	\$	76,223.36
Murphy, Barbara J.	\$	46,128.40	\$	4,725.04	\$	50,853.44
Myers, Diane M.	\$	59,968.55	\$	16,070.33	\$	76,038.88
Nason, Nancy A.	\$	59,668.55	\$	10,631.78	\$	70,300.33
Nduaguibe, Tamari N.	\$	260.00	\$	22.09	\$	282.09
Nelson, Terri	\$	38,665.68	\$	1,814.11	\$	40,479.79
Nichols, Stevi-Lynn	\$	40,699.77	\$	9,979.30	\$	50,679.07
Noble, Robert B.	\$	22,282.31	\$	10,541.16	\$	32,823.47
Norcia, Elizabeth M.	\$	41,720.51	\$	16,853.11	\$	58,573.62
Norton, Shane E.	\$	2,800.00	\$	138.36	\$	2,938.36
Norton, Veronica E.	\$	3,010.00	\$	68.92	\$	3,078.92
Nowacki, John C.	\$	5,844.20	\$	1,891.48	\$	7,735.68
Noyes, Tanya K.	\$	168.00	\$	14.25	\$	182.25
Nutter, Jaelyn S.	\$	4,262.50	\$	210.58	\$	4,473.08
Olean, Beverly W.	\$	270.00	\$	22.93	\$	292.93
Osborne, Jennica M.	\$	43,401.12	\$	18,850.79	\$	62,251.91
Otash, Alexander W.	\$	1,360.00	\$	161.70	\$	1,521.70
Owens, Laura M.	\$	7,057.32	\$	839.13	\$	7,896.45
Page, Kelly M.	\$	482.50	\$	57.40	\$	539.90
Palmer, Joanne	\$	26,372.45	\$	11,875.53	\$	38,247.98
Palmitessa, Kelsey R.	\$	455.00	\$	38.67	\$	493.67
Pannier, Samantha J.	\$	4,560.00	\$	387.14	\$	4,947.14
Parent, Pamela J.	\$	36,653.92	\$	11,949.56	\$	48,603.48
Parent, Philip J.	\$	57,201.45	\$	14,310.56	\$	71,512.01
Parker, David B.	\$	55,917.48	\$	10,461.39	\$	66,378.87
Parker, Heidi L.	\$	43,499.36	\$	15,031.12	\$	58,530.48
Parmenter, Kelly L.	\$	27,600.16	\$	3,520.12	\$	31,120.28
Parr, David A.	\$	44,819.52	\$	9,967.61	\$	54,787.13
Parrott, Patti L.	\$	22,173.94	\$	11,333.64	\$	33,507.58
Parsons, Shelley M.	\$	180.00	\$	8.89	\$	188.89
Pass, Rossana T.	\$	63,055.96	\$	2,928.56	\$	65,984.52

Patstone, Terence L.	\$	7,131.58	\$	925.65	\$	8,057.23
Patten, Jeffrey S.	\$	59,468.55	\$	15,695.69	\$	75,164.24
Patten, Juliana F.	\$	3,043.25	\$	258.47	\$	3,301.72
Payne, Jonathan R.	\$	47,649.53	\$	15,132.34	\$	62,781.87
Pearson, Michael G.	\$	10,574.49	\$	1,332.76	\$	11,907.25
Pedrick, Jade G.	\$	44,449.52	\$	9,940.86	\$	54,390.38
Pelkey, Ralph S.	\$	3,570.00	\$	424.46	\$	3,994.46
Pelletier, Karen A.	\$	51,518.08	\$	16,419.98	\$	67,938.06
Pennell, Ellen	\$	45,100.24	\$	7,479.88	\$	52,580.12
Pennell, Kristine M.	\$	20,992.44	\$	5,532.20	\$	26,524.64
Pennell, Susan E.	\$	43,050.86	\$	16,974.61	\$	60,025.47
Perham, Sara B.	\$	37,633.02	\$	3,168.31	\$	40,801.33
Periale, Andrew C.	\$	2,400.00	\$	118.60	\$	2,518.60
Perkins, Jayne M.	\$	54,759.45	\$	21,150.50	\$	75,909.95
Perkins, Lee Paula A.	\$	35,783.94	\$	7,293.65	\$	43,077.59
Perks, Christopher	\$	8,264.17	\$	2,587.32	\$	10,851.49
Perks, Kevin	\$	1,442.02	\$	71.24	\$	1,513.26
Petelo, Amy L.	\$	455.00	\$	38.64	\$	493.64
Petrillo, Christine M.	\$	58,736.18	\$	17,632.54	\$	76,368.72
Pettengill, Lorraine M.	\$	23,783.53	\$	9,675.04	\$	33,458.57
Phillips, Robert E.	\$	24,169.79	\$	3,105.82	\$	27,275.61
Pierpont, Traci C.	\$	25,352.12	\$	2,942.41	\$	28,294.53
Pinheiro, Mary S.	\$	12,109.65	\$	5,196.62	\$	17,306.27
Place, John F.	\$	37,032.62	\$	11,993.06	\$	49,025.68
Plaisted, Cyndle R.	\$	6,810.00	\$	469.62	\$	7,279.62
Plaisted, Cynthia C.	\$	22,352.50	\$	1,073.13	\$	23,425.63
Plante, Kaela E.	\$	28,899.22	\$	1,725.97	\$	30,625.19
Polletta, Marcelle J.	\$	10,170.00	\$	863.48	\$	11,033.48
Pollino, Megan C.	\$	32,951.00	\$	6,380.32	\$	39,331.32
Pomeroy, Catherine F.	\$	49,209.16	\$	10,166.75	\$	59,375.91
Pomroy, Elaine J.	\$	24,922.32	\$	8,989.65	\$	33,911.97
Pond, Amanda L.	\$	3,631.25	\$	308.37	\$	3,939.62
Poore, Alan C.	\$	25,290.63	\$	1,196.12	\$	26,486.75
Porter, Ingrid A.	\$	59,618.55	\$	16,923.93	\$	76,542.48
Potter, Joanne S.	\$	280.00	\$	23.77	\$	303.77
Potvin, Marilyn G.	\$	24,597.64	\$	8,974.90	\$	33,572.54
Poulin, Frances M.	\$	24,263.90	\$	8,842.43	\$	33,106.33
Poulin, Trudy A.	\$	19,110.50	\$	10,054.96	\$	29,165.46
Pouliot, Deborah A.	\$	59,468.55	\$	17,719.91	\$	77,188.46
Precourt, Pamela J.	\$	6,645.00	\$	328.31	\$	6,973.31
Prince, Mallory V.	\$	39,374.77	\$	19,914.47	\$	59,289.24
Pritchett, Lisa M.	\$	24,203.95	\$	10,493.62	\$	34,697.57
Pritchett, Molly M.	\$	1,295.00	\$	109.95	\$	1,404.95
Rabideau, Kelly A.	\$	6,307.50	\$	345.66	\$	6,653.16
Radke, Claire M.	\$	18,266.65	\$	9,805.47	\$	28,072.12
Ramsdell, Caitlyn F.	\$	35,006.40	\$	20,496.94	\$	55,503.34
Reid, Adam M.	\$	39,006.66	\$	2,283.06	\$	41,289.72
Reid, Brigitte	\$	45,259.87	\$	24,683.85	\$	69,943.72
Reilly, Betsy-Jane	\$	7,851.36	\$	933.47	\$	8,784.83
Reilly, Katelyn M.	\$	41,145.01	\$	3,259.38	\$	44,404.39

Rice, Patricia A.	\$	12,203.56	\$	1,450.96	\$	13,654.52
Richard, Jason L.	\$	46,913.40	\$	10,052.66	\$	56,966.06
Rickard, Robert L.	\$	570.00	\$	48.38	\$	618.38
Roberge, Janet	\$	61,914.24	\$	10,726.86	\$	72,641.10
Robert, Roger P.	\$	95,262.00	\$	26,538.44	\$	121,800.44
Roberts, Martha R.	\$	26,972.60	\$	9,053.77	\$	36,026.37
Roberts, Michael F.	\$	94,619.00	\$	26,456.74	\$	121,075.74
Roberts, Tracy L.	\$	42,353.76	\$	20,112.13	\$	62,465.89
Roderick, Stefanie J.	\$	1,450.00	\$	172.43	\$	1,622.43
Rogers, Alice L.	\$	391.53	\$	46.56	\$	438.09
Rogers, Joanne M.	\$	387.36	\$	46.07	\$	433.43
Rogers, Joshua R.	\$	5,005.00	\$	595.10	\$	5,600.10
Rogers, Justin R.	\$	36,607.85	\$	13,149.47	\$	49,757.32
Rogers, Nancy	\$	22,780.76	\$	10,026.64	\$	32,807.40
Rogers, Shannon L.	\$	25,797.26	\$	3,292.93	\$	29,090.19
Rondina, Ellen C.	\$	1,400.00	\$	69.20	\$	1,469.20
Rosa, Suzette M.	\$	25,294.23	\$	10,853.72	\$	36,147.95
Rose, Andrea L.	\$	260.00	\$	22.07	\$	282.07
Rose, Lisa G.	\$	35,452.76	\$	12,949.96	\$	48,402.72
Ross, Helena L.	\$	28,294.98	\$	9,122.43	\$	37,417.41
Ross, Marina C.	\$	43,670.51	\$	10,060.92	\$	53,731.43
Roy, Ann Marie	\$	23,448.14	\$	8,922.71	\$	32,370.85
Roy, Holly J.	\$	287.50	\$	34.20	\$	321.70
Roy, Jason M.	\$	1,902.50	\$	161.56	\$	2,064.06
Roy-Pelletier, Erin E.	\$	44,499.53	\$	9,953.25	\$	54,452.78
Russo, Chris L.	\$	98,824.98	\$	32,797.72	\$	131,622.70
Ryan, Candice	\$	24,701.62	\$	8,988.61	\$	33,690.23
Ryan, Cindy K.	\$	14,504.69	\$	1,715.81	\$	16,220.50
Ryan, Lawrence J.	\$	715.00	\$	16.37	\$	731.37
Ryan, Wendy R.	\$	47,263.86	\$	2,187.74	\$	49,451.60
Safford, Liza J.	\$	26,816.57	\$	11,871.53	\$	38,688.10
Safford, Randy A.	\$	26,932.63	\$	14,126.11	\$	41,058.74
Sahagian, Eileen T.	\$	48,449.96	\$	2,261.76	\$	50,711.72
Samataro, Jeffrey J.	\$	900.00	\$	44.50	\$	944.50
Sampson, Julia E.	\$	49,332.32	\$	10,334.92	\$	59,667.24
Sanborn, Rebecca L.	\$	49,848.40	\$	2,328.84	\$	52,177.24
Sanborn, Roberta E.	\$	26,132.22	\$	11,025.53	\$	37,157.75
Sanfacon, Heather Q.	\$	27,703.86	\$	1,314.67	\$	29,018.53
Sardinha, Virginia V.	\$	25,241.62	\$	1,600.36	\$	26,841.98
Saucier, Brett W.	\$	38,899.81	\$	24,830.99	\$	63,730.80
Savage, Alane P.	\$	2,075.00	\$	102.55	\$	2,177.55
Schaefer, Steven G H	\$	1,725.00	\$	146.49	\$	1,871.49
Schaubhut, Michelle R.	\$	53,466.14	\$	20,570.52	\$	74,036.66
Schwartz, Barbara A.	\$	19,698.14	\$	8,757.33	\$	28,455.47
Scott, Wendy M.	\$	260.00	\$	22.09	\$	282.09
Seibert, Jamie L.	\$	10,736.14	\$	1,276.52	\$	12,012.66
Sewell, Carol M.	\$	20,704.59	\$	10,079.65	\$	30,784.24
Sewell, Lisa M.	\$	48,713.12	\$	10,144.14	\$	58,857.26
Sharkey, Christina P.	\$	59,918.55	\$	16,824.80	\$	76,743.35
Shaw, Robert A.	\$	37,237.02	\$	10,069.84	\$	47,306.86

Shepherd, Elizabeth	\$	51,988.85	\$	15,313.36	\$	67,302.21
Shibles, Patricia M.	\$	26,420.11	\$	8,931.73	\$	35,351.84
Shisler, Tia M.	\$	975.00	\$	82.80	\$	1,057.80
Shorey, Brian J.	\$	55,755.28	\$	16,778.66	\$	72,533.94
Shutt, Jon P.	\$	39,574.77	\$	1,862.50	\$	41,437.27
Sibley, Juli	\$	28,364.58	\$	1,335.72	\$	29,700.30
Sigouin,Carolyn L.	\$	1,065.00	\$	126.25	\$	1,191.25
Sillon, Denise J.	\$	18,980.90	\$	1,960.90	\$	20,941.80
Silver, Michelle L.	\$	21,191.96	\$	1,774.25	\$	22,966.21
Simard, Nancy A.	\$	75,922.96	\$	11,369.84	\$	87,292.80
Simpson-Robie, Beth	\$	60,289.28	\$	20,827.29	\$	81,116.57
Skelton, Lindsay M.	\$	20,765.68	\$	10,423.77	\$	31,189.45
Sloat, Kathy	\$	27,579.89	\$	1,300.15	\$	28,880.04
Slone, Annette M.	\$	40,825.92	\$	16,873.77	\$	57,699.69
Smith, Geri Lynn	\$	406.00	\$	34.50	\$	440.50
Smith, Greg S.	\$	1,200.00	\$	59.34	\$	1,259.34
Smith, Jill G.	\$	4,225.00	\$	155.43	\$	4,380.43
Smith, Julianne L.	\$	2,325.00	\$	197.40	\$	2,522.40
Smith, Kimberly A.	\$	29,565.11	\$	11,245.43	\$	40,810.54
Smith, Kristina A.	\$	21,429.90	\$	10,534.27	\$	31,964.17
Smith, Lisa D.	\$	19,864.08	\$	2,321.84	\$	22,185.92
Smith, Lynda M.	\$	26,251.92	\$	1,347.94	\$	27,599.86
Smith, Marjory K.	\$	59,721.56	\$	17,670.38	\$	77,391.94
Smith, Nicole M.	\$	48,887.48	\$	2,662.04	\$	51,549.52
Souther, Jeanette G.	\$	90,098.36	\$	27,504.38	\$	117,602.74
Spencer, Kathleen V.	\$	682.50	\$	64.62	\$	747.12
Sprague, David W.	\$	60,218.55	\$	16,662.48	\$	76,881.03
Sprague, Jennifer L.	\$	58,332.15	\$	11,813.09	\$	70,145.24
Springer, Brianne W.	\$	3,167.50	\$	156.52	\$	3,324.02
St Cyr, Keith	\$	5,950.00	\$	707.46	\$	6,657.46
St Germain, Jana	\$	59,818.55	\$	15,169.85	\$	74,988.40
St Pierre, Kristie L.	\$	11,959.64	\$	9,079.51	\$	21,039.15
St. Pierre, Sharon M.	\$	9,270.97	\$	1,102.31	\$	10,373.28
Staples, Mindy L.	\$	36,438.00	\$	4,226.29	\$	40,664.29
Stevens, Melanie L.	\$	49,777.72	\$	20,267.66	\$	70,045.38
Stilphen, Angela E.	\$	40,207.17	\$	9,825.37	\$	50,032.54
Stokes, Rita A.	\$	23,840.98	\$	8,940.66	\$	32,781.64
Stover, Jean S.	\$	63.00	\$	5.35	\$	68.35
Straffin, Larry W.	\$	10,729.35	\$	1,372.54	\$	12,101.89
Strange, Ingrid K.	\$	27,740.07	\$	1,307.33	\$	29,047.40
Sullivan, Jason J.	\$	86,913.00	\$	4,280.07	\$	91,193.07
Sullivan, John W.	\$	25,471.40	\$	529.52	\$	26,000.92
Sun, Yuhong	\$	68,988.14	\$	20,176.13	\$	89,164.27
Sutherland, Laura D.	\$	19,714.76	\$	943.11	\$	20,657.87
Suttie, Shelley J.	\$	46,382.67	\$	14,699.43	\$	61,082.10
Sylvia, Stephanie M.	\$	17,118.50	\$	1,453.43	\$	18,571.93
Talcott, Kristin M.	\$	21,646.27	\$	1,240.74	\$	22,887.01
Talon, Kimberly A.	\$	19,759.44	\$	1,652.18	\$	21,411.62
Tarr, Stephanie J.	\$	51,802.53	\$	2,792.88	\$	54,595.41
Tasker, Marissa L.	\$	1,235.00	\$	104.89	\$	1,339.89

Terry, Michelle C.	\$	130.00	\$	11.05	\$	141.05
Tessier, Darlene M.	\$	26,309.92	\$	11,933.98	\$	38,243.90
Teixeira, Pamela A.	\$	64,044.28	\$	11,049.81	\$	75,094.09
Theriault, Penny A.	\$	24,858.82	\$	11,451.61	\$	36,310.43
Therrien, Bonnie L.	\$	21,790.87	\$	10,362.02	\$	32,152.89
Thomas, Rebecca G.	\$	6,017.50	\$	510.95	\$	6,528.45
Thompson, Cassandra I	\$	44,509.12	\$	6,313.36	\$	50,822.48
Thompson, Sharon A.	\$	59,618.51	\$	18,980.35	\$	78,598.86
Thompson, Stephanie R	\$	17,397.12	\$	5,896.97	\$	23,294.09
Thurnherr, Allison M.	\$	31,169.78	\$	8,039.37	\$	39,209.15
Thyng, Adele Lynn	\$	45,399.20	\$	20,985.33	\$	66,384.53
Thyng, Christine P.	\$	52,837.36	\$	2,841.39	\$	55,678.75
Tibbetts, Brianna E.	\$	65.00	\$	5.51	\$	70.51
Tibbetts, Nicole A.	\$	32,153.78	\$	11,401.65	\$	43,555.43
Titus, John H.	\$	7,758.75	\$	4,245.02	\$	12,003.77
Torno, June A.	\$	23,062.58	\$	1,215.22	\$	24,277.80
Torrey, Samuel V.	\$	61,764.24	\$	9,841.28	\$	71,605.52
Towne, Merideth J.	\$	22,354.92	\$	8,837.64	\$	31,192.56
Townsend, Miranda M.	\$	43,486.80	\$	14,970.12	\$	58,456.92
Tracy, Erica A.	\$	40,464.36	\$	15,654.32	\$	56,118.68
Trafton, Susan	\$	58,432.16	\$	17,304.01	\$	75,736.17
Tranchemontagne, Ron	\$	33,325.50	\$	14,567.02	\$	47,892.52
Truax, Dean C.	\$	3,715.00	\$	441.72	\$	4,156.72
True, Charles M. B.	\$	1,722.50	\$	146.26	\$	1,868.76
Tufts, Karen L.	\$	53,626.47	\$	3,116.19	\$	56,742.66
Turcotte, John J.	\$	33,401.84	\$	12,711.37	\$	46,113.21
Turnbull, Tamey L.	\$	19,756.00	\$	2,315.62	\$	22,071.62
Tuttle, Kathy A.	\$	187.50	\$	22.30	\$	209.80
Twombly, Laurel A.	\$	50,792.13	\$	10,357.74	\$	61,149.87
Tyler, Heather	\$	27,167.11	\$	10,267.97	\$	37,435.08
Vachon, Paul L.	\$	22,781.79	\$	8,546.76	\$	31,328.55
Vakalis, Ginny L.	\$	60,968.55	\$	17,788.01	\$	78,756.56
Valhos, Lisa R.	\$	44,945.19	\$	2,447.69	\$	47,392.88
Vallee, Patricia A.	\$	42,713.36	\$	2,004.83	\$	44,718.19
Van Campen, Denise	\$	74,634.82	\$	28,287.08	\$	102,921.90
Vancour, Kathy L.	\$	45,000.00	\$	12,667.76	\$	57,667.76
Vandenberg, Joela T.	\$	61,409.28	\$	20,518.74	\$	81,928.02
Varney, Marie H.	\$	18,399.80	\$	1,445.93	\$	19,845.73
Venell, Ruth M.	\$	92,581.02	\$	22,192.69	\$	114,773.71
Verde, Julie H.	\$	32,583.53	\$	1,569.92	\$	34,153.45
Verissimo, Emily L.	\$	39,961.27	\$	14,810.14	\$	54,771.41
Vieta, Eugene L.	\$	2,019.10	\$	1,359.78	\$	3,378.88
Vigliotte, Janna B.	\$	10,171.75	\$	1,209.47	\$	11,381.22
Vigneault, Wendy R.	\$	25,681.95	\$	11,530.43	\$	37,212.38
Vine-Gochie, Susan J.	\$	18,939.81	\$	8,189.60	\$	27,129.41
Voishnis, Mallory K.	\$	20,480.71	\$	977.91	\$	21,458.62
Vose, Ralph H.	\$	34,731.00	\$	1,451.89	\$	36,182.89
Voter, Kathleen L.	\$	56,670.04	\$	2,980.31	\$	59,650.35
Walker, Ashley E.	\$	20,740.40	\$	1,104.91	\$	21,845.31

Walker, Josie C.	\$	9,904.95	\$	1,177.68	\$	11,082.63
Walker, Melissa A.	\$	58,728.64	\$	14,735.07	\$	73,463.71
Wall, Nancy J.	\$	61,068.56	\$	15,768.36	\$	76,836.92
Wallingford, Maureen I	\$	36,260.61	\$	11,904.34	\$	48,164.95
Walsh, Meghan E.	\$	15,917.59	\$	1,351.43	\$	17,269.02
Walters, Lisa O.	\$	26,590.93	\$	8,954.20	\$	35,545.13
Warburton, Courtney A	\$	28,957.39	\$	9,309.92	\$	38,267.31
Ward Sr, Michael A.	\$	37,601.07	\$	5,646.81	\$	43,247.88
Ward, Karen A.	\$	39,754.36	\$	22,153.39	\$	61,907.75
Warner, Kelly A.	\$	49,209.16	\$	10,166.75	\$	59,375.91
Waterman, Michael G.	\$	1,950.00	\$	231.86	\$	2,181.86
Waters, Jessica K.	\$	36,979.33	\$	9,642.54	\$	46,621.87
Webber, Jamie R.	\$	46,223.65	\$	17,057.54	\$	63,281.19
Webber, Stephen E.	\$	5,842.71	\$	459.85	\$	6,302.56
Weeks, Richard H.	\$	29,709.00	\$	3,443.26	\$	33,152.26
Wescott, Leisa A.	\$	8,473.84	\$	1,099.94	\$	9,573.78
Wheeler, Denise R.	\$	19,061.38	\$	10,048.19	\$	29,109.57
Wheeler, Margaret A.	\$	270.00	\$	22.93	\$	292.93
Wheeler, Nicole	\$	1,967.37	\$	167.04	\$	2,134.41
Whitley, Vickie H.	\$	2,177.50	\$	200.23	\$	2,377.73
Whitten, Carol A.	\$	60,168.55	\$	19,822.12	\$	79,990.67
Whitten, Tracy F.	\$	59,468.55	\$	15,695.69	\$	75,164.24
Wilbur, Jared S.	\$	9,555.00	\$	575.08	\$	10,130.08
Wiles, Patrice J.	\$	46,608.36	\$	2,558.72	\$	49,167.08
Willey, Tammy L.	\$	23,656.67	\$	8,907.89	\$	32,564.56
Williams, Justine B.	\$	5,508.00	\$	654.92	\$	6,162.92
Williams, Linda A.	\$	51,902.42	\$	1,983.55	\$	53,885.97
Williams-Levasseur, Ab	\$	1,527.50	\$	96.12	\$	1,623.62
Wilson, Carrie L.	\$	56,438.20	\$	20,669.71	\$	77,107.91
Winchell, Benjamin J.	\$	1,365.00	\$	115.93	\$	1,480.93
Winegarden, Sharon	\$	36,410.84	\$	11,921.59	\$	48,332.43
Winkler, Renee' M.	\$	29,019.22	\$	7,942.64	\$	36,961.86
Winship, Fannie-Lynn	\$	25,603.55	\$	11,762.59	\$	37,366.14
Wiswell, Alyssa M.	\$	4,550.00	\$	386.38	\$	4,936.38
Wolterbeek, Tatyana N.	\$	18,102.15	\$	8,661.36	\$	26,763.51
Woodbury, Catherine K	\$	46,382.67	\$	10,028.63	\$	56,411.30
Wormel, Patrick D.	\$	2,580.00	\$	306.78	\$	2,886.78
Wright, Lola M.	\$	24,338.49	\$	11,627.41	\$	35,965.90
Wurtz, Leighanne M.	\$	43,418.00	\$	3,562.45	\$	46,980.45
Wynne, Aaron P.	\$	14,327.95	\$	1,292.88	\$	15,620.83
Yonan, Rebekah S.	\$	36,595.68	\$	6,537.92	\$	43,133.60
Young, Richard B.	\$	1,000.00	\$	49.36	\$	1,049.36
Zachko, Andrew L.	\$	33,399.73	\$	12,200.55	\$	45,600.28
Zaviskas, Jenny M.	\$	520.00	\$	11.92	\$	531.92
Zellers Jr, Ronald L.	\$	2,000.00	\$	166.80	\$	2,166.80
Zwirn, Sandra	\$	25,042.37	\$	3,158.43	\$	28,200.80

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



2013-2014 ANNUAL REPORT

The Board of Trustees is pleased to present our report of activities to the inhabitants of the Berwick Sewer District for the period of July 2013 through June 2014.

At the time of this report we are now half-way through the sixth year of adjustment following the departure of Prime Tanning. The Trustees, Administrator and plant operators continue to work toward an operations budget goal for the calendar year of 2014 of \$718,042 a 4.6% increase over 2013. The 2013 operations budget goal of \$686,058 goal ended over by 5%. The budget overage consisted primarily of higher than expected expenditures for landfill tipping fees, chemical, polymer, and fuel costs. An additional \$60,000 was also approved by the Trustees for unplanned expenditures on Plant upgrades, Capital Improvements and Collector System Repair and Maintenance.

At the beginning of the period the District entered into an agreement with Apex Construction, the bid winner for the rehabilitation of our School Street Pump Station using a previously secured finance/grant package provided by USDA Rural Development. The work on the station is near final completion at this time and we are working with Underwood Engineers on a plan to utilize the grant money remaining from the favorable bid, on improvements at the treatment plant with a focus on reducing operating expense and improving treatment.

Finally this past February marked the retirement of the District's Maintenance Foreman, Mike Tibbetts, following 30 plus years of service. Mr. Tibbetts has graciously agreed to stay on a part time basis, and to be available to call in's, until his working knowledge has been sufficiently transferred to his replacement. His farmer's common sense and can do attitude has been a great benefit to this District over the years.

Respectfully Submitted,

6/25/14

David Stolpe, Chairman

BERWICK SEWER DISTRICT
FINANCIAL REPORT



DECEMBER 31, 2013 and 2012

BERWICK SEWER DISTRICT
DECEMBER 31, 2013 and 2012

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Berwick Sewer District
Berwick, Maine

We have audited the accompanying financial statements of the business-type activities of Berwick Sewer District, as of and for the years ended December 31, 2013 and 2012 and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Berwick Sewer District, as of December 31, 2013, and 2012, and the respective changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

A handwritten signature in black ink that reads "Berry Talbot Royer". The signature is written in a cursive style with a large, sweeping "R" at the end.

Certified Public Accountants
July 29, 2014

BERWICK SEWER DISTRICT

POWERHOUSE ROAD, P.O. BOX 15
BERWICK, MAINE 03901

(207) 698-5740

Berwick Sewer District Management's Discussion and Analysis Year Ended December 31, 2013

Introduction of the Financial Statements Overview of Financial Report

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

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

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

The District's basic financial statements include:

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

Comparison of Financial Statements for Current and Prior Years

Condensed Statement of Net Assets:

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
			<u>\$</u>	<u>%</u>
Current Assets	\$ 335,953	\$ 260,625	\$ 75,328	28.90
Special Funds	184,392	224,162	(39,770)	(17.74)
Other Assets	4,600	4,600	-	-
Capital Assets	4,490,485	4,439,935	50,550	1.14
Total Assets	<u>5,015,430</u>	<u>4,929,322</u>	<u>86,108</u>	1.75
Current Liabilities	212,697	138,113	74,584	54.00
Long-Term Debt	893,613	546,466	347,147	63.53
Total Liabilities	<u>1,106,310</u>	<u>684,579</u>	<u>421,731</u>	61.60
Net Position				
Investment in Capital Assets	3,565,499	3,862,004	(296,505)	(7.68)
Restricted by Covenant	4,600	4,600	-	-
Unrestricted	339,021	378,139	(39,118)	(10.34)
Total Net Position	<u>\$ 3,909,120</u>	<u>\$ 4,244,743</u>	<u>\$ (335,623)</u>	(7.91)

Current Assets

The increase of \$75,328 in current assets was mainly the result of increased cash on hand and an almost 6% increase in accounts receivable.

Special Funds

A net decrease of \$39,770 in special funds was primarily due to the purchase and installation of new sludge dewatering equipment, maintenance of the collector system and cash transfers to supplement the operation and maintenance budget.

Capital Assets

A net increase in Capital Assets of \$50,550 was the result of the purchase and installation of sludge dewatering equipment, rehabilitation of the School Street Pump station, and the normal depreciation of assets.

Long-term Debt

Long-term debt increased by \$347,147 in 2013. The net increase was the result of the payment of annual installments toward long term debt for Capital Improvement Bonds of 2008 and the acquisition and expense of interim financing to begin a capital improvement project to rehabilitate the School Street Pump station. The project is secured by a finance package from the USDA Department of Agriculture.

Current Liabilities

Current liabilities increased by \$74,584 in 2013. This was the result of an increase in Accounts Payable of \$102,649 because of the School Street Pump Station rehabilitation project, an increase in other current liabilities of \$1,898, an increase in accrued compensated absences of \$2,703, and a decrease in advances for construction of \$32,666 due to a large project that was completed during 2013.

Condensed Statement of Revenues, Expenses and Changes in Net Assets

	<u>2013</u>	<u>2012</u>	<u>\$</u>	<u>Difference</u>	<u>%</u>
Operating Revenue	\$ 783,149	\$ 730,445	\$ 52,704		7.22
Net Special Funds Revenue	31	276	(245)		(88.77)
Total Revenue	<u>783,180</u>	<u>730,721</u>	<u>52,459</u>		7.18
Depreciation Expense	446,584	479,461	(32,877)		(6.86)
Other Operating Expense	765,890	726,493	39,397		5.42
Net Non-operating Expense	<u>(61,171)</u>	<u>(2,418)</u>	<u>(58,753)</u>		(2,429.82)
Total Expenses	<u>1,151,303</u>	<u>1,203,536</u>	<u>(52,233)</u>		(4.34)
Change in Net Assets before Contribution	(368,123)	(472,815)	104,692		22.14
Contributions	<u>32,500</u>	<u>72,500</u>	<u>(40,000)</u>		(55.17)
Change in Net Assets	<u>(335,623)</u>	<u>(400,315)</u>	64,692		16.16
Beginning Net Assets	<u>4,244,743</u>	<u>4,645,058</u>	<u>(400,315)</u>		(8.62)
Ending Net Assets	<u>\$ 3,909,120</u>	<u>\$ 4,244,743</u>	<u>\$ (335,623)</u>		(7.91)

Special Funds Revenue

The sources of the special funds revenue are interest income generated during the year of \$31.

Depreciation Expense

Depreciation expense went from \$479,461 in 2012 to \$446,584 in 2013, a decrease of 6.86%. This net decrease is attributed to assets that are fully depreciated.

Other Operating Expense

Non-depreciation operating expense increased from \$726,493 in 2012 to \$765,890 in 2013, an increase of 5.42%. The expenses consisted of:

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
	\$	\$	\$	%
Salaries and Wages	\$ 309,328	\$ 299,706	\$ 9,622	3.21
Fringe Benefits	133,802	134,706	(904)	(0.67)
Insurance	13,235	14,051	(816)	(5.81)
Professional Fees	12,880	18,049	(5,169)	(28.64)
Contracted Services	20,094	30,721	(10,627)	(34.59)
Office Supplies and Postage	6,241	6,721	(480)	(7.14)
Vehicle and Travel Expense	4,457	4,187	270	6.45
Miscellaneous Expenses	17,273	17,200	73	0.42
Sludge Management	49,125	23,557	25,568	108.54
Plant Maintenance and Operation Expenses	199,455	177,595	21,860	12.31
Total Other Operating Expenses	765,890	726,493	39,397	5.42
Depreciation	446,584	479,461	(32,877)	(6.86)
Total Non-operating (Income)Expense	(61,202)	(2,694)	(58,508)	(2,171.79)
Total Expenses	\$ 1,151,272	\$ 1,203,260	\$ (51,988)	(4.32)

Chart A graphically depicts expenditures by function.

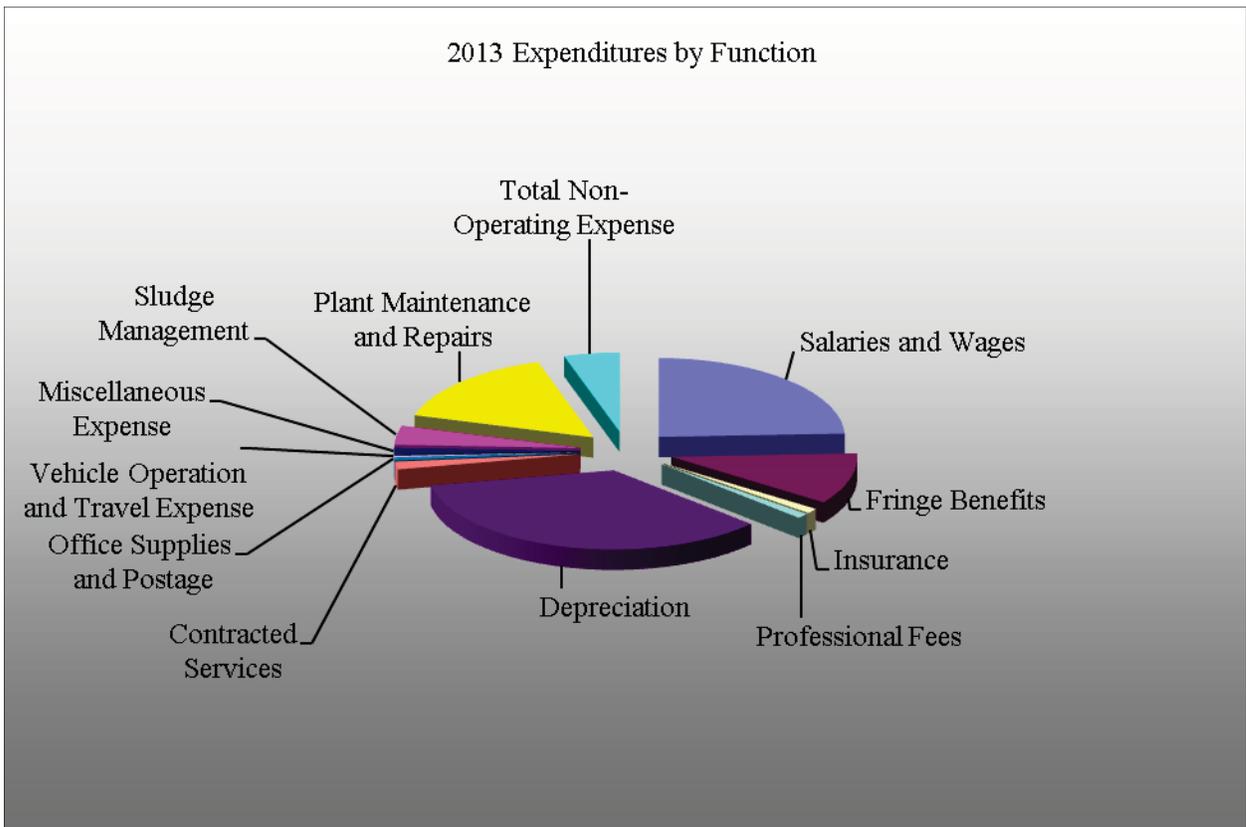


Chart A – Expenditures by Function

Expense category explanations:

Employee benefits - The District's portion of health/dental insurance, Maine State Retirement, Workman's Comp insurance and Unemployment Insurance costs remained relatively the same with a decrease of 0.67% in 2013.

Contracted services - This category includes services provided to the District for engineering, legal and auditing services which decreased by 34.59% in 2013 which was primarily due to lower engineering and legal expense.

Miscellaneous Expenses - Miscellaneous Expenses increased by 0.42% because of increased management fees associated with new debt in 2013.

Plant maintenance and operation expenses - This category includes all expenses related to the plant maintenance and operation such as utilities, maintenance and repairs, chemical supplies, sludge management and analysis, tools and supplies, telephones, waste disposal, safety equipment and training, and general and miscellaneous expenses. Due to increasing maintenance costs for the aging equipment and facilities, expense in this category increased by 12.31%.

Net Non-Operating Expense

This item is primarily made up of interest and amortization expense; interest income from the Operating and Board Designated funds, non-utility income, and the gain on the sale of operating property. In 2013 this item had a net gain of \$58,508, an increase of 2,171.79% from 2012. This was due to the sale of the centrifuge and interest earned by unrestricted and board designated funds outpacing interest expense.

Contributions

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

	<u>2013</u>	<u>2012</u>	<u>Difference</u>	
			<u>\$</u>	<u>%</u>
Net Sewer Entrance Fees	<u>\$ 32,500</u>	<u>\$ 72,500</u>	<u>\$ (40,000)</u>	<u>(55.17)</u>

Revenue Stability

In 2013 the District's revenues from sewer fees and along with other miscellaneous incomes totaled \$783,149, a 7.22% increase from revenues of 2012.

Significant Changes to Individual Funds

Operating and Management Fund

Revenue increased by 7.22% in 2013 due to this year being the first full year of the rate increase.

Operating expenses (including depreciation) were up by 0.54% overall in 2013 due to increased operating expenses and decreased depreciation expense.

2013 and 2012 Operating Revenue:

<u>2013</u>	<u>2012</u>	<u>Difference</u>	
		<u>\$</u>	<u>%</u>
<u>\$ 783,149</u>	<u>\$ 730,445</u>	<u>\$ 52,704</u>	7.22

2013 and 2012 Operating Expense:

<u>2013</u>	<u>2012</u>	<u>Difference</u>	
		<u>\$</u>	<u>%</u>
<u>\$ 1,212,474</u>	<u>\$ 1,205,954</u>	<u>\$ 6,520</u>	0.54

Special Funds:

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

Sewer Entrance Fees

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

Contributions made to sewer entrance fees decreased by 55.17% in 2013. This was due to a large fee contribution made in 2012 resulting from the conversion of the old Berwick High School to individual residential apartments which was substantially complete in 2012.

	<u>2013</u>	<u>2012</u>
Balances	<u>\$ 31,082</u>	<u>\$ 31,078</u>

Replacement-in-kind Funds

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

	<u>2013</u>	<u>2012</u>
Balances	<u>\$ 75,014</u>	<u>\$ 85,942</u>

Capital Improvement Funds

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

	<u>2013</u>	<u>2012</u>
Balances	<u>\$ 41,420</u>	<u>\$ 45,722</u>

Collector System Funds

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

	<u>2013</u>	<u>2012</u>
Balances	<u>\$ 34,376</u>	<u>\$ 61,420</u>

Significant Budget Variances

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

Long Term Debt

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

During 2013, interim financing drawdowns for the School Street Pump Station capital improvement project to rehabilitate the School Street Pump Station continued. The total bonded debt (both the Long-term debt and the current portion) activity of 2013 is detailed below:

<u>Beginning Balance</u>	<u>Issues</u>	<u>Retirements</u>	<u>Ending Balance</u>
<u>\$ 576,466</u>	<u>\$ 377,147</u>	<u>\$ 30,000</u>	<u>\$ 923,613</u>

Investment Report

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

Economic Outlook

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

- Operating expense and income remain close, but still too close for comfort since the loss of Prime Tanning. The Trustees are looking to continue to stabilize and reduce expenses through carefully planned projects affecting the most costly items such as energy and chemicals.
- The Trustees are looking to further investigate and curtail the large quantity of Infiltration and Inflow of clean water into the sewer system which proportionally adds to the above expenses. Work to develop and implement a better asset maintenance program began at the end of 2013.
- The District's award of a finance/grant package from the USDA to refurbish our antiquated School Street Pump Station led to a very favorable bid and award to Apex Construction for the project. The work began in the last half of 2013 and is expected to be complete in the first half of 2014. The savings in the construction cost for the project will leave a significant portion of the approved grant portion available for other identified cost saving projects. The primary focus will be replacing and adding equipment to our treatment process that will provide the best return by reducing operating expense and improving our treatment process.
- The Town voted to re-establish the Town Betterment Fee in 2011 and it has continued in the following two years. This will go a long way toward sharing the cost of the School Street project and in turn make the District more prepared to accept whatever comes from the redevelopment of the Prime property.

REQUESTS FOR INFORMATION

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

BERWICK SEWER DISTRICT
DECEMBER 31, 2013 and 2012

BASIC FINANCIAL STATEMENTS

BERWICK SEWER DISTRICT
STATEMENTS OF NET POSITION
DECEMBER 31,

	<u>2013</u>	<u>2012</u>
ASSETS		
Current Assets:		
Cash	\$ 149,991	\$ 83,759
Accounts Receivable	175,589	165,479
Inventory	10,373	11,387
Total Current Assets	<u>335,953</u>	<u>260,625</u>
Special Funds - Internally Restricted and Board Designated:		
Cash	181,892	221,662
Accounts Receivable	2,500	2,500
Total Special Funds	<u>184,392</u>	<u>224,162</u>
Other Assets:		
Debt Service Escrow	<u>4,600</u>	<u>4,600</u>
Utility Property:		
Operating Property	14,847,457	15,250,532
Less: Accumulated Depreciation	<u>(10,948,112)</u>	<u>(10,928,957)</u>
Net Utility Property, in Service	3,899,345	4,321,575
Construction in Progress	591,140	118,360
Total Utility Property	<u>4,490,485</u>	<u>4,439,935</u>
TOTAL ASSETS	<u>5,015,430</u>	<u>4,929,322</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	125,677	23,028
Other Current and Accrued Liabilities	15,878	13,980
Accrued Compensated Absences	40,774	38,071
Advances for Construction	368	33,034
Current Portion of Long-Term Debt	<u>30,000</u>	<u>30,000</u>
Total Current Liabilities	<u>212,697</u>	<u>138,113</u>
Long-Term Liabilities:		
Long-Term Debt	<u>893,613</u>	<u>546,466</u>
TOTAL LIABILITIES	<u>1,106,310</u>	<u>684,579</u>
NET POSITION		
Net Investment in Capital Assets	3,565,499	3,862,004
Restricted by Covenant	4,600	4,600
Unrestricted	<u>339,021</u>	<u>378,139</u>
TOTAL NET POSITION	<u>\$ 3,909,120</u>	<u>\$ 4,244,743</u>

The Accompanying Notes are an Integral Part of These Statements.

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

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES		
Sewer Charges	\$ 783,149	\$ 730,445
OPERATING EXPENSES		
Salaries and Wages	309,328	299,706
Depreciation	446,584	479,461
Electricity	67,005	78,195
Chlorine and Chemicals	39,869	33,068
Plant Repairs and Maintenance	54,181	39,659
Employee Benefits	106,984	106,707
Consultant, NPDES/Test, and Pretreatment	20,094	30,721
Insurance	13,235	14,051
Professional Fees	12,880	18,049
Sludge Management	49,125	23,557
Payroll Taxes	26,818	27,999
Laboratory Supplies	6,490	4,144
Fuel Oil	20,324	12,417
Miscellaneous Expense	17,273	17,200
Water	4,787	3,368
Office Supplies and Postage	6,241	6,721
Telephone	6,319	5,946
Vehicle Operation and Travel Expense	4,457	4,187
Materials and Supplies	480	798
	<u>1,212,474</u>	<u>1,205,954</u>
NET OPERATING LOSS	<u>(429,325)</u>	<u>(475,509)</u>
NON-OPERATING REVENUES OR (EXPENSES)		
Special Funds' Interest Income	31	276
Interest Income (Unrestricted)	12,678	10,626
Net Gain on Sale of Assets	54,074	-
Interest Expense	(5,581)	(7,018)
Note Issuance Costs	-	(1,190)
	<u>61,202</u>	<u>2,694</u>
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS	(368,123)	(472,815)
CONTRIBUTIONS		
Entrance Fees	<u>32,500</u>	<u>72,500</u>
CHANGE IN NET POSITION	(335,623)	(400,315)
NET POSITION - BEGINNING OF YEAR	<u>4,244,743</u>	<u>4,645,058</u>
NET POSITION - END OF YEAR	<u>\$ 3,909,120</u>	<u>\$ 4,244,743</u>

The Accompanying Notes are an Integral Part of These Statements.

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

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers, Net of Settlement	\$ 773,039	\$ 667,755
Cash Payments to Suppliers and Contractors	(352,899)	(406,089)
Cash Payments to Employees	(304,635)	(293,212)
Net Cash Provided (Used) by Operating Activities	<u>115,505</u>	<u>(31,546)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Repayment of Long-Term Debt	(30,000)	(30,000)
Proceeds of Long-Term Debt	377,147	96,466
Advances for Construction	(32,666)	23,859
Interest Expense Paid	(5,673)	(7,109)
Note Issuance Costs	-	(1,190)
Acquisitions and Construction of Operating Property	(503,987)	(335,463)
Proceeds from Sale of Assets	60,927	-
Entrance Fees Collected	32,500	72,500
Net Cash Used by Financing Activities	<u>(101,752)</u>	<u>(180,937)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income Received	12,709	10,902
Purchase of Investments	-	(4,600)
Net Cash Provided by Investing Activities	<u>12,709</u>	<u>6,302</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	26,462	(206,181)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>305,421</u>	<u>511,602</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 331,883</u>	<u>\$ 305,421</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Net Operating Loss	\$ (429,325)	\$ (475,509)
Adjustments not affecting cash:		
Depreciation	446,584	479,461
Changes in Assets and Liabilities		
(Increase) Decrease in:		
Accounts and Liens Receivable	(10,110)	(62,690)
Inventory	1,014	(2,330)
(Decrease) Increase in:		
Accounts Payable	102,649	23,028
Accrued Liability	1,990	795
Accrued Compensated Absences	2,703	5,699
Net Cash Provided (Used) by Operating Activities	<u>115,505</u>	<u>(31,546)</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash Components:		
Internally Restricted and Board Restricted	181,892	221,662
Operating	<u>149,991</u>	<u>83,759</u>
	<u>\$ 331,883</u>	<u>\$ 305,421</u>

The Accompanying Notes are an Integral Part of These Statements.

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

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

Nature of Business

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

Basis of Accounting

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

Basis of Presentation

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

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

Cash

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

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Allowance for Doubtful Accounts

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

Inventory

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

Utility Property

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

Capitalization Policy

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

Compensated Absences

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

Contributions in Aid of Construction

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

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Net Position and Equity Classifications

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

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

Capital Assets	\$ 14,847,457
Accumulated Depreciation	(10,948,112)
Construction, Work-in-Process	591,140
Bonds and Notes Payable	(923,613)
Accrued Interest Payable	<u>(1,373)</u>
Total Net Investment in Capital Assets	<u>\$ 3,565,499</u>

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

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

Custodial Credit Risk

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

Deposits

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

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

The District is investing excess cash in interest-bearing checking accounts that are both FDIC insured and collateralized at 102% margin. As of December 31, 2013, the District's reported deposits of \$331,883 with a bank balance of \$337,813. Of the District's bank balances, \$250,000 was covered by FDIC and \$87,813 was exposed to custodial credit risk. The balance exposed to custodial credit risk was collateralized by government securities held by a third party custodian, but not in the District's name.

NOTE 3 - UTILITY PROPERTY

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

<u>Utility Plant</u>	Balance <u>Dec. 31, 2012</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2013</u>
Cost of Assets:				
Assets not being depreciated:				
Land	\$ 46,680	\$ -	\$ -	\$ 46,680
Construction in Progress	118,360	472,780	-	591,140
Assets being depreciated:				
Buildings & Upgrade	7,096,993	1,209	-	7,098,202
Sanitary Sewers	3,355,230	-	-	3,355,230
Machinery & Equipment	2,784,704	29,998	(434,282)	2,380,420
Improvements	<u>1,966,925</u>	<u>-</u>	<u>-</u>	<u>1,966,925</u>
	<u>15,368,892</u>	<u>503,987</u>	<u>(434,282)</u>	<u>15,438,597</u>
Accumulated Depreciation:				
Buildings & Upgrade	4,879,412	280,070	-	5,159,482
Sanitary Sewers	1,994,238	63,921	-	2,058,159
Machinery & Equipment	2,480,013	4,729	(427,429)	2,057,313
Improvements	<u>1,575,294</u>	<u>97,864</u>	<u>-</u>	<u>1,673,158</u>
	<u>10,928,957</u>	<u>446,584</u>	<u>427,429</u>	<u>10,948,112</u>
Utility Property, Net	<u>\$ 4,439,935</u>	<u>\$ 57,403</u>	<u>\$ (6,853)</u>	<u>\$ 4,490,485</u>

The District's depreciation expense for the year ended December 31, 2013 and 2012 was \$446,584 and 479,461, respectively. The depreciation expenses of utility property acquired by capital grants and by donation are included in the above amount.

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 4 - SPECIAL FUNDS - INTERNALLY RESTRICTED AND BOARD DESIGNATED

The following funds are considered internally restricted and board designated:

Entrance Fee

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

Reserve for Entrance Fees at January 1, 2013	\$ 31,078
Additional User Fee	32,500
Interest Income	4
Use of Funds	<u>(32,500)</u>
	<u>\$ 31,082</u>

Replacement-in-Kind

The Board established a reserve for replacement-in-kind and plant upgrade comprising elements consisting of 5% of current year operating budget, industry surcharges, and five year maintenance program. Activity for the year and the effect on the reserve balance is summarized as follows:

Reserve for Replacement-in-Kind at January 1, 2013	\$ 85,942
Interest Income	12
Use of Funds	<u>(10,940)</u>
	<u>\$ 75,014</u>

Capital Improvement Reserve

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

Reserve balance at January 1, 2013	\$ 45,722
Interest Income	7
Use of Funds	<u>(4,309)</u>
	<u>\$ 41,420</u>

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 4 - SPECIAL FUNDS - INTERNALLY RESTRICTED AND BOARD DESIGNATED
(Continued)

Collector System Reserve

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

Reserve for Collector System at January 1, 2013	\$ 61,420
Interest Income	7
Use of Funds	<u>(27,051)</u>
	<u>\$ 34,376</u>

NOTE 5 - LONG-TERM DEBT AND ACCRUED COMPENSATED ABSENCES

The following is a summary of long-term debt transactions for the District for the year ended December 31, 2013:

Business-Type Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Bonds and Notes Payable:					
General Obligation Bonds	\$ 480,000	\$ -	\$ (30,000)	\$ 450,000	\$ 30,000
Notes Payable	<u>96,466</u>	<u>377,147</u>	<u>-</u>	<u>473,613</u>	<u>-</u>
General Obligation Bonds	<u>\$ 576,466</u>	<u>\$ 377,147</u>	<u>\$ (30,000)</u>	<u>\$ 923,613</u>	<u>\$ 30,000</u>

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

Maine Municipal Bond Bank: 2008 Capital Improvement Bond, Dated June 30, 2008, annual interest rate of 1.22%, maturing on April 1, 2028, principal payable in annual installments of \$30,000, interest paid semi-annually.	\$ 450,000
Kennebunk Savings Bank: Interim Loan, Dated June 12, 2012, interest rate at one percentage point over the Wall Street Journal Prime Rate, currently at 4.25%, maturing on June 12, 2014 and will be re-financed. Interest paid monthly.	<u>473,613</u> <u>923,613</u>
Less: Current Portion	<u>(30,000)</u>
Long-term Portion	<u>\$ 893,613</u>

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 5 - LONG-TERM DEBT AND ACCRUED COMPENSATED ABSENCES (Continued)

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Amount</u>
2014	\$ 30,000	\$ 5,307	\$ 35,307
2015	41,478	30,891	72,369
2016	41,823	30,181	72,004
2017	42,177	29,460	71,637
2018	42,543	28,729	71,272
2019-2023	218,588	111,678	330,266
2024-2028	229,512	112,204	341,716
2029-2033	92,177	94,963	187,140
2034-2038	106,858	80,282	187,140
2039-2042	<u>78,457</u>	<u>43,131</u>	<u>121,588</u>
	<u>\$ 923,613</u>	<u>\$ 566,826</u>	<u>\$ 1,490,439</u>

On February 16, 2012, the District received approval from the USDA Rural Development for funds to construct the School Street Pump Station project. The \$1,398,000 project is funded partially by a grant of \$533,000, and an interim loan from a bank of up to \$865,000 with an annual interest rate of 4.25%. The interim loan is guaranteed by the USDA through the Rural Utility Service. At December 31, 2013, the total amount drawn down on the loan was \$473,613. During June 2014, the interim loan was refinanced with a long-term loan for \$865,000 with an interest rate of 3.00% maturing on June 1, 2054, principal and interest payable in annual installments of \$37,428.

Interest expense paid was \$12,799 for the year of which \$7,126 was capitalized.

Compensated Absences

The change in compensated absences for the year ended December 31, 2013 is as follows:

	<u>Beginning</u>			<u>Ending</u>
	<u>Balance</u>	<u>Additions</u>	<u>Used</u>	<u>Balance</u>
Accrued Vacation	\$ 7,186	\$ 18,407	\$ (21,318)	\$ 4,275
Accrued Sick Time	<u>30,885</u>	<u>14,236</u>	<u>(8,622)</u>	<u>36,499</u>
	<u>\$ 38,071</u>	<u>\$ 32,643</u>	<u>\$ (29,940)</u>	<u>\$ 40,774</u>

NOTE 6 - CUSTOMER ADVANCES FOR CONSTRUCTION

The District receives advances for construction from or on behalf of its customers. Unused advances are refunded to the customers. Customer advances as of December 31, 2013 and 2012 totaled \$368 and \$33,034, respectively.

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 7 - RELATED PARTIES

During the normal course of business, one of the Trustees provides contractual services to the District on a regular basis. The charges made for services performed by related parties were approximately \$2,873 and \$13,545 for the years ended December 31, 2013 and 2012, respectively.

NOTE 8 - OTHER DISCLOSURES

Litigation

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

Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions; and natural disaster for which the District carries commercial insurance. Based on the coverage provided by commercial insurance purchased, the District is not aware of any material actual or potential claim liabilities, which should be recorded at December 31, 2013 and 2012. Settled claims have not exceeded insurance coverage for any of the past three years.

NOTE 9 - PENSION PLAN

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

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the District is required to contribute an actuarially determined rate. The rate for the year ended December 31, 2013 averaged 4.85%. The contribution requirements of plan members and the District are established by and may be amended by the State Legislature. The District's and plan member's total contributions to the MainePERS Consolidated Plan for the year ended December 31, 2013 and 2012 were \$33,348 and \$29,612, respectively, equal to the required contributions.

Additionally, the District employees participate in the Social Security Retirement Program. For the year ended December 31, 2013 and 2012, the contributions by the District amounted to approximately \$23,305 and \$22,359, respectively.

BERWICK SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 and 2012

NOTE 10 - INCOME TAXES

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

NOTE 11 - SUBSEQUENT EVENTS

During June 2014, the interim loan for the School Street Pump Station project was refinanced with a long-term loan. Refer to Note 5 for additional information.

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through July 29, 2014, the date the financial statements were available to be issued.

Audited Financial Statements

Town of Berwick, Maine

June 30, 2014



Proven Expertise and Integrity

TOWN OF BERWICK, MAINE

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JUNE 30, 2014

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Berwick
Berwick, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Berwick, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Berwick, Maine as of June 30, 2014, 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 and budgetary comparison information on pages 4 through 18 and 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

RHR Smith & Company

Buxton, Maine
August 19, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following management's discussion and analysis of the Town of Berwick, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year that ended on June 30, 2014. We encourage the readers to consider the information presented in conjunction with the Town's financial statements, which follow this section.

Financial Highlights

- The total assets of the Town of Berwick's governmental activities exceed its liabilities by \$11,415,841, an increase of \$1,073,105 or 10.4% when compared to the beginning net position figure of \$10,342,736.
- The total assets of the Town of Berwick's business-type activities (Berwick Water Department) exceed its liabilities by \$3,479,086, an increase of \$80,948 or 2.4% when compared to the beginning net position figure of \$3,398,138.
- The ending fund balance for Governmental Funds is \$4,985,860. Although revenues exceeded expenditures by \$708,075, with Operating transfers in of \$700,569 and Operating transfers outs of \$690,119, the net change was an increase of \$718,525.
- The General Fund's ending fund balance is \$2,429,520; an increase of \$224,517 from the prior year's ending fund balance of \$2,205,003. Of the \$2,429,520, \$119,242 is reserved for nonspendable items such as tax acquired property, inventory, and prepaid expenses, and \$173,198 is assigned for capital projects, accrued compensated absences and self-funded programs. A detail listing can be found in the notes to basic financial statements, refer to Note 8.
- The Town of Berwick adopted a fund balance policy in April 2014. The Town must maintain an unassigned fund balance in the General Fund of at least 12.5% of the succeeding year's general fund including county tax and education budgeted appropriations. The General Fund's unassigned fund balance as of June 30, 2014 was \$2,137,080 or 18.0% of the total FY15 budgeted appropriations. The Board of Selectmen can use any excess funds to fund the capital needs of the community as deemed appropriate and voted upon at Town Meeting. The Board of Selectmen generally reviews and approves the capital projects during the annual budget process and place warrant articles on the Town Meeting Warrant. It is anticipated that the Board of Selectmen will have approximately \$656,159 to allocate to the Capital Projects during the FY16 budget process.

Overview of the Financial Statements

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

Basic Financial Statements

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

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

Reporting the Town as a Whole

Net position

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

	<u><i>Governmental Activities</i></u>		<u><i>Business-type Activities</i></u>	
	2014	2013	2014	2013
Current & other assets	\$ 6,518,898	\$ 5,544,981	\$ 316,133	\$ 550,131
Capital assets, net	<u>5,776,962</u>	<u>5,416,090</u>	<u>4,321,806</u>	<u>4,154,293</u>
Total assets	12,295,860	10,961,071	4,637,939	4,704,424
Current liabilities	665,437	405,873	148,957	162,575
Non-current liabilities	<u>214,582</u>	<u>212,462</u>	<u>1,009,896</u>	<u>1,143,711</u>
Total liabilities	880,019	618,335	1,158,853	1,306,286
Net position:				
Invested in:				
Capital assets, net of related debt	5,776,962	5,416,090	3,196,216	2,895,902
Restricted	1,383,224	1,233,643	-	-
Unrestricted	<u>4,255,655</u>	<u>3,693,003</u>	<u>282,870</u>	<u>502,236</u>
Total net position	<u>\$ 11,415,841</u>	<u>\$ 10,342,736</u>	<u>\$ 3,479,086</u>	<u>\$ 3,398,138</u>

The increase of \$973,917 in the current and other assets category for the governmental activities was primarily due to the increase in investments of \$1,519,618, which is offset by the reduction in cash and cash equivalents of \$502,945. The decrease of \$233,998 in the current and other asset category for the business-type activities was due to the expenditure of the 2012 bond proceeds to repaint the standpipe.

The Capital Asset disclosure in the notes to the financial statements, see Note 5, shows how the change in capital assets, net of \$360,872 for governmental activities resulted. Note 5 also identify the change in capital assets for the business-type activities. The net change was \$167,513.

The change in the current liabilities of \$259,564 for governmental activities was primarily due to the year end accounts payable. Included in the year end accounts payable was \$305,058 for the reclamation work done on Pine Hill Road. The business-type activities saw a reduction in the current liabilities of \$13,618. This was due to a reduction in the year end accounts payable for the Water Department.

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

Changes in Net Position

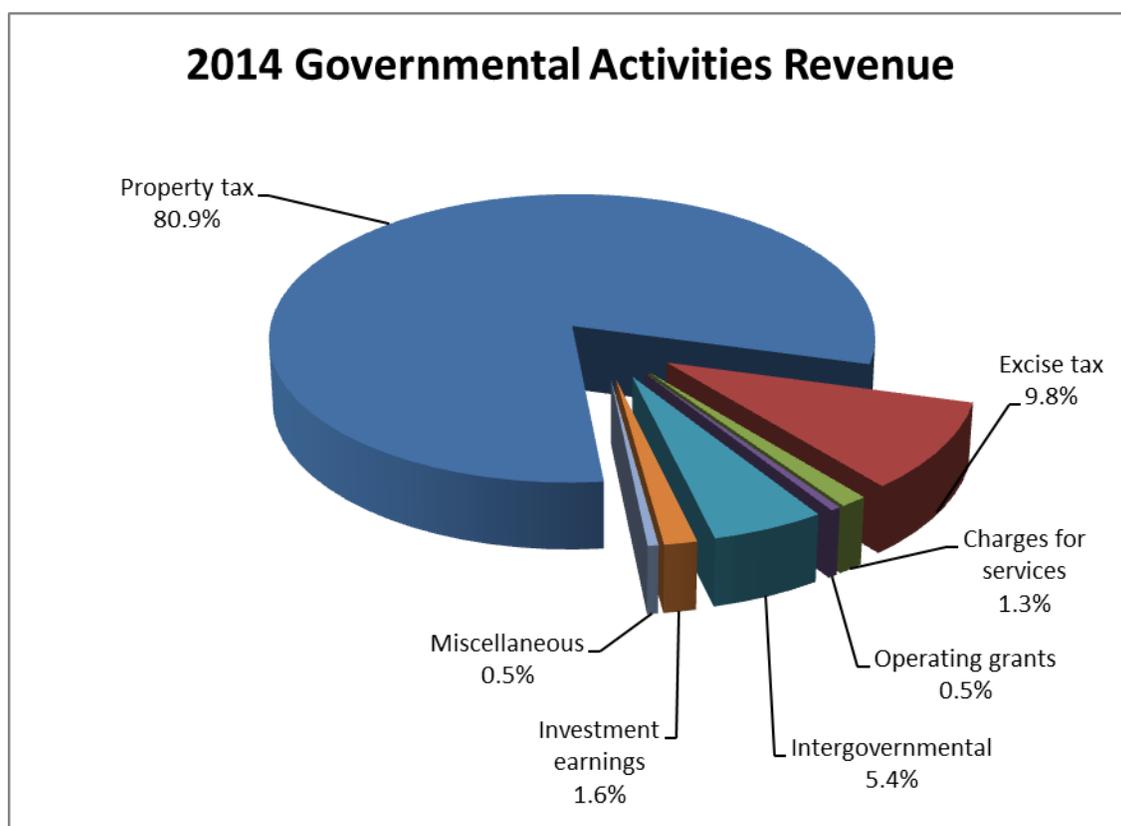
The following is a condensed version of the Statement of Activities.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	2014	2013	2014	2013
Revenues				
Taxes:				
Property	\$10,018,170	\$ 9,519,471	\$ -	\$ -
Excise	1,213,534	1,099,488	-	-
Program revenues				
Charges for services	162,330	214,465	609,840	606,437
Operating grants & contributions	60,143	-	-	-
Grants and contributions not restricted to specific programs				
Homestead exemption	151,804	127,816	-	-
BETE reimbursement	41,203	5,030	-	-
Local road assistance	62,444	66,324	-	-
Other federal aid	-	34,759	-	-
Other state aid	43,881	46,134	-	-
State revenue sharing	373,177	483,584	-	-
Investment earnings	195,755	119,888	-	-
Miscellaneous revenues	<u>63,804</u>	<u>133,082</u>	<u>(489)</u>	<u>98,199</u>
Total revenues:	12,386,245	11,850,041	609,351	704,636
Expenses				
Current:				
General government	866,036	1,195,641	-	-
Public safety	2,195,710	1,978,323	-	-
Public works	704,351	653,865	-	-
Health & welfare	485,229	473,358	-	-
Recreation & culture	213,969	167,080	-	-
Education	6,399,697	6,390,036	-	-
County tax	351,890	319,310	-	-
Outside appropriations	41,026	63,574	-	-
Unclassified	57,981	186,357	517,953	473,556
Unallocated depreciation	<u>7,701</u>	<u>6,548</u>	<u>-</u>	<u>-</u>
Total expenses:	11,323,590	11,434,092	517,953	473,556
Net transfers	<u>10,450</u>	<u>8,366</u>	<u>(10,450)</u>	<u>(8,366)</u>
Change in net position	1,073,105	424,315	80,948	222,714
Net position - July 1	<u>10,342,736</u>	<u>9,918,421</u>	<u>3,398,138</u>	<u>3,175,424</u>
Net position - June 30	<u>\$11,415,841</u>	<u>\$10,342,736</u>	<u>\$ 3,479,086</u>	<u>\$ 3,398,138</u>

Approximately 80.9% of the Town's revenues come from property taxes, while 9.8% comes from excise taxes and 5.4% from the State of Maine in the form of revenue sharing, homestead exemptions, BETE reimbursements, general assistance reimbursement, and other state aid.

The revenues for the Town's governmental activities of \$12,386,245 are an increase of 4.5% over the fiscal year 2013's amount of \$11,850,041. The largest increase is in the property tax collections, which is up \$498,699 or 5.2%.

The following pie chart shows the sources of revenue for fiscal year 2014.

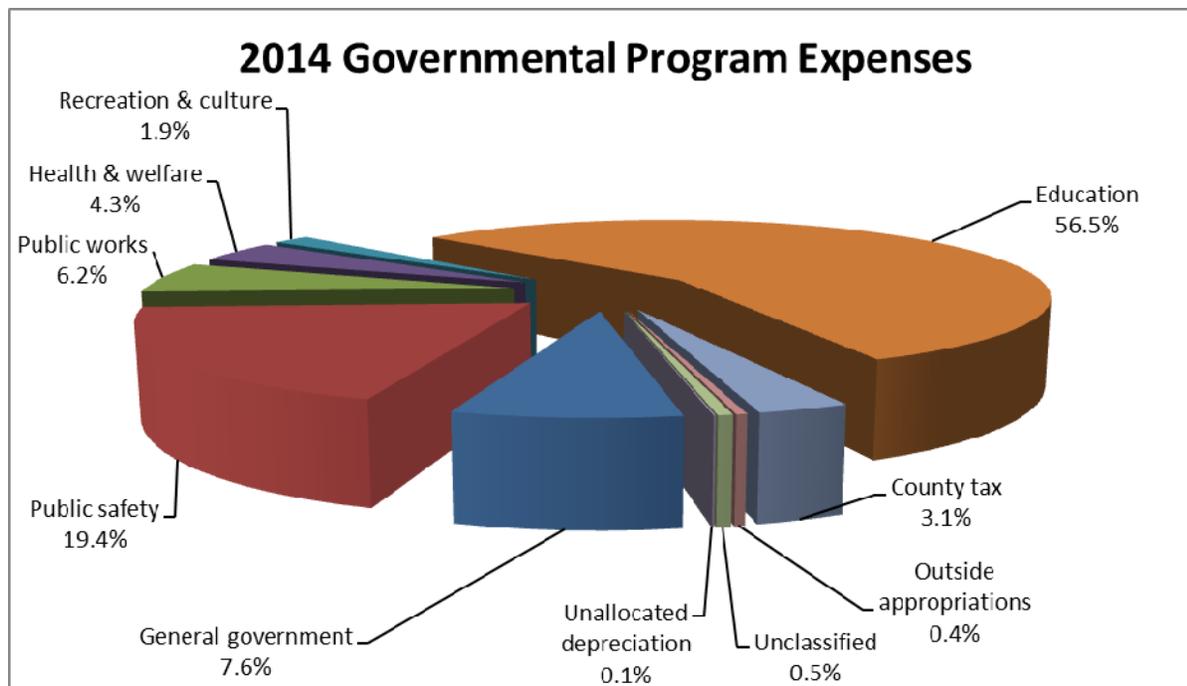


The expenditures for the Town's governmental activities are down slightly from fiscal year 2013 by -1.0% or (\$110,502). The activity seeing the largest decrease is in general government. The decrease is the result of lower legal fees paid in fiscal year 2014 of \$21,834 versus the \$105,111 paid in fiscal year 2013.

The Town's share of MSAD 60's budget makes up 56.5% of the expenses for fiscal year 2014 and is virtually the same as fiscal year 2013.

The next largest category is Public Safety which is 19.4% of the expenses for fiscal year 2014. This category covers the police and fire operations as well as the public hydrant fees charged by the Berwick Water Department.

The following pie chart shows the functional expenses for fiscal year 2014.



Proprietary fund revenues were down approximately \$95,000 due to the change in accounts receivable during fiscal year 2014. Expenses were up approximately \$44,400 in fiscal year 2014 when compared to fiscal year 2013. The largest increase was in the wages and benefits of \$37,100.

Governmental Activities

The cost of all governmental activities was \$11,323,590. The Town's governmental activities include general government, public safety, public works, health and welfare, recreation and culture, education, county tax, outside appropriations, and unclassified.

However, as shown on the Statement of Activities, the amount that the taxpayers of Berwick ended up financing was \$10,018,170 or 88.5%, while some of the cost was paid by those who directly benefit from the programs -- \$162,330, and by other governments and organizations that subsidized certain programs with operating grants and contributions -- \$60,143. The Town also received \$2,145,602 in other general revenues, such as State Revenue Sharing, motor vehicle and boat excise taxes, homestead exemption, and interest earnings, to fund operations during fiscal year 2014.

As a result of the Governmental activities' revenues of \$12,396,695 exceeding the expenses of \$11,323,590, the Town of Berwick realized an increase to its net position of \$1,073,105.

Proprietary Funds

The cost for the Water Department activities for fiscal year 2014 was \$517,953. The majority of revenues received by the Water Department were from charges for services in the amount of \$609,840. With revenues exceeding expenses, the Water Department realized an increase to its net position of \$80,948.

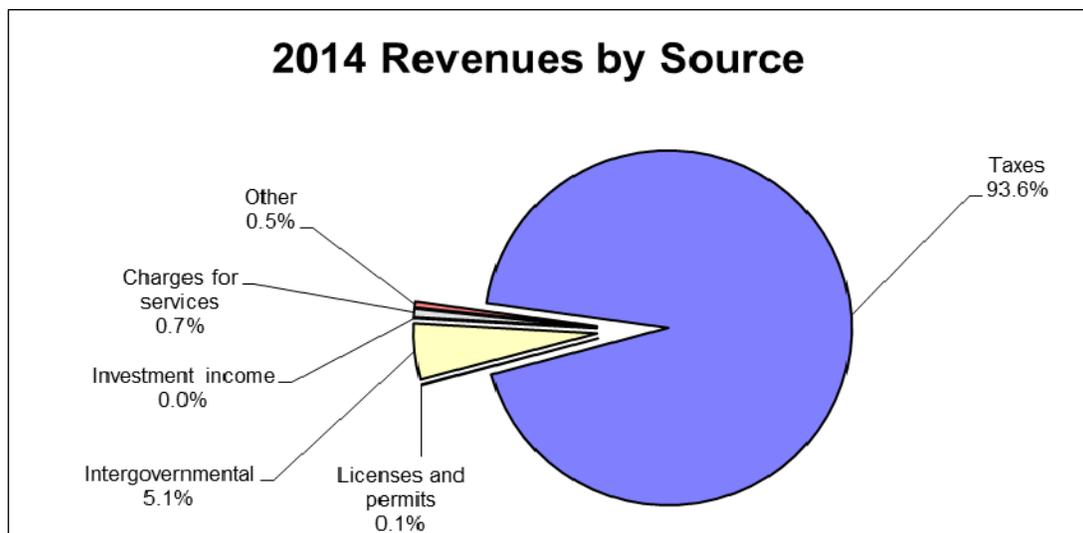
The Town's Funds

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

General Major Governmental Functions

The following table summarizes the fiscal year 2014 revenues by source for the General Fund with the 2013 information for comparison while the pie chart summaries the 2014 revenues by source. Information is from Statement E.

	<u>2014</u>	<u>2013</u>	<u>\$ Chg</u>	<u>% Chg</u>
Revenues by source				
Taxes	\$ 11,235,876	\$ 10,393,193	\$ 842,683	8.1%
Licenses and permits	7,290	-	7,290	n/a
Intergovernmental	610,065	697,323	(87,258)	-12.5%
Investment income	5,122	2,241	2,881	128.6%
Charges for services	90,036	79,164	10,872	13.7%
Other	63,804	114,295	(50,491)	-44.2%
Total revenue	\$ 12,012,193	\$ 11,286,216	\$ 725,977	6.4%



General Fund revenues increased 6.4% over the fiscal year 2013 amount. The following are some of the reasons for the changes in the revenue sources.

Taxes: The net appropriation or local tax requirement for FY2014 increased by 4.8% or \$460,775 from the FY2013 level, with the primary increases in the net municipal appropriation of \$498,278, and a decrease in overlay of \$36,521. With the higher tax commitment and continued strong tax collections, the FY2014 taxes came in significantly higher than the FY2013 taxes. This revenue source also includes vehicle and boat excise taxes and registration fees. The excise tax collections for fiscal year 2014 are approximately \$114,000 higher than fiscal year 2013.

Intergovernmental: The decrease in this category is due to the state revenue sharing cut by the State of Maine to balance their budget. The Town saw a decrease of \$110,407 in state revenue sharing from fiscal year 2013 to fiscal year 2014. Another significant reduction was due to a FEMA reimbursement of \$28,428 in fiscal year 2013 but none in fiscal year 2014. However, the Town saw a substantial increase in the BETE reimbursement in fiscal year 2014 over fiscal year 2013 of \$36,173, and a Homestead Exemption reimbursement increase of \$23,988.

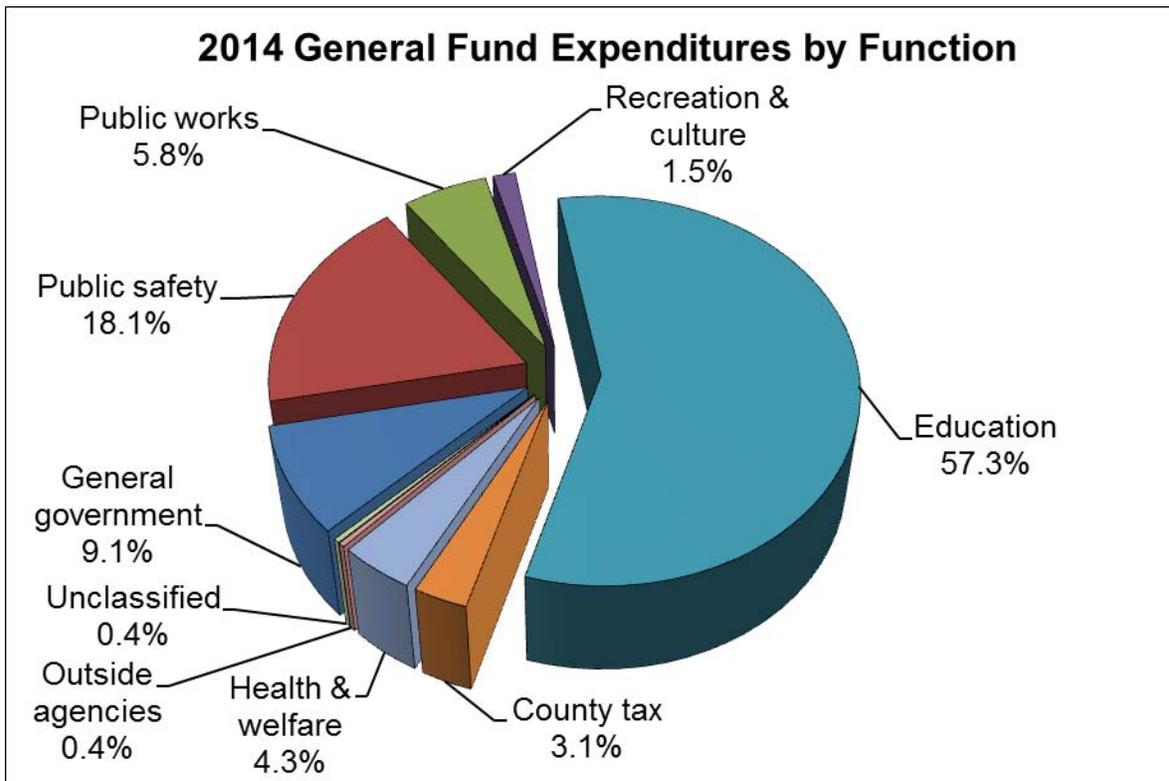
Investment income: The Town was able to increase its interest earnings on the Town's idle funds when it transferred all its financial accounts to Kennebunk Savings Bank. The previous banking relationships the Town had did not provide for interest earnings on idle funds unless they were invested in certificate of deposits.

Charges for services: The \$10,872 increase in this revenue source is primarily due to increased building permit and planning activity.

Other: The miscellaneous revenues received by the Town were down significantly from fiscal year 2013. In fiscal year 2013, the Town received a \$25,000 settlement from Sullivan School Associates.

The following table summarizes the General Fund expenditures by function for fiscal year 2014 with 2013 information for comparison while the pie chart displays the General Fund expenditures by function for fiscal year 2014. Information is from Statement E.

	<u>2014</u>	<u>2013</u>	<u>\$ Chg</u>	<u>% Chg</u>
Expenditure by function				
General government	\$ 1,015,634	\$ 1,072,933	\$ (57,299)	-5.3%
Public safety	2,028,740	1,933,120	95,620	4.9%
Public works	646,193	529,789	116,404	22.0%
Recreation & culture	169,865	164,239	5,626	3.4%
Education	6,399,697	6,390,036	9,661	0.2%
County tax	351,890	319,310	32,580	10.2%
Health & welfare	482,441	472,450	9,991	2.1%
Outside agencies	41,026	63,574	(22,548)	-35.5%
Unclassified	40,955	58,804	(17,849)	-30.4%
Total expenditures	\$ 11,176,441	\$ 11,004,255	\$ 172,186	1.6%



The General Fund expenditures increased 1.6% over fiscal year 2013 levels. The biggest change was in the public works, which increased by \$116,404 or 22.0%. Approximately \$37,000 can be contributed to a major equipment repair of the loader while nearly \$61,500 was due to wages and benefits associated with an additional full time driver/operator and the significant number of snow storms that fell over a weekend period causing higher overtime costs. Also, a year end adjustment to reflect the change in the public works inventory at June 30, 2014 of \$14,131 contributed to the increase.

The public safety function also saw an increase of 4.9% or \$95,620. A portion of the increase was due to the Board of Selectmen allowing the Police Department to re-fill a full-time police officer position that they had cut in late May 2012. The impact of adding this position was around \$72,000 for wages and benefits. However, the department was able to reduce its part-time wage line by \$38,000. The Fire Department made a significant effort to recruit call force members and during fiscal year 2014 they were able to recruit at least five new members. As a result of their recruitment efforts, the equipment purchases line was up nearly \$13,000 for turnout gear for the new recruits. Also during fiscal year 2014, the fire department had to have extensive pump repairs to Engine 2, resulting in approximately \$11,000 in additional equipment maintenance expenditures.

The largest decrease was seen in the general government function in the amount of \$57,299 or -5.3%. The legal expenditures for fiscal year 2014 were down roughly \$76,000 from the legal costs for fiscal year 2013. The FY14 legal expenditures also included labor negotiation fees of approximately \$6,900. Offsetting the savings in legal services was an increase in the Town's workers compensation premium. The Town saw an increase of \$13,900 in this budget line. Another area the Town saw a significant decrease was in the outside agencies or appropriations account of \$22,548 or -35.5%. The Town signed a new ambulance service contract with American Ambulance for no cost to the Town and which became effective January 1, 2014. As

a result of this new ambulance agreement, the Town was able to save \$17,400 for the last six months of the fiscal year. And going forward, the Town will save roughly \$35,000 per year.

The net results of operations for fiscal year 2014 are \$224,517, after transfers in of \$52,084 and transfers out of \$663,319. The following table summarizes the General Fund's fund balance for fiscal year 2014 with 2013 information for comparison.

	<u>2014</u>	<u>2013</u>	\$ Chg	% Chg
Fund balance:				
Nonspendable	\$ 119,242	\$ 147,055	\$ (27,813)	-18.9%
Restricted	-	-	-	n/a
Committed	-	-	-	n/a
Assigned	173,198	440,870	(267,672)	-60.7%
Unassigned	2,137,080	1,617,078	520,002	32.2%
Total fund balance	\$ 2,429,520	\$ 2,205,003	\$ 224,517	10.2%

The General Fund's total fund balance increased by 10.2% or \$224,517 due to a number of factors.

In the Nonspendable category, the change in inventory value as of June 30, 2014 of \$22,000 is the largest contributor to the -18.9% reduction.

A number of items factored into the reduction in the Assigned category. The largest was the reduction in the amount voters approved to take from unassigned fund balance to fund roads in fiscal year 2015. At the Town Meeting in June 2013 the voters approved using \$250,000 from unassigned fund balance to construct and repair roads, bridges, and sidewalks in fiscal year 2014. However, at the May 2014 Town Meeting only \$105,000 was approved, thereby reducing the assigned fund balance category by \$145,000. The other large component of this reduction was the unassignment of \$130,000 for the purchase of land from Prime in downtown Berwick. The voters approved this unassignment in May 2014.

The Capital Improvement Project Fund's Highway Improvement Reserve Fund has only one source of revenue and that is from the Local Road Assistance Program (LRAP). These funds come from the State of Maine's Department of Transportation and are to be used for road improvements. The fiscal year 2014 LRAP payment from the State was down \$3,880 from the amount received in fiscal year 2013.

The major expenditure from the Highway Improvement Reserve Fund during fiscal year 2014 was the reclamation of Pine Hill Road, from Worster to Cranberry Meadow, at a cost of \$305,058. Whereas, in fiscal year 2013, portions of Cranberry Meadow (Cincotta Lane to Clement Lane) and Wentworth (Route 9 to Saddle Hill) Roads were repaved at a total cost of \$129,362.

The net results of operations for fiscal year 2014 are \$6,993, after transfers in of \$280,000.

The following table summarizes the Highway Improvement Reserve Fund's fund balance for fiscal year 2014 with 2013 information for comparison.

	<u>2014</u>	<u>2013</u>	\$ Chg	% Chg
Fund balances:				
Committed	\$ 511,139	\$ 504,146	\$ 6,993	1.4%
Total fund balance	\$ 511,139	\$ 504,146	\$ 6,993	1.4%

During fiscal year 2014, the Town of Berwick switched investment firms to handle the Lena Clark and Berwick Cemetery Trust accounts. The Board of Selectmen chose Kennebunk Investments to provide investment and advisory services for these two trust accounts. As a result of this change in investment firms, the Permanent Fund's Lena Clark Trust Fund received \$66,510 in investment income and market gains during fiscal year 2014. This was up approximately \$27,000 over fiscal year 2013 earnings. While the Berwick Cemetery Trust saw an increase of nearly \$46,000 in investment earnings from fiscal year 2013 to fiscal year 2014.

Investment management fees for fiscal year 2014 for the Lena Clark Trust were up \$2,549 and for the Berwick Cemetery Trust they were up \$4,645 when compared to fiscal year 2013. Also during fiscal year 2014, the Lena Clark Trust account had a transfer out of \$6,800 to cover the cost of a study done on the HVAC system at the Town Hall.

The net results of operations for fiscal year 2014 for the Lena Clark Trust were \$56,112 after transfers out of \$6,800; while it was \$95,371 for the Berwick Cemetery Trust.

The following table summarizes the Lena Clark Trust Fund's fund balance for fiscal year 2014 with 2013 information for comparison.

	<u>2014</u>	<u>2013</u>	\$ Chg	% Chg
Fund balance:				
Nonspendable	\$ 446,213	\$ 402,736	\$ 43,477	10.8%
Restricted	41,338	28,703	12,635	44.0%
Total fund balance	\$ 487,551	\$ 431,439	\$ 56,112	13.0%

The following table summarizes the Berwick Cemetery Trust Fund's fund balance for fiscal year 2014 with 2013 information for comparison.

	<u>2014</u>	<u>2013</u>	\$ Chg	% Chg
Fund balance:				
Nonspendable	\$ 866,076	\$ 778,726	\$ 87,350	11.2%
Restricted	8,021	-	8,021	n/a
Total fund balance	\$ 874,097	\$ 778,726	\$ 95,371	12.2%

Proprietary Funds

The Town's proprietary funds provide the same type of information fund in the governmental-wide financial statements, but in more detail. The Water Department had an increase in net position for the current year of \$80,948 and a total net position of \$3,479,086.

General Fund Budgetary Highlights

The Town continues to meet its responsibilities for sound financial management. As shown in Schedule 1, although actual revenues were under budgeted revenues by \$86,233, actual expenditures were under budgeted appropriations by \$515,016. This resulted in a positive net effect of \$428,783. However, after transfers, the net change in fund balance was a positive \$224,517.

The unassigned fund balance at \$2,137,080 is a healthy figure and represents 18.0% of the total general fund budgeted appropriations for FY2015. The goal of the Town's fund balance policy is to maintain a General Fund unassigned fund balance of at least 12.5% of the yearly Education, Town, and York County appropriations. The Town's management anticipates that during the FY2016 budget process, the Board of Selectmen will consider utilizing the unassigned fund balance in excess of the 12.5% for the Town's Capital Budget.

The original (or adopted) budget for fiscal year 2013-2014 amount of \$12,098,426 and there were no adjustments made to the original budget during fiscal year 2014.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2014, the net book value of capital assets recorded by the Town increased by \$528,385.

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

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

	2014	2013
Art work and historical treasures	\$ 11,000	\$ 11,000
Land and other non-depreciable assets	871,646	713,415
Buildings and improvements, land improvements	1,290,041	1,301,503
Machinery and equipment	918,215	938,090
Vehicles	769,250	854,613
Infrastructure	6,238,616	5,751,762
	\$ 10,098,768	\$ 9,570,383

At the end of fiscal year 2014, the Town had invested \$1,026,820 in a broad range of capital assets as well as recognizing capital assets previously unrecorded.

The following chart identifies the assets that were added during fiscal year 2014.

		Category	Category Total
Land			
Genl Govt	Berwick Road - old cemetery & fire hydrant	23,800	
	Blackberry Hill Road - cemetery	40,200	
	Saw Mill Hill Road - Lord's Cemetery	56,500	
	95 School Street - open space in Dobson Woods	10,500	
	Old Pine Hill Road North - open space in Dobson Woods	8,700	
	15 Sullivan Street - Town Hall parking lot	<u>51,500</u>	\$ 191,200
Land improvements			
Genl Govt	Fencing - near Sewer Dist. Property at 11 School St	<u>4,000</u>	4,000
Building and building improvements			
Public Safety	Install new shower area at fire station	11,043	
Public Works	Salt shed (previously missed item)	<u>109,356</u>	120,399
Machinery and equipment			
Genl Govt	Lenovo ThinkServer (TRIO server)	4,280	
	Ricoh copier (previously missed item)	4,512	
	Dell PowerEdge server (previously missed item)	5,505	
Public Safety	Camera equipment for cruiser	3,820	
Public Works	Snapper 48" 20hp mower	4,999	
	Used cab 938G replacement for loader	37,033	
Recreation	MyRec software with online registration	2,895	
Water Dept	Regenerative blower motor	<u>2,029</u>	\$ 65,073
Vehicles			
Public Safety	2014 Dodge Charge police cruiser	<u>23,494</u>	23,494
Infrastructure			
Public Works	Reclaim Pine Hill Road (Worster to Cranberry Meadow)	305,058	
Water Dept	Standpipe painting	<u>317,596</u>	\$ 622,654
Total Assets Added During FY2014			<u>\$ 1,026,820</u>

The depreciation expense for 2014 was \$463,256.

The Town has appropriated \$288,678 in fiscal year 2015 for the following capital expenditures: one and one half police cruisers, fire department's pumper replacement, refurbish the fire department's truck 1, new financial software, replacement of the Town Hall's phone system, restore map plotter, replacement of the police department's repeater and antenna, seven sets of personal protective equipment for the fire department, hose replacement for the fire department, fire station renovations, new roof for the public works garage, repair the salt shed walls, and funds to go into the highway infrastructure account for roads, bridges and sidewalks. Refer to Note 5 of the Notes to Financial Statements for more detailed information.

Long-Term Debt Activity

As of June 30, 2014, the Town had a total of \$1,125,590 of outstanding general obligation debt versus \$1,258,391 last year. Other obligations include vacation and sick time. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Economic Factors and Next Year's Budget and Tax Rates

The Town's assessed value ratio as of April 1, 2014 is 108%, up 1% from the April 1, 2013 assessed value ratio and just under the State maximum cap of 110%.

The total assessed value as of April 1, 2014, is \$631,795,462, a decrease of \$505,244 or .1% from the prior year. The Town of Berwick's tax rate is \$15.90.

The Town's municipal appropriation is \$5,060,095; a decrease of \$286,744 or -5.4% when compared to FY 2014. An increase in non-property tax revenue of \$82,699 and a decrease in the use of unassigned fund balance of \$145,000 resulted in a net appropriation of \$3,172,396; a decrease of \$224,443 or -6.6%.

The largest decrease in the municipal budget was in the funding of capital projects. For fiscal year 2014, the Town voters approved raising and appropriating \$391,685 to various capital projects and equipment reserves, along with utilizing \$250,000 of unassigned fund balance for highway infrastructure improvements. However, for fiscal year 2015, the Town voters approved raising and appropriating only \$183,678 to fund various capital projects and equipment reserves, as well as only utilizing \$105,000 of unassigned fund balance for highway infrastructure improvements. This was an overall reduction of \$353,000 or -55.0%.

The Town's contribution to MSAD #60's budget is \$6,430,003; an increase of \$30,306 or 0.5%.

The County tax assessment increased by \$5,223, or 1.5%.

Contacting the Town's Financial Management

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

TOWN OF BERWICK, MAINE
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 119,018	\$ 123,280	\$ 242,298
Investments	5,081,867	-	5,081,867
Receivables:			
Accounts	40,757	164,261	205,018
Taxes receivable (net of allowance of \$35,000)	682,333	-	682,333
Tax liens	463,295	-	463,295
Due from other governments	9,622	-	9,622
Tax acquired property	2,979	-	2,979
Prepaid expenses	46,059	-	46,059
Inventory	70,204	31,356	101,560
Internal balances	2,764	(2,764)	-
Total current assets	6,518,898	316,133	6,835,031
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets	734,000	148,646	882,646
Depreciable capital assets, net	5,042,962	4,173,160	9,216,122
Total noncurrent assets	5,776,962	4,321,806	10,098,768
TOTAL ASSETS	\$ 12,295,860	\$ 4,637,939	\$ 16,933,799
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 479,007	\$ 5,459	\$ 484,466
Accrued wages and benefits	46,415	3,188	49,603
Due to other governments	26,375	-	26,375
Other liabilities	113,640	-	113,640
Accrued interest	-	6,458	6,458
Current portion of long-term obligations	-	133,852	133,852
Total current liabilities	665,437	148,957	814,394
Noncurrent liabilities:			
Bonds payable	-	991,738	991,738
Accrued compensated absences	214,582	18,158	232,740
Total noncurrent liabilities	214,582	1,009,896	1,224,478
TOTAL LIABILITIES	880,019	1,158,853	2,038,872
NET POSITION			
Invested in capital assets, net of related debt	5,776,962	3,196,216	8,973,178
Restricted	1,383,224	-	1,383,224
Unrestricted	4,255,655	282,870	4,538,525
TOTAL NET POSITION	11,415,841	3,479,086	14,894,927
TOTAL LIABILITIES AND NET POSITION	\$ 12,295,860	\$ 4,637,939	\$ 16,933,799

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Activities
For the Year Ended June 30, 2014

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
Primary government:							
Governmental activities:							
General government	\$ 866,036	\$ 33,497	\$ -	\$ -	\$ (832,539)	\$ -	\$ (832,539)
Public safety	2,195,710	25,041	4,884	-	(2,165,785)	-	(2,165,785)
Public works	704,351	-	-	-	(704,351)	-	(704,351)
Health and welfare	485,229	38,788	4,155	-	(442,286)	-	(442,286)
Recreation	213,969	65,004	500	-	(148,465)	-	(148,465)
Education	6,399,697	-	-	-	(6,399,697)	-	(6,399,697)
County tax	351,890	-	-	-	(351,890)	-	(351,890)
Outside appropriations	41,026	-	-	-	(41,026)	-	(41,026)
Unclassified	57,981	-	50,604	-	(7,377)	-	(7,377)
Unallocated depreciation (Note 4)	7,701	-	-	-	(7,701)	-	(7,701)
Total governmental activities	11,323,590	162,330	60,143	-	(11,101,117)	-	(11,101,117)
Business-type activities:							
Water department	517,953	609,840	-	-	-	91,887	91,887
Total business-type activities	517,953	609,840	-	-	-	91,887	91,887
Total primary government	\$ 11,841,543	\$ 772,170	\$ 60,143	\$ -	(11,101,117)	91,887	(11,009,230)
General revenues:							
Property taxes, levied for general purposes					10,018,170		10,018,170
Motor vehicle and boat excise taxes					1,213,534		1,213,534
Grants and contributions not restricted to specific programs:							
State Revenue Sharing					373,177		373,177
Homestead exemption					151,804		151,804
BETE reimbursement					41,203		
Local road assistance					62,444		62,444
Other State aid					43,881		43,881
Other Federal aid					-		-
Unrestricted investment earnings					195,755		195,755
Miscellaneous revenues					63,804	(489)	63,315
Net transfers					10,450	(10,450)	-
Total general revenues					12,174,222	(10,939)	12,122,080
Change in net assets							
Net position - beginning					1,073,105	80,948	1,154,053
					10,342,736	3,398,138	13,740,874
Net position - ending					\$ 11,415,841	\$ 3,479,086	\$ 14,894,927

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Balance Sheet
Governmental Funds
June 30, 2014

	General	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	\$ 101,285	\$ -	\$ -	\$ -	17,733	\$ 119,018
Investments	3,720,219	-	487,551	874,097	-	5,081,867
Receivables:						
Accounts	40,757	-	-	-	-	40,757
Taxes (net of allowance for uncollectibles)	682,333	-	-	-	-	682,333
Tax liens	463,295	-	-	-	-	463,295
Due from other governments	4,738	-	-	-	4,884	9,622
Tax acquired property	2,979	-	-	-	-	2,979
Prepaid expenses	46,059	-	-	-	-	46,059
Inventory	70,204	-	-	-	-	70,204
Due from other funds	7,338	816,197	-	-	685,115	1,508,650
Total assets	\$ 5,139,207	\$ 816,197	\$ 487,551	\$ 874,097	\$ 707,732	\$ 8,024,784

LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities:						
Accounts payable	\$ 154,344	\$ 305,058	\$ -	\$ -	19,605	\$ 479,007
Accrued wages and benefits	46,415	-	-	-	-	46,415
Due to other governments	26,375	-	-	-	-	26,375
Other liabilities	113,640	-	-	-	-	113,640
Due to other funds	1,501,312	-	-	-	4,574	1,505,886
Total liabilities	1,842,086	305,058	-	-	24,179	2,171,323
Deferred inflows of resources:						
Deferred revenues	867,601	-	-	-	-	867,601
Total deferred inflows of resources	867,601	-	-	-	-	867,601
Fund balances:						
Nonspendable	119,242	-	446,213	866,076	-	1,431,531
Restricted	-	-	41,338	8,021	21,576	70,935
Committed	-	511,139	-	-	610,299	1,121,438
Assigned	173,198	-	-	-	51,678	224,876
Unassigned	2,137,080	-	-	-	-	2,137,080
Total fund balances	2,429,520	511,139	487,551	874,097	683,553	4,985,860
Total liabilities, deferred inflows of resources and fund balances	\$ 5,139,207	\$ 816,197	\$ 487,551	\$ 874,097	\$ 707,732	\$ 8,024,784

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2014

Total fund balances - total governmental funds, Statement C \$ 4,985,860

Amounts reported for governmental activities in the statement of net position (Statement A) are different because:

Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. More specifically:

Non-depreciable capital assets	\$ 734,000
Depreciable capital assets, net	5,042,962
	5,776,962

Long-term liabilities are not due and payable in the current period and therefore not reported in the funds:
 Compensated absences (214,582)

Deferred revenues -- more specifically, property taxes and liens not reported on Statement A 867,601

Net position of governmental activities **\$ 11,415,841**

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2014

	General	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes						
Property taxes	\$ 10,022,342	\$ -	\$ -	\$ -	\$ -	\$ 10,022,342
Excise taxes	1,213,534	-	-	-	-	1,213,534
Licenses and permits	7,290	-	-	-	-	7,290
Intergovernmental	610,065	62,444	-	-	4,884	677,393
Investment income, net of unrealized gains/(losses)	5,122	-	66,510	124,097	26	195,755
Charges for services	90,036	-	-	3,500	116,263	209,799
Unclassified	63,804	-	-	-	500	64,304
Total revenues	12,012,193	62,444	66,510	127,597	121,673	12,390,417
Expenditures:						
Current:						
General government	1,015,634	-	-	-	-	1,015,634
Public safety	2,028,740	-	-	-	-	2,028,740
Public works	646,193	-	-	-	-	646,193
Recreation & culture	169,865	-	-	-	-	169,865
Education	6,399,697	-	-	-	-	6,399,697
County tax	351,890	-	-	-	-	351,890
Health & welfare	482,441	-	-	-	-	482,441
Outside appropriations	41,026	-	-	-	-	41,026
Unclassified	40,955	-	3,598	32,226	61,017	137,796
Capital outlay	-	335,451	-	-	73,609	409,060
Total expenditures	11,176,441	335,451	3,598	32,226	134,626	11,682,342
Excess (deficiency) of revenues over (under) expenditures	835,752	(273,007)	62,912	95,371	(12,953)	708,075
Other financing sources (uses):						
Transfers in	52,084	280,000	-	-	368,485	700,569
Transfers out	(663,319)	-	(6,800)	-	(20,000)	(690,119)
Total other financing sources (uses)	(611,235)	280,000	(6,800)	-	348,485	10,450
Net change in fund balances	224,517	6,993	56,112	95,371	335,532	718,525
Fund balances, beginning of year	2,205,003	504,146	431,439	778,726	348,021	4,267,335
Fund balances, end of year	\$ 2,429,520	\$ 511,139	\$ 487,551	\$ 874,097	\$ 683,553	\$ 4,985,860

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2014

Net change in fund balances - total governmental funds (from Statement E)	\$ 718,525
Amounts reported for governmental activities in the statement of activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital asset purchases capitalized	713,450
Capital assets disposed	(28,965)
Depreciation expense	(323,613)
	360,872
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(4,172)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. More specifically, this represents the change in long term accrued compensated absences. (Note 5)	(2,120)
<hr/>	
Change in net position of governmental activities (see Statement B)	\$ 1,073,105

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2014

	Enterprise Funds
	Water
	Department
ASSETS	
Current assets:	
Cash	\$ 123,280
Accounts receivable (net of allowance for uncollectibles)	164,261
Due from other governments	-
Inventory	31,356
Due from other funds	-
Total current assets	318,897
Noncurrent assets:	
Land	148,646
Buildings and improvements	1,475,014
Vehicles and equipment	1,129,366
Plant / infrastructure	4,020,580
Total capital assets	6,773,606
Less: accumulated depreciation	(2,451,800)
Total noncurrent assets	4,321,806
Total assets	\$ 4,640,703
LIABILITIES AND NET POSITION	
Current liabilities:	
Accounts payable	\$ 5,459
Accrued payroll and related liabilities	3,188
Accrued interest	6,458
Current portion of long-term debt	133,852
Due to other funds	2,764
Total current liabilities	151,721
Noncurrent liabilities:	
Bonds payable	991,738
Accrued compensated absences	18,158
Total noncurrent liabilities	1,009,896
Total liabilities	1,161,617
NET POSITION	
Invested in capital assets, net of related debt	3,196,216
Unrestricted	282,870
Total net position	3,479,086
Total liabilities and net position	\$ 4,640,703

See accompanying notes to financial statements.

Statement H

TOWN OF BERWICK, MAINE
Statement of Revenues, Expenditures and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2014

		Enterprise Funds
		Water
		Department
Operating Revenues:		
Charges for services	\$	609,840
Other		(825)
Total operating revenues		609,015
Operating Expenses:		
Labor and salaries		150,332
Employee benefits		40,453
Payroll taxes		15,682
Audit services		2,128
Contract labor and other services		5,225
Operating supplies		43,006
Equipment / equipment maintenance		22,930
Purchase of power		23,372
Utilities		11,048
Water testing		2,070
Sewer disposal		10,231
Postage		2,388
Clothing		5,650
Depreciation		139,643
Amortization		2,402
Miscellaneous		11,851
Total operating expenses		488,411
Operating Income (Loss)		120,604
Other financing sources (uses):		
Interest income		336
Interest expense		(29,542)
Transfers in		21,634
Transfers out		(32,084)
Total other financing sources (uses)		(39,656)
Change in Net Position		80,948
Net position, beginning of year		3,398,138
Net position, end of year	\$	3,479,086

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2014

	Enterprise Funds
	Water
	Department
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 625,197
Other receipts	(825)
Payments to employees	(150,244)
Payments to suppliers	(227,310)
Net cash provide (used) by operating activities	<u>246,818</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Income	336
Net cash provided (used) by investing activities	<u>336</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest payments on bond payable	(29,960)
Principal payments on bond payable	(132,801)
Transfers - net	(10,450)
Purchase of capital assets	(307,157)
Net cash provided (used) by capital and related financing activities	<u>(480,368)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(233,214)
CASH AND CASH EQUIVALENTS - JULY 1	<u>356,494</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 123,280</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 120,604
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation and amortization expense	142,045
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	5,618
(Increase) decrease in inventory	(2,737)
(Increase) decrease in due from other governments	9,739
(Increase) decrease in due from other funds	-
(Increase) decrease in unamortized deferred refunding	3,444
(Increase) decrease in bond costs	-
(Decrease) increase in accounts payable	(15,138)
(Decrease) increase in accrued payroll	51
(Decrease) increase in accrued interest	-
(Decrease) increase in due to other funds	(16,845)
(Decrease) increase in unamortized bond premium	-
(Decrease) increase in compensated absences	37
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 246,818</u>

See accompanying notes to financial statements.

Statement J

TOWN OF BERWICK, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2014

		Private-purpose Trust Fund Clark Clement Scholarship
<hr/>		
ASSETS		
Cash and cash equivalents	\$	6,318
Investments		30,000
<hr/>		
Total assets		36,318
<hr/>		
LIABILITIES		
Accounts payable	\$	-
<hr/>		
Total liabilities		-
<hr/>		
NET POSITION		
Nonspendable		30,000
Restricted		6,318
<hr/>		
Total Net Position		36,318
<hr/>		
TOTAL LIABILITIES AND NET POSTION	\$	36,318

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2014

		Private-purpose Trust Funds
		Clark Clement Scholarship
<hr/>		
Additions:		
Donations	\$	-
Investment income		24
Total additions		<hr/> 24
<hr/>		
Deductions:		
Scholarships awarded		1,200
Total deductions		<hr/> 1,200
<hr/>		
Change in net position		(1,176)
Net position, beginning of year		<hr/> 37,494
Net position, end of year	\$	36,318

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has not component units as described by GASB Statement No. 14 and amended by GASB Statement No. 39.

B. Government-Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's Water Department is categorized as business-type activities. All other activities of the Town are categorized as governmental.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Component units that are fiduciary in nature have been excluded from these financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Proprietary Funds

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

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

3. Fiduciary Funds

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

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

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

D. Basis of Accounting

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Accrual

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

2. Modified Accrual

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

E. Budget

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

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

1. Early in the second half of the year, the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town is called for the purposes of adopting the proposed budget after public notice of the meeting is given.
3. The budget is adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Deposits and Investments

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

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

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

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

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

G. Inventories

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

H. Interfund Receivables and Payables

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

I. Transactions Between Funds

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

J. Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$35,000 as of June 30, 2014 for taxes and liens receivables.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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 use lives are as follows:

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

L. Long-term Obligations

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

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

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt 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, 2014, the Town's liability for compensated absences is \$232,740.

N. Net Position

Net position represents the difference between all other elements in a statement of financial position. Net position invested in capital assets, net of related debt 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.

O. 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.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

The policy establishes a process and criteria for the continued evaluation of that target level as conditions warrant. The policy also establishes a process for maintaining the targeted level of unassigned fund balance, and the priority for the use of amounts in excess of the target.

Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

The General Fund unassigned fund balance total of \$2,137,080 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

The following is a summary of the various components of fund balances by funds with the change from 2013 to 2014:

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

	<u>2014</u>	<u>2013</u>	<u>\$ Change</u>
Major Funds:			
General Fund:			
Nonspendable	\$ 119,242	\$ 147,055	\$ (27,813)
Assigned	173,198	440,870	(267,672)
Unassigned	<u>2,137,080</u>	<u>1,617,078</u>	<u>520,002</u>
Subtotal General Fund	<u>2,429,520</u>	<u>2,205,003</u>	<u>224,517</u>
Highway Improvement Reserve:			
Committed	511,139	504,146	6,993
Lena Clark Trust:			
Nonspendable	446,213	402,736	43,477
Restricted	41,338	28,703	12,635
Cemetery Trust:			
Nonspendable	866,076	778,726	87,350
Restricted	<u>8,021</u>	<u>-</u>	<u>8,021</u>
Total Major Funds	\$ <u>4,302,307</u>	\$ <u>3,919,314</u>	\$ <u>382,993</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 3,858	\$ 4,999	\$ (1,141)
Committed	66,076	26,688	39,388
Assigned	51,678	48,201	3,477
Capital Project Funds:			
Committed	544,223	249,654	294,569
Permanent Funds:			
Restricted	<u>17,718</u>	<u>18,479</u>	<u>(761)</u>
Total Nonmajor Funds	\$ <u>683,553</u>	\$ <u>348,021</u>	\$ <u>335,532</u>

P. Revenue Recognition – Property Taxes – Modified Accrual Basis

The Town's property tax for the current year was levied September 3, 2013 on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Taxes were due on October 15, 2013 and April 15, 2014. Interest on unpaid taxes commenced on October 16, 2013 and April 16, 2014, at 7% per annum.

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Program Revenues

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

R. Operating/Non-operating Proprietary Fund Revenues

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

S. 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.

T. Use of Estimates

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

NOTE 2 – DEPOSITS AND INVESTMENTS

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

A. Deposits

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2014, cash consisted of the following:

	<u>Carrying amount</u>	<u>Bank balance</u>
Checking, savings, NOW, and certificates of deposit accounts		
Government Funds	223,280	258,775
Cash equivalents	3,766,428	4,260,436
Petty Cash - Government Funds	1,285	1,285
Totals	\$ <u>3,990,993</u>	\$ <u>4,520,496</u>

B. Investments

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

At June 30, 2014, the Town's investments were comprised of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturities</u>		
		<u>Not Applicable</u>	<u>Less than 1 Year</u>	<u>1 Year to 5 Years</u>
Mutual funds, ETFs and closed-end funds	\$ 1,296,624	-	1,296,624	-
Fixed income	36,548	36,548	-	-
Total Fair Value:	\$ 1,333,172	36,548	1,296,624	-
% of Portfolio:		2.7%	97.30%	0.00%

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

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair market value of an investment. The Town does not have a policy related to interest rate risk.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 3 – RECEIVABLES

A. Receivables

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

	<u>General</u>	<u>Enterprise Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Receivables:				
Taxes	\$ 682,333	\$ -	\$ -	\$ 682,333
Tax Liens	463,295	-	-	463,295
Accounts	40,757	164,261	-	205,018
Intergovernmental	4,738	-	4,884	9,622
Net total receivables	\$ 1,191,123	\$ 164,261	\$ 4,884	\$ 1,360,268

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

At the end of the current fiscal year, the *deferred revenue* reported in the governmental funds was \$867,601.

B. Property Taxes

Property taxes for the current year were committed on September 3, 2013, on the assessed value listed as of April 1 for all real and personal property located in the Town. Assessed values are periodically established by the Town’s Assessing Agent at 100% of assumed market value. The assessed value represented 107.0% of the estimated State valuation of \$581,350,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$36,551 for the year ended June 30, 2014.

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.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 3 – RECEIVABLES (Continued)

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

The following summarizes the 2014 and 2013 levies:

	<u>2014</u>	<u>2013</u>
Taxable Assessed Value	\$ 621,940,711	\$ 622,291,059
Tax Rate (per \$1,000)	<u>16.05</u>	<u>15.30</u>
Commitment	9,982,148	9,521,053
Supplemental Taxes Assessed	<u>5,858</u>	<u>6,682</u>
	9,988,006	9,527,735
Less: Abatements	2,410	9,697
Collections	<u>9,310,329</u>	<u>8,511,916</u>
Receivable at June 30, 2014 and 2013	675,267	1,006,122
Due Date(s)	1/2 10/15/2013	1/2 10/15/2012
	1/2 4/15/2014	1/2 4/15/2013
Interest Rates on Delinquent Taxes	7.0%	7.0%
Collection Rate	93.2%	89.4%

C. Intergovernmental Receivables

Intergovernmental receivables are comprised of the following:

General fund - FEMA Reimbursement	\$ 4,738
<hr/>	
Other governmental funds:	
Police grants special revenue funds:	
Maine Warden Service ATV grant	2,155
Maine Bureau of Highway Safety OUI grant	2,729
	<hr/>
Total	\$ 9,622
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TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 4 – INTERFUND ACCOUNTS

Individual interfund loans receivable and payable balances at June 30, 2014 were as follows:

	<u>Interfund loans receivable</u>	<u>Interfund loans payable</u>
Governmental Funds:		
General fund	\$ 7,338	\$ 1,501,312
Highway improvement reserve	816,197	-
Enterprise fund	-	2,764
Other governmental funds:		
Special revenue funds:		
Town hall water damage	863	-
T-shirts/hats	327	-
Police grants	-	4,559
Wellness grant	77	-
York Hospital grant	500	-
BEBA	2,091	-
Berwick community TV	66,076	-
Recreation programs	23,541	-
Recreation trips	28,137	-
Capital project funds:		
Civil defense	3,156	-
Highway equipment reserve	292,662	-
Fire department reserve	129,044	-
Recreation improvement reserve	4,613	-
Transfer station reserve	4,103	-
Police department reserve	18,287	-
Town hall reserve	91,638	-
Water department reserve	20,000	-
Permanent funds:		
300th anniversary trust	-	15
Totals:	\$ <u>1,508,650</u>	\$ <u>1,508,650</u>

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 4 – INTERFUND ACCOUNTS (Continued)

Interfund transfers during the year ended June 30, 2014 consisted of the following:

Fund	<u>Transfer In</u>	<u>Transfer Out</u>
General fund	\$ 52,084	\$ 663,319
Highway improvement reserve fund	280,000	-
Lena Clark trust fund	-	6,800
Enterprise fund (water department)	21,634	32,084
Other governmental funds:		
Special revenue funds:		
Recreation fees fund	-	20,000
Capital project funds:		
Highway equipment reserve fund	150,000	-
Fire department reserve fund	137,235	-
Recreation improvement reserve fund	3,150	-
Police department reserve fund	16,300	-
Town Hall reserve fund	61,800	-
Total other governmental funds	368,485	20,000
Totals	\$ 722,203	\$ 722,203

The transfers out comprised of the following:

1. From the General Fund: to provide funds for various capital projects (\$641,685) and the Town's share of the 1999 general obligation bond payment (\$21,634).
2. From the Permanent Fund's Lena Clark Trust Fund: to provide funds for the Town Hall HVAC system study (\$6,800).
3. From the Enterprise Fund (Water Department): to provide funding for accounting and administrative services provided to the Water Department during fiscal year 2014 (\$32,084).
4. From the Special Revenue Fund's Recreation Fees Fund: to provide funding to offset the recreation operations budget for fiscal year 2014 (\$20,000).

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 5 – CAPITAL ASSETS

A summary of capital assets is as follows:

	Balance 6/30/13	Additions & Reclassifications	Deductions & Reclassifications	Balance 6/30/14
<u>Governmental Activities</u>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 552,300	\$ 191,200	\$ (20,500)	\$ 723,000
Works of Art	11,000	-	-	11,000
<i>Total Capital Assets, not being depreciated</i>	<u>563,300</u>	<u>191,200</u>	<u>(20,500)</u>	<u>734,000</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	159,699	4,000	(6,255)	157,444
Buildings and Improvements	944,008	120,399	(3,400)	1,061,007
Machinery and Equipment	1,095,428	63,044	(86,861)	1,071,611
Vehicles	2,201,928	23,494	(27,899)	2,197,523
Infrastructure	3,366,889	311,313	-	3,678,202
<i>Total Capital Assets, being depreciated</i>	<u>7,767,952</u>	<u>522,250</u>	<u>(124,415)</u>	<u>8,165,787</u>
Less Accumulated Depreciation:				
Land Improvements	(134,257)	(4,269)	-	(138,526)
Buildings and Improvements	(416,181)	(87,251)	1,190	(502,242)
Machinery and Equipment	(760,317)	(56,067)	86,861	(729,523)
Vehicles	(1,356,205)	(105,900)	27,899	(1,434,206)
Infrastructure	(248,202)	(70,126)	-	(318,328)
Total Accumulated Depreciation	<u>(2,915,162)</u>	<u>(323,613)</u>	<u>115,950</u>	<u>(3,122,825)</u>
Total Capital Assets, being depreciated, net	<u>4,852,790</u>	<u>198,637</u>	<u>(8,465)</u>	<u>5,042,962</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,416,090</u>	<u>\$ 389,837</u>	<u>\$ (28,965)</u>	<u>\$5,776,962</u>

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

	<u>2014</u>	<u>2013</u>
Administration	\$ 10,287	\$ 9,468
Police	47,870	49,857
Fire	86,018	84,638
Public Works	167,515	124,076
Recreation	3,315	2,841
Recycling	907	908
Town-wide	<u>7,701</u>	<u>6,548</u>
Total depreciation expense	<u>\$ 323,613</u>	<u>\$ 278,336</u>

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 5 – CAPITAL ASSETS (continued)

	Balance 6/30/13	Additions & Reclassifications	Deductions & Reclassifications	Balance 6/30/14
<u>Business-type activities</u>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 48,646	\$ -	\$ -	\$ 148,646
Construction in progress	12,469		(12,469)	-
<i>Total Capital Assets, not being depreciated</i>	<u>161,115</u>	<u>-</u>	<u>(12,469)</u>	<u>148,646</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	-	-	-	-
Buildings and Improvements	1,475,014	-	-	1,475,014
Machinery and Equipment	1,097,669	2,029	-	1,099,698
Vehicles	29,668	-	-	29,668
Infrastructure	3,702,984	317,596	-	4,020,580
<i>Total Capital Assets, being depreciated</i>	<u>6,305,335</u>	<u>319,625</u>	<u>-</u>	<u>6,624,960</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(726,780)	(35,876)	-	(762,656)
Machinery and Equipment	(494,700)	(28,871)	-	(523,571)
Vehicles	(20,768)	(2,967)	-	(23,735)
Infrastructure	(1,069,909)	(71,929)	-	(1,141,838)
Total Accumulated Depreciation	<u>(2,312,157)</u>	<u>(139,643)</u>	<u>-</u>	<u>(2,451,800)</u>
Total Capital Assets, being depreciated, net	<u>3,993,178</u>	<u>179,982</u>	<u>-</u>	<u>4,173,160</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,154,293</u>	<u>\$ 179,982</u>	<u>\$ (12,469)</u>	<u>\$ 4,321,806</u>

NOTE 6 – LONG TERM DEBT

A. Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specific purposes in excess of certain percentages of state valuation of such municipality. At June 30, 2014, the Town was in compliance with these limitations.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 6 – LONG TERM DEBT (Continued)

B. Changes in Long-term Debt

Long-term liability activity for the year ended June 30, 2014, was as follows:

Governmental activities:

	Balance 7/1/2013	Additions	Deletions	6/30/2014	Current Portion
Accrued compensated absences	\$ 212,462	\$ 47,081	\$ (44,961)	\$ 214,582	\$ -
	<u>\$ 212,462</u>	<u>\$ 47,081</u>	<u>\$ (44,961)</u>	<u>\$ 214,582</u>	<u>\$ -</u>

Business-type activities:

	Balance 7/1/2013	Additions	Deletions	6/30/2014	Current Portion
Bonds payable	\$ 1,258,391	\$ -	\$ (132,801)	\$ 1,125,590	\$ 133,852
Accrued compensated absences	\$ 18,121	\$ 2,466	\$ (2,429)	\$ 18,158	\$ -
	<u>\$ 1,276,512</u>	<u>\$ 2,466</u>	<u>\$ (135,230)</u>	<u>\$ 1,143,748</u>	<u>\$ 133,852</u>

C. Bonds and Notes Payable

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 6 – LONG TERM DEBT (Continued)

The following is a summary of outstanding bonds payable at June 30, 2014:

	Business-type Activities
\$681,050 - 1999 General Obligation Bond due in annual principal and interest installments through February 2027. Interest is charged at a rate of 4.5% per annum. Annual payments are \$43,268.	\$ 418,740
\$434,627 - 2009 General Obligation Bond due in semi-annual principal and administrative fee installments through October 2019. This is a drinking water state revolving loan so no interest is charged. Semi-annual principal payments are either \$500 or \$28,487.	313,360
\$434,627 - 2009 General Obligation Bond due in semi-annual principal and administrative fee installments through October 2019. This is an ARRA drinking water state revolving loan so no interest is charged. Semi-annual principal payments are either \$500 or \$11,226.	123,490
\$300,000 - 2012 General Obligation Bond due in annual principal and semi-annual interest installments through November 2022. Interest is charged at a rate of between 1.48% and 2.585% per annum. Annual principal payments are \$30,000.	270,000
	\$ 1,125,590

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

Year	Principal	Interest	Total Debt Service
2015	\$ 133,852	\$ 24,297	\$ 158,149
2016	134,951	22,527	157,478
2017	136,100	20,678	156,778
2018	137,300	18,732	156,032
2019	138,555	16,868	155,423
2020-2024	326,228	55,169	381,397
2025-2027	118,604	10,814	129,418
	\$ 1,125,590	\$ 169,085	\$ 1,294,675

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 6 – LONG TERM DEBT (Continued)

D. Compensated Absences

The Town’s policy relating to compensated absences is described in Note 1, M. The long-term portion of this debt, amounting to \$214,582 for governmental activities at June 30, 2014 and \$18,158 for business-type activities at June 30, 2014, is expected to be paid in future years from future resources.

Long-term compensated absences as of June 30, 2014, are comprised of the following:

<u>Type of Leave</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Sick paid upon termination	\$ 136,342	\$ 14,621
Vacation	49,476	3,289
Annual Leave (Police Union)	21,559	-
Compensatory time	<u>7,204</u>	<u>247</u>
Totals:	<u>\$ 214,582</u>	<u>\$ 18,158</u>

On August 6, 2014, the Board of Selectmen approved the Teamsters contract. As part of this new union contract, the members of the Teamsters union have given up their rights to any sick leave upon termination, death or layoff. This will have a significant impact on the liability in future years.

NOTE 7 – EXPENDITURES OVER APPROPRIATION

The following expenditures were overspent at June 30, 2014:

Public works \$ 5,083

This overage was due to a year end change in inventory. Without the change in inventory, the public works budget would have come in under budget.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 8 – COMPONENTS OF FUND BALANCES

As of June 30, 2014, other fund balance components consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund:				
Tax acquired property	\$ 2,979	\$ -	\$ -	\$ -
Prepaid expenses	46,059	-	-	-
Inventory	70,204	-	-	-
Contingency	-	-	-	20,312
FY15 capital funding	-	-	-	105,000
Triumph restoration	-	-	-	4,138
Unfunded liability (accrd comp)	-	-	-	23,000
Recreation donation	-	-	-	858
Emergency management	-	-	-	312
Update properties	-	-	-	5,000
ADA repairs and modifications	-	-	-	11,004
EPA stormwater	-	-	-	3,574
Special Revenue Funds:				
Town Hall water damage	-	863	-	-
Tee shirts	-	327	-	-
Wellness incentive grant	-	77	-	-
York Hospital grant	-	500	-	-
BEBA fuel assistance	-	2,091	-	-
Cable TV	-	-	66,076	-
Recreation - Summer programs	-	-	-	23,541
Recreation - trips	-	-	-	28,137
Capital Project Funds:				
Highway improvement reserve	-	-	511,139	-
Civil defense	-	-	3,156	-
Highway equipment reserve	-	-	292,662	-
Fire Department reserve	-	-	114,044	-
Recreation improvement reserve	-	-	4,613	-
Transfer Station reserve	-	-	4,103	-
Police Department reserve	-	-	18,287	-
Town Hall reserve	-	-	87,358	-
Water Department reserve	-	-	20,000	-

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 8 – COMPONENTS OF FUND BALANCES (Continued)

	Nonspendable	Restricted	Committed	Assigned
Permanent Funds:				
Lena Clark trust	446,213	41,338	-	-
Cemetery trust	866,076	8,021	-	-
McCue Lord trust	-	1,189	-	-
Lord's cemetery trust	-	1,189	-	-
300th anniversary	-	2,768	-	-
Monument fund	-	835	-	-
Webster cemetery	-	4,199	-	-
Lena Clark Cemetery Road	-	7,538	-	-
Total governmental funds:	\$ <u>1,431,531</u>	\$ <u>70,935</u>	\$ <u>1,121,438</u>	\$ <u>224,876</u>

NOTE 9 – RISK MANAGEMENT

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

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

If the assets of the MMA Property and Casualty Pool, Worker's Compensation Pool or the Unemployment Compensation Pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal liability and other obligations and to maintain actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment upon its members for the amount needed to make up the deficiency. There has been no such deficiency in the past three years. Management believes that no such deficiency exists as of June 30, 2014.

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 9 – RISK MANAGEMENT (Continued)

Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2014. There have been no significant reductions in the commercial coverage from the prior year and no settlements have exceeded insurance coverage in any of the past three years.

NOTE 10 – PENSION PLANS

A. Maine PERS – Consolidated Plan

Description of Plan – The Town contributes to the Maine Public Employees Retirement System Consolidate Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State legislature. The Maine Public Employees Retirement System (Maine PERS) provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to established and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. The report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

Funding Policy – Plan members are required to contribute 6.5% of their annual covered salary depending upon the plan they are in and the Town of Berwick is required to contribute an actuarially determined rate. The current rates are 6.5% and 12.8% of annual covered payroll. The contribution rates of plan members and the Town of Berwick are established and may be amended by the Maine PERS Board of Trustees. As of June 30, 2014, the Town had an unfunded actuarial accrued liability credit computed using the actuarial method used for funding purposes. (The amount of the unfunded actuarial accrued liability credit as of June 30, 2014 is not currently available.) Actual plan contributions made by the Town and employees after the unfunded actuarial accrued liability credit was deducted from the annual pension cost were \$222,304, \$183,262 and \$183,981 for the years ended June 30, 2014, 2013 and 2012, respectively.

B. Deferred Compensation Plan

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 10 – PENSION PLANS (Continued)

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

Funding Policy – The contribution requirements of plan members and the Town are established and may be amended by the Town’s Board of Selectmen. For employees that choose to participate in the 457 plan alone, the Town will match up to 4% of the employee’s annual salary. For the Town’s employees that participate in the Town’s Regular AC defined benefit plan with Maine PERS, 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 2014, 2013, and 2012 were \$66,442, \$59,710, and \$58,863, respectively.

C. Other Retirement Contributions

Additionally, the Town participates in the Social Security Retirement Program. The Town’s contributions to Social Security were \$143,319, \$132,592, and \$148,641 for the years ended June 30, 2014, 2013, and 2012.

NOTE 11 – OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2014, the Town’s share was approximately:

	Outstanding Debt	Town's Percentage	Total Share
County of York	\$ 7,900,000	2.03%	\$ 159,975
MSAD No. 60	10,249,639	38.93%	3,990,184
			\$ 4,150,159

NOTE 12 – LEASE COMMITMENT

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2014

NOTE 13 – CONTINGENCIES

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

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

Required Supplemental Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

TOWN OF BERWICK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
All Budgeted Governmental Funds
For the year ended June 30, 2014

	General Fund			Variance with final budget positive (negative)
	Budgeted amounts		Actual	
	Original	Final		
Revenues:				
Taxes	\$ 11,072,140	\$ 11,072,140	\$ 11,235,876	\$ 163,736
Licenses and permits	6,000	6,000	7,290	1,290
Intergovernmental	642,286	642,286	610,065	(32,221)
Interest income	42,000	42,000	55,048	13,048
Charges for services	61,000	61,000	90,036	29,036
Other revenues	275,000	275,000	13,878	(261,122)
Total revenues	12,098,426	12,098,426	12,012,193	(86,233)
Expenditures:				
Current:				
General government	1,102,864	1,102,864	1,015,634	87,230
Public safety	2,101,559	2,101,559	2,028,740	72,819
Public works	641,110	641,110	646,193	(5,083)
Recreation and culture	183,538	183,538	169,865	13,673
Education	6,399,697	6,399,697	6,399,697	-
County tax	351,890	351,890	351,890	-
Health and welfare	547,811	547,811	482,441	65,370
Outside appropriations	59,567	59,567	41,026	18,541
Unclassified	112,551	303,421	40,955	262,466
Total expenditures	11,500,587	11,691,457	11,176,441	515,016
Excess (deficiency) of revenues over (under) expenditures	597,839	406,969	835,752	428,783
Other financing sources (uses):				
Utilization of assigned fund balance	-	190,870	-	(190,870)
Transfers in from water department	45,480	45,480	32,084	(13,396)
Transfers in from special revenue funds	20,000	20,000	20,000	-
Transfers to highway improvement reserve	(280,000)	(280,000)	(280,000)	-
Transfers to capital projects fund	(361,685)	(361,685)	(361,685)	-
Transfers to water department	(21,634)	(21,634)	(21,634)	-
Total other financing sources (uses)	(597,839)	(406,969)	(611,235)	(204,266)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - budgetary basis	-	-	224,517	224,517
Net change in fund balance			224,517	
Fund balances, beginning of year			2,205,003	
Fund balances, end of year	\$		2,429,520	

See accompanying notes to financial statements.

Other Supplementary Information

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

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

TOWN OF BERWICK, MAINE
Comparative Balance Sheet - General Fund
June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash	\$ 101,285	\$ 560,073
Investments	3,720,219	2,413,974
Receivables:		
Accounts	40,757	9,971
Taxes (net of allowance for uncollectibles \$35,000)	682,333	776,677
Tax liens	463,295	391,872
Due from other governments	4,738	15,589
Tax acquired property	2,979	2,979
Prepaid expenses	46,059	51,870
Inventory	70,204	92,206
Due from other funds	7,338	19,609
Total assets	\$ 5,139,207	\$ 4,334,820
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 154,344	\$ 201,628
Accrued wages and benefits	46,415	36,919
Due to other governments	26,375	115
Other liabilities	113,640	161,148
Due to other funds	1,501,312	858,234
Total liabilities	1,842,086	1,258,044
Deferred inflows of resources:		
Deferred tax revenues	867,601	871,773
Total deferred inflows of resources	867,601	871,773
Fund balance:		
Nonspendable	119,242	147,055
Restricted	-	-
Committed	-	-
Assigned	173,198	440,870
Unassigned	2,137,080	1,617,078
Total fund balance	2,429,520	2,205,003
Total liabilities and fund balance	\$ 5,139,207	\$ 4,334,820

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
General Fund
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
Year ended June 30, 2014

(with comparative actual amounts for the year ended June 30, 2013)

	2014		Variance positive (negative)	2013 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 9,982,140	\$ 10,018,170	\$ 36,030	\$ 9,293,705
Change in deferred property tax revenue	-	4,172	4,172	-
Excise taxes	1,090,000	1,213,534	123,534	1,099,488
Total taxes	11,072,140	11,235,876	163,736	10,393,193
Licenses and permits:				
Town clerk fees	6,000	7,290	1,290	6,094
Total licenses and permits	6,000	7,290	1,290	6,094
Intergovernmental:				
State revenue sharing	433,800	373,177	(60,623)	483,584
Homestead exemption	125,109	151,804	26,695	127,816
BETE reimbursement	41,177	41,203	26	5,030
General assistance	17,500	16,338	(1,162)	20,594
Safer grant	-	-	-	6,332
Other state grants	24,700	27,543	2,843	25,539
FEMA reimbursement	-	-	-	28,428
Total intergovernmental	642,286	610,065	(32,221)	697,323
Interest and costs on taxes	40,000	49,926	9,926	41,650
Investment income	2,000	5,122	3,122	2,241
Total interest income	42,000	55,048	13,048	43,891
Charges for services:				
Recreation fees	-	-	-	(9,973)
Planning fees	13,000	26,207	13,207	15,969
Fire and rescue fees	-	165	165	-
Miscellaneous public works	-	-	-	10,461
Transfer station fees	34,000	38,788	4,788	34,555
Police fees, fines and outside work	14,000	24,876	10,876	22,058
Total charges for services	61,000	90,036	29,036	73,070

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

	2014		Variance positive (negative)	2013 Actual
	Budget	Actual		
Revenues, continued:				
Other revenues:				
Miscellaneous	25,000	13,878	(11,122)	72,645
Use of surplus	250,000	-	(250,000)	-
Total other revenues	275,000	13,878	(261,122)	72,645
Total revenues	12,098,426	12,012,193	(86,233)	11,286,216
Expenditures:				
Current:				
General government:				
General expense account	214,328	197,782	16,546	268,623
Assessing	76,600	72,907	3,693	88,215
Town administration	561,476	504,139	57,337	490,747
Town Hall	130,710	124,476	6,234	123,439
Planning	119,750	116,330	3,420	101,909
Total general government	1,102,864	1,015,634	87,230	1,072,933
Public safety:				
Police department	1,365,472	1,306,014	59,458	1,251,264
Fire department	553,731	540,370	13,361	499,500
Hydrants	182,356	182,356	-	182,356
Total public safety	2,101,559	2,028,740	72,819	1,933,120
Public works:				
Highway	641,110	646,193	(5,083)	529,789
Total public works	641,110	646,193	(5,083)	529,789
Recreation and Culture:				
Parks & Recreation	105,538	91,865	13,673	91,739
Berwick Library Association	78,000	78,000	-	72,500
Total recreation	183,538	169,865	13,673	164,239
Education	6,399,697	6,399,697	-	6,390,036

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

	2014		Variance positive (negative)	2013 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County Tax	351,890	351,890	-	319,310
Health and Welfare:				
Refuse disposal	473,811	424,527	49,284	397,384
General assistance	35,000	18,914	16,086	36,066
Sewer District	39,000	39,000	-	39,000
Total health and welfare	547,811	482,441	65,370	472,450
Outside Appropriations:				
Ambulance service	35,287	17,891	17,396	34,908
Nursing service	7,000	7,000	-	6,968
Sexual Assault Response Services	1,000	-	1,000	1,000
York County Shelter	-	-	-	1,000
Christmas decorations	630	485	145	518
Memorial Day parade	1,200	1,200	-	1,200
Seacoast Shipyard Association	500	500	-	500
So. Maine Area Agency on Aging	2,200	2,200	-	2,200
York County Community Action	-	-	-	2,000
Caring Unlimited	2,000	2,000	-	1,920
Counseling Service	-	-	-	2,000
Child Abuse Prevention	-	-	-	300
Coast Bus Service	8,500	8,500	-	6,810
American Legion	-	-	-	1,500
Table of Plenty	1,000	1,000	-	750
Miscellaneous	250	250	-	-
Total outside appropriations	59,567	41,026	18,541	63,574
Unclassified				
Operating contingency	30,000	9,688	20,312	13,464
Unfunded liability	23,000	-	23,000	-
Federal stormwater program	26,230	22,657	3,573	14,148
Economic development	5,127	5,070	57	19,873
Surveys	31,163	-	31,163	-
Property tax assistance ordinance	-	-	-	1,232
Emergency management	350	38	312	390
Recreation donation	858	-	858	-
ADA repairs/modifications	11,004	-	11,004	-
Update of properties	5,000	-	5,000	-
Triumph restoration	4,138	-	4,138	-
Purchase of Prime land	130,000	-	130,000	-
Overlay	36,551	3,502	33,049	9,697
Total unclassified	303,421	40,955	262,466	58,804

SCHEDULE A-2, Cont.

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

	2014		Variance positive (negative)	2013 Actual
	Budget	Actual		
Total expenditures	11,691,457	11,176,441	515,016	11,004,255
Excess of revenues over expenditures	406,969	835,752	428,783	281,961
Other financing sources (uses):				
Utilization of assigned fund balance	190,870	-	(190,870)	-
Transfers to highway improvement reserve	(280,000)	(280,000)	-	(320,000)
Transfer to special revenue funds	-	-	-	(41,696)
Transfers to capital projects fund	(361,685)	(361,685)	-	(55,000)
Transfers to water department	(21,634)	(21,634)	-	(21,634)
Transfer in from special revenue fund	20,000	20,000	-	10,000
Transfers in from water department	45,480	32,084	(13,396)	30,000
Total other financing sources (uses)	(406,969)	(611,235)	(204,266)	(398,330)
Excess of revenues and other financing sources over expenditures and other uses - budgetary basis	-	224,517	224,517	(116,369)
Net change in fund balance		224,517		(116,369)
Fund balance, beginning of year		2,205,003		2,321,372
Fund balance, end of year	\$	2,429,520		2,205,003

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Combining Balance Sheet
All Other Governmental Funds
June 30, 2014

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 17,733	\$ 17,733
Due from other governments	4,884	-	-	4,884
Due from other funds	121,612	563,503	-	685,115
Total assets	\$ 126,496	\$ 563,503	\$ 17,733	\$ 707,732

LIABILITIES AND FUND BALANCES

Liabilities:				
Accounts payable	\$ 325	\$ 19,280	\$ -	\$ 19,605
Due to other funds	4,559	-	15	4,574
Total liabilities	4,884	19,280	15	24,179
Fund balances:				
Nonspendable	-	-	-	-
Restricted	3,858	-	17,718	21,576
Committed	66,076	544,223	-	610,299
Assigned	51,678	-	-	51,678
Unassigned	-	-	-	-
Total fund balance	121,612	544,223	17,718	683,553
Total liabilities and fund balances	\$ 126,496	\$ 563,503	\$ 17,733	\$ 707,732

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Other Governmental Funds
For the year ended June 30, 2014

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Investment income, net of unrealized gains/(losses)	\$ -	\$ -	\$ 26	\$ 26
Intergovernmental	4,884	-	-	4,884
Charges for services	115,525	-	738	116,263
Other revenue	-	-	500	500
Total revenues	120,409	-	1,264	121,673
Expenditures:				
Capital outlay	-	73,609	-	73,609
Other	58,685	307	2,025	61,017
Total expenditures	58,685	73,916	2,025	134,626
Excess (deficiency) of revenues over (under) expenditures	61,724	(73,916)	(761)	(12,953)
Other financing sources (uses):				
Operating transfer in	-	368,485	-	368,485
Operating transfer (out)	(20,000)	-	-	(20,000)
Total other financing sources (uses)	(20,000)	368,485	-	348,485
Net change in fund balances	41,724	294,569	(761)	335,532
Fund balances, beginning of year	79,888	249,654	18,479	348,021
Fund balances, end of year	\$ 121,612	\$ 544,223	\$ 17,718	\$ 683,553

See accompanying notes to financial statements.

Special Revenue Funds Description

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF BERWICK, MAINE
Combining Balance Sheet
Non-Major Special Revenue Funds
June 30, 2014

(with comparative actual amounts for the year ended June 30, 2013)

	Town Hall		Berwick							Totals	
	Water Damage	Tee Shirts	Police Grants	Wellness Incentive	York Hospital	BEBA	Community Television	Recreation Fees	Recreation Trips	2014	2013
ASSETS											
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	4,884	-	-	-	-	-	-	4,884	-
Due from other funds	863	327	-	77	500	2,091	66,076	23,541	28,137	121,612	79,888
Total assets	\$ 863	327	4,884	77	500	2,091	66,076	23,541	28,137	126,496	79,888
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ -	-	325	-	-	-	-	-	-	325	-
Due to other funds	-	-	4,559	-	-	-	-	-	-	4,559	-
Total liabilities	-	-	4,884	-	-	-	-	-	-	4,884	-
Fund balances:											
Nondesignated	-	-	-	-	-	-	-	-	-	-	-
Restricted	863	327	-	77	500	2,091	-	-	-	3,858	4,999
Committed	-	-	-	-	-	-	66,076	-	-	66,076	26,688
Assigned	-	-	-	-	-	-	-	23,541	28,137	51,678	48,201
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	863	327	-	77	500	2,091	66,076	23,541	28,137	121,612	79,888
Total liabilities and fund balances	\$ 863	327	4,884	77	500	2,091	66,076	23,541	28,137	126,496	79,888

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Non-Major Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2014
 (with comparative actual amounts for the year ended June 30, 2013)

	Berwick										Totals	
	Town Hall	Water Damage	Tee Shirts	Police Grants	Wellness Incentive	York Hospital	BEBA	Community Television	Recreation Fees	Recreation Trips	2014	2013
Revenues:												
Intergovernmental		\$ -	-	4,884	-	-	-	-	-	-	4,884	-
Charges for services		-	85	-	-	-	655	50,519	23,127	41,139	115,525	129,701
Total revenues		-	85	4,884	-	-	655	50,519	23,127	41,139	120,409	129,701
Expenditures:												
Program expense		-	-	4,884	85	-	1,796	11,131	4,113	36,676	58,685	81,509
Total expenditures		-	-	4,884	85	-	1,796	11,131	4,113	36,676	58,685	81,509
Excess (deficiency) of revenues over (under) expenditures		-	85	-	(85)	-	(1,141)	39,388	19,014	4,463	61,724	48,192
Other financing sources:												
Transfers - in		-	-	-	-	-	-	-	-	-	-	41,696
Transfers - out		-	-	-	-	-	-	-	(20,000)	-	(20,000)	(10,000)
Total other financing sources		-	-	-	-	-	-	-	(20,000)	-	(20,000)	31,696
Net change in fund balance		-	85	-	(85)	-	(1,141)	39,388	(986)	4,463	41,724	79,888
Fund balances, beginning of year		863	242	-	162	500	3,232	26,688	24,527	23,674	79,888	-
Fund balances, end of year		\$ 863	327	-	77	500	2,091	66,076	23,541	28,137	121,612	79,888

See accompanying notes to financial statements.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds. The projects also include significant purchases of vehicles and equipment, as well as the servicing of leases and bonds associated with those purchases. Projects are generally segregated by the related Town department managing the project.

SCHEDULE F

TOWN OF BERWICK, MAINE
 Combining Balance Sheet
 Capital Project Funds
 June 30, 2014

(with comparative actual amounts for the year ended June 30, 2013)

	Civil Defense	Highway Equipment Reserve	Fire Department Reserve	Recreation Improvement Reserve	Transfer Station Reserve	Police Department Reserve	Town Hall Reserve	Water Department Reserve	Totals	
									2014	2013
ASSETS										
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-	-
Due from other funds	3,156	292,662	129,044	4,613	4,103	18,287	91,638	20,000	563,503	252,424
Total assets	\$ 3,156	292,662	129,044	4,613	4,103	18,287	91,638	20,000	563,503	252,424
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ -	-	15,000	-	-	-	4,280	-	19,280	2,770
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	15,000	-	-	-	4,280	-	19,280	2,770
Fund balances:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	3,156	292,662	114,044	4,613	4,103	18,287	87,358	20,000	544,223	249,654
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	3,156	292,662	114,044	4,613	4,103	18,287	87,358	20,000	544,223	249,654
Total liabilities and fund balances	\$ 3,156	292,662	129,044	4,613	4,103	18,287	91,638	20,000	563,503	252,424

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2014
 (with comparative actual amounts for the year ended June 30, 2013)

	Civil Defense	Highway Equipment Reserve	Fire Department Reserve	Recreation Improvement Reserve	Transfer Station Reserve	Police Department Reserve	Town Hall Reserve	Water Department Reserve	Totals	
									2014	2013
Revenues:										
Intergovernmental	\$ -	-	-	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-	-	-	8,837
Total revenues	-	-	-	-	-	-	-	-	-	8,837
Expenditures:										
Program expense	107	-	-	-	-	200	-	-	-	307
Capital outlay	-	4,999	24,259	325	-	30,102	13,924	-	-	73,609
Total expenditures	107	4,999	24,259	325	-	30,302	13,924	-	-	43,907
Excess (deficiency) of revenues over (under) expenditures	(107)	(4,999)	(24,259)	(325)	-	(30,302)	(13,924)	-	-	(73,916)
Other financing sources:										
Transfers - in	-	150,000	137,235	3,150	-	16,300	61,800	-	-	368,485
Transfers - out	-	-	-	-	-	-	-	-	-	-
Total other financing sources	-	150,000	137,235	3,150	-	16,300	61,800	-	-	55,000
Net change in fund balance	(107)	145,001	112,976	2,825	-	(14,002)	47,876	-	-	19,930
Fund balances, beginning of year	3,263	147,661	1,068	1,788	4,103	32,289	39,482	20,000	249,654	229,724
Fund balances, end of year	\$ 3,156	292,662	114,044	4,613	4,103	18,287	87,358	20,000	544,223	249,654

See accompanying notes to financial statements.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Berwick, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of the cemeteries.

SCHEDULE H

TOWN OF BERWICK, MAINE
Combining Balance Sheet
Permanent Funds

For the Year Ended June 30, 2014
(with comparative actual amounts for the year ended June 30, 2013)

	McCue Lord Trust	Lord's Cemetery Maintenance	300th Anniversary	Monument Fund	Webster Cemetery	Lena Clark Cemetery		Totals
						Road	2013	
ASSETS								
Cash and cash equivalents	\$ 1,189	1,189	2,783	835	4,199	7,538	17,733	-
Due from other funds	-	-	-	-	-	-	-	21,777
Total assets	1,189	1,189	2,783	835	4,199	7,538	17,733	21,777
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ -	-	-	-	-	-	-	3,298
Due to other funds	-	-	15	-	-	-	15	-
Total liabilities	-	-	15	-	-	-	15	3,298
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,189	1,189	2,768	835	4,199	7,538	17,718	18,479
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	1,189	1,189	2,768	835	4,199	7,538	17,718	18,479
Total liabilities and and fund balances	\$ 1,189	1,189	2,783	835	4,199	7,538	17,733	21,777

See accompanying notes to financial statements.

SCHEDULE I

TOWN OF BERWICK, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Permanent Funds
For the Year Ended June 30, 2014
(with comparative actual amounts for the year ended June 30, 2013)

	McCue Lord Trust	2	2	Lord's Cemetery Maintenance	300th Anniversary	Monument Fund	Webster Cemetery	Lena Clark Cemetery Road	Totals	
									2014	2013
Revenues:										
Investment income	\$	2	2	5	1	6	10	39	26	39
Donations		-	-	500	-	-	-	9,950	500	9,950
Other		-	-	738	-	-	-	738	738	-
Total revenues		2	2	1,243	1	6	10	1,264	1,264	9,989
Expenditures:										
Other miscellaneous		-	-	2,025	-	-	-	2,025	2,025	13,248
Total expenditures		-	-	2,025	-	-	-	2,025	2,025	13,248
Net change in fund balance		2	2	(782)	1	6	10	(761)	(761)	(3,259)
Fund balances, beginning of year		1,187	1,187	3,550	834	4,193	7,528	18,479	18,479	21,738
Fund balances, end of year	\$	1,189	1,189	2,768	835	4,199	7,538	17,718	17,718	18,479

See accompanying notes to financial statements.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

TOWN OF BERWICK, MAINE
Schedule of Capital Assets Used in the Operation of Governmental Funds by Function and Activity
June 30, 2014
 (with comparative actual amounts for the year ended June 30, 2013)

Function and Activity	Furniture					Totals	
	Land and Non-depreciable Assets	Buildings, Bldg Imprvmnts, & Land Imprvmnts	Fixtures, Equipment, & Vehicles	Infrastructure	2014	2013	
Administration	\$ -	-	128,732	-	128,732	287,602	
Recycling	98,100	36,301	-	-	134,401	134,401	
Fire	77,200	129,115	1,701,123	-	1,907,438	1,896,395	
Police	-	394,290	439,980	-	834,270	637,256	
Public Works	74,200	217,084	989,215	3,678,202	4,958,701	4,577,279	
Recreation	58,200	158,363	10,084	-	226,647	223,752	
Water	148,646	1,475,014	1,129,366	4,020,580	6,773,606	6,466,450	
Town Wide	426,300	283,298	-	-	709,598	574,567	
Total governmental fund capital assets	882,646	2,693,465	4,398,500	7,698,782	15,673,393	14,797,702	
Less: Accumulated Depreciation	-	(1,421,068)	(2,711,035)	(1,442,522)	(5,574,625)	(5,227,319)	
Net governmental fund capital assets	\$ 882,646	1,272,397	1,687,465	6,256,260	10,098,768	9,570,383	

See accompanying notes to financial statements.

SCHEDULE K

TOWN OF BERWICK, MAINE
Schedule of Changes in Governmental Funds Capital Assets - By Function and Activity
For the Year Ended June 30, 2014

Function and Activity	Balance 2013	Additions / Reclass	Deletions / Reclass	Balance 2014
Administration	\$ 287,602	14,297	(173,167)	128,732
Recycling	134,401	-	-	134,401
Fire	1,896,395	11,043	-	1,907,438
Police	637,256	224,913	(27,899)	834,270
Public Works	4,577,279	462,702	(81,280)	4,958,701
Recreation	223,752	2,895	-	226,647
Water	6,466,450	319,625	(12,469)	6,773,606
Town Wide	574,567	362,786	(227,755)	709,598
Total governmental fund capital assets	14,797,702	1,398,261	(522,570)	15,673,393
Less: Accumulated Depreciation	(5,227,319)	(463,256)	115,950	(5,574,625)
Net governmental fund capital assets	\$ 9,570,383	935,005	(406,620)	10,098,768

See accompanying notes to financial statements.

**TOWN OF BERWICK, MAINE
HISTORICAL TAX COMMITMENT DATA**

	FY10	FY11	FY12	FY13	FY14	FY15	FY16 EST	Est \$ Chg	Est % Chg
									FY16 vs. FY15
Municipal	\$4,067,365	\$4,304,822	\$4,945,369	\$4,574,959	\$5,310,288	\$5,060,095	\$5,720,476	\$660,381	13.1%
County	\$291,372	\$308,934	\$313,086	\$319,310	\$351,890	\$357,113	\$363,015 a	\$5,902	1.7%
Education	\$4,958,031	\$4,952,982	\$5,577,404	\$6,390,063	\$6,399,697	\$6,430,003	\$6,700,063 b	\$270,060	4.2%
Total Appropriations	\$9,316,768	\$9,566,738	\$10,835,859	\$11,284,332	\$12,061,875	\$11,847,211	\$12,783,554	\$936,343	7.9%
State Revenue Sharing	\$543,889	\$456,765	\$460,335	\$470,499	\$433,800	\$344,636	\$369,636	\$25,000	7.3%
Other Revenues	\$1,306,199	\$1,252,572	\$1,516,200	\$1,242,450	\$1,516,200	\$1,543,063	\$2,115,474	\$572,411	37.1%
Total Deductions	\$1,850,088	\$1,709,337	\$1,976,535	\$1,712,949	\$1,950,000	\$1,887,699	\$2,485,110	\$597,411	31.6%
Net to be Raised by Local Property									
Municipal	\$2,217,277	\$2,595,485	\$2,968,834	\$2,862,010	\$3,360,288	\$3,172,396	\$3,235,366	\$62,970	2.0%
County	\$291,372	\$308,934	\$313,086	\$319,310	\$351,890	\$357,113	\$363,015	\$5,902	1.7%
Education	\$4,958,031	\$4,952,982	\$5,577,404	\$6,390,063	\$6,399,697	\$6,430,003	\$6,700,063	\$270,060	4.2%
	\$7,466,680	\$7,857,401	\$8,859,324	\$9,571,383	\$10,111,875	\$9,959,512	\$10,298,444	\$338,932	3.4%
Overlay	\$185,328	\$86,856	\$55,160	\$73,071	\$36,551	\$86,230	\$36,000 c	(\$50,230)	-58.3%
Total Valuation Base	\$612,396,978	\$620,645,111	\$623,274,766	\$630,356,509	\$632,300,706	\$631,807,699	\$631,807,699	\$0	0.0%
Tax Rate									
Municipal *	\$3.92	\$4.32	\$4.85	\$4.66	\$5.37	\$5.16	\$5.18	\$0.02	0.4%
County	\$0.48	\$0.50	\$0.50	\$0.51	\$0.56	\$0.56	\$0.57	\$0.01	1.8%
Education	\$8.10	\$7.98	\$8.95	\$10.14	\$10.12	\$10.18	\$10.60	\$0.42	4.1%
	\$12.50	\$12.80	\$14.30	\$15.30	\$16.05	\$15.90	\$16.35	\$0.45	2.8%
* Includes Overlay									
Taxable Valuation	\$602,820,478	\$612,885,611	\$625,914,438	\$622,311,423	\$621,940,216	\$622,837,235			
State Valuation	\$609,200,000	\$597,850,000	\$589,650,000	\$579,900,000	\$581,350,000	\$576,350,000			
% of State Valuation	99.0%	102.5%	106.2%	107.3%	107.0%	108.1%			

NOTE: a) Estimated County Tax Assessment figure.

b) Estimated FY16 Education figure.

c) Estimated Overlay.

**TOWN OF BERWICK, MAINE
BUDGET SUMMARY**

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/28/2015	2016 PROPOSED BUDGET
200-01 GENERAL EXPENSE	\$ 197,782	\$ 216,015	\$ 151,776	\$ 220,139
200-13 ASSESSING DEPT.	\$ 72,907	\$ 76,550	\$ 55,471	\$ 72,050
200-05 TOWN ADMINISTRATION	\$ 286,385	\$ 307,872	\$ 214,856	\$ 342,208
200-07 TOWN CLERK	\$ 215,045	\$ 254,676	\$ 157,398	\$ 269,432
200-19 TOWN HALL	\$ 124,476	\$ 135,775	\$ 75,955	\$ 102,240
200-09 PLANNING DEPT.	\$ 113,480	\$ 119,700	\$ 76,107	\$ 133,458
500-01 PUBLIC WORKS	\$ 632,045	\$ 649,510	\$ 504,819	\$ 700,199
400-01 POLICE DEPARTMENT	\$ 1,302,256	\$ 1,474,942	\$ 938,779	\$ 1,531,292
400-03 FIRE DEPARTMENT	\$ 535,536	\$ 569,049	\$ 386,809	\$ 611,312
500-07 REFUSE DISPOSAL	\$ 424,485	\$ 431,838	\$ 262,742	\$ 448,424
600-05 RECREATION	\$ 91,445	\$ 103,225	\$ 72,269	\$ 105,079
850-01 INTERGOVERNMENTAL	\$ 6,751,587	\$ 6,787,116	\$ 4,643,788	\$ 7,063,078
920-01 PUBLIC AGENCIES	\$ 41,026	\$ 12,275	\$ 12,273	\$ 12,025
950-01 TRANSFERS & CONTINGENCY	\$ 894,363	\$ 546,668	\$ 407,717	\$ 985,618
300-03 GENERAL ASSISTANCE	\$ 18,914	\$ 35,000	\$ 5,686	\$ 25,000
950-02 MISC. EXPENSE	\$ 109,267	\$ 127,000	\$ 73,079	\$ 162,000
TOTAL GROSS BUDGET:	\$ 11,810,998	\$ 11,847,211	\$ 8,039,524	\$ 12,783,554
LESS ANTICIPATED REVENUES:		\$ (1,887,699)		\$ (2,485,110)
LESS MSAD #60 ASSESSMENT:		\$ (6,430,003)		\$ (6,700,063) *
LESS COUNTY TAX:		\$ (357,113)		\$ (363,015) **
PLUS ESTIMATED OVERLAY:		\$ 86,230		\$ 36,000 ***
TOTAL MUNICIPAL ASSESSMENT:		\$ 3,258,626		\$ 3,271,366
VALUATION 4/1/2014 & EST 4/1/2015:		631,807,699		631,807,699
		<u>ACTUAL</u>		<u>ESTIMATED</u>
MUNICIPAL TAX RATE:		\$ 5.16		\$ 5.18
COUNTY TAX RATE:		\$ 0.56		\$ 0.57 **
EDUCATION TAX RATE:		\$ 10.18		\$ 10.60 *
TOTAL TAX RATE:		\$ 15.90		\$ 16.35

* Estimated FY16 school appropriation

** Estimated County Tax assessment figure

*** Estimated Overlay

	2014	2015	2015	2016
	AMOUNT	AMOUNT	as of	AMOUNT
	<u>RECEIVED</u>	<u>APPROVED</u>	<u>2/27/2015</u>	<u>ESTIMATED</u>
ANTICIPATED REVENUES				
HOMESTEAD EXEMPTION	\$ (151,804)	\$ -	\$ (94,774)	\$ -
EXCISE/AUTO REGISTRATIONS	\$ (1,213,534)	\$ (1,125,000)	\$ (747,613)	\$ (1,215,000)
MAINE REVENUE SHARING	\$ (373,177)	\$ (344,636)	\$ (244,538)	\$ (369,636)
TREE GROWTH REIMBURSEMENT	\$ (19,646)	\$ (19,600)	\$ (18,899)	\$ (18,800)
VETERAN'S EXEMPTION REIMBURSEMENT	\$ (6,719)	\$ (7,000)	\$ (6,565)	\$ (6,565)
GENERAL ASSISTANCE REIMBURSEMENT	\$ (16,338)	\$ (17,500)	\$ (3,016)	\$ (12,500)
SNOWMOBILE REIMBURSEMENT	\$ (1,178)	\$ (1,300)	\$ (1,430)	\$ (1,400)
ANIMAL CONTROL FEES	\$ (3,809)	\$ (5,250)	\$ (2,348)	\$ (3,800)
HIGHWAY DEPT. INCOME	\$ -	\$ -	\$ (113)	\$ -
POLICE DEPT. REVENUE	\$ (21,067)	\$ (8,200)	\$ (27,722)	\$ (8,200)
COPS IN SCHOOL	\$ -	\$ (72,552)	\$ -	\$ (74,104)
FIRE DEPT. REVENUE	\$ (165)	\$ -	\$ (187)	\$ -
PLANNING DEPT. REVENUE	\$ (26,207)	\$ (10,000)	\$ (5,525)	\$ (10,000)
BUILDING/ELEC/PLUMB PERMITS	\$ -	\$ (10,000)	\$ (30,188)	\$ (36,000)
TRANSFER STATION REVENUE	\$ (38,788)	\$ (34,000)	\$ (22,931)	\$ (38,000)
LICENSES & PERMITS	\$ (2,590)	\$ (2,590)	\$ (1,082)	\$ (1,500)
CERTIFIED COPIES	\$ (4,701)	\$ (3,980)	\$ (2,868)	\$ (4,600)
INVESTMENT INTEREST	\$ (5,122)	\$ (4,786)	\$ (4,646)	\$ (6,700)
INTEREST & LIEN CHARGES	\$ (49,926)	\$ (42,300)	\$ (32,052)	\$ (44,300)
BETE	\$ (41,203)	\$ -	\$ (18,906)	\$ -
MISCELLANEOUS LOCAL REVENUE	\$ (13,878)	\$ (15,000)	\$ (8,400)	\$ (15,000)
TRANSFERS IN	\$ -	\$ (59,005)	\$ -	\$ (59,005)
UTILIZATION UNASSIGNED FUND BALANCE	\$ -	\$ (105,000)	\$ -	\$ (560,000)
TOTALS	\$ (1,989,851)	\$ (1,887,699)	\$ (1,273,802)	\$ (2,485,110)

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/27/2015	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
200-01 GENERAL EXPENSE					
WORKERS' COMP INSURANCE	\$ 66,513	\$ 85,500	\$ 55,276	\$ 85,850	\$ 85,850
AUDIT SERVICES	\$ 9,800	\$ 9,000	\$ 3,600	\$ 9,000	\$ 9,000
LEGAL FEES	\$ 21,834	\$ 20,000	\$ 13,036	\$ 20,000	\$ 20,000
ADMINISTRATIVE FEES	\$ 600	\$ 600	\$ 350	\$ 600	\$ 600
STREETLIGHTS	\$ 32,261	\$ 32,000	\$ 20,620	\$ 37,584	\$ 37,584
TRAFFIC SIGNALS	\$ 3,862	\$ 5,160	\$ 2,159	\$ 4,000	\$ 4,000
INTEREST	\$ 207	\$ 150	\$ -	\$ 150	\$ 150
UNEMPLOYMENT INSURANCE	\$ 4,912	\$ 5,275	\$ 3,742	\$ 6,000	\$ 6,000
PROPERTY & LIABILITY INSURANCE	\$ 49,707	\$ 52,500	\$ 52,106	\$ 62,600	\$ 54,800
MISCELLANEOUS	\$ 8,086	\$ 5,830	\$ 888	\$ 2,155	\$ 2,155
TOTALS	\$ 197,782	\$ 216,015	\$ 151,776	\$ 227,939	\$ 220,139

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/27/2015	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
200-13 ASSESSING DEPT.					
CONTRACTED SERVICES	\$ 61,619	\$ 64,000	\$ 49,305	\$ 65,000	\$ 65,000
ABSTRACTS & MAPPING	\$ 5,429	\$ 6,100	\$ 329	\$ 600	\$ 600
SUPPLIES	\$ 112	\$ 250	\$ 9	\$ 200	\$ 200
POSTAGE	\$ 147	\$ 300	\$ 22	\$ 250	\$ 250
EQUIPMENT MAINTENANCE	\$ 3,400	\$ 3,500	\$ 3,606	\$ 3,700	\$ 3,700
INTERNET	\$ 2,200	\$ 2,400	\$ 2,200	\$ 2,300	\$ 2,300
TOTALS	\$ 72,907	\$ 76,550	\$ 55,471	\$ 72,050	\$ 72,050

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
200-05 TOWN ADMINISTRATION					
SELECTMEN	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
FULL-TIME WAGES	\$ 178,740	\$ 183,865	\$ 126,765	\$ 208,876	\$ 208,876
PART-TIME WAGES	\$ 1,936	\$ 7,800	\$ 2,786	\$ 8,109	\$ 8,109
OVERTIME	\$ 87	\$ 230	\$ -	\$ -	\$ -
FICA	\$ 11,094	\$ 12,344	\$ 8,418	\$ 14,575	\$ 14,575
MEDICARE	\$ 2,583	\$ 2,887	\$ 1,969	\$ 3,408	\$ 3,408
ICMA	\$ 7,875	\$ 8,267	\$ 5,454	\$ 9,578	\$ 9,578
RETIREMENT	\$ -	\$ 3,550	\$ 1,756	\$ 3,500	\$ 3,500
HEALTH INSURANCE	\$ 53,401	\$ 57,704	\$ 39,952	\$ 61,212	\$ 61,212
LONGEVITY	\$ 400	\$ 550	\$ 550	\$ 700	\$ 700
TRAVEL/TRAINING	\$ 3,372	\$ 4,100	\$ 2,131	\$ 3,900	\$ 3,900
CONTRACTED SERVICES	\$ -	\$ -	\$ 4,088	\$ -	\$ -
PRINTING	\$ 3,372	\$ 3,725	\$ 2,456	\$ 5,650	\$ 5,650
LIEN & DEED RECORDING	\$ 7,634	\$ 8,000	\$ 6,783	\$ 8,500	\$ 8,500
SUPPLIES	\$ 1,871	\$ 2,500	\$ 461	\$ 1,500	\$ 1,500
EQUIPMENT	\$ 1,747	\$ 1,000	\$ 160	\$ 1,000	\$ 1,000
EQUIPMENT MAINTENANCE	\$ 1,099	\$ 200	\$ 166	\$ 200	\$ 200
MEMBERSHIPS	\$ 6,976	\$ 6,750	\$ 6,729	\$ 7,100	\$ 7,100
MISCELLANEOUS	\$ -	\$ 200	\$ 32	\$ 200	\$ 200
TOTALS	\$ 286,385	\$ 307,872	\$ 214,856	\$ 342,208	\$ 342,208

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
200-07 TOWN CLERK					
FULL TIME WAGES	\$ 115,298	\$ 117,550	\$ 78,558	\$ 122,470	\$ 122,470
ELECTION WAGES	\$ 2,434	\$ 2,750	\$ 1,527	\$ 4,500	\$ 4,500
PART TIME WAGES	\$ 35,020	\$ 34,200	\$ 23,941	\$ 37,604	\$ 37,604
OVERTIME	\$ 263	\$ 2,015	\$ 29	\$ 500	\$ 500
FICA	\$ 9,487	\$ 9,704	\$ 6,409	\$ 10,350	\$ 10,350
MEDICARE	\$ 2,219	\$ 2,269	\$ 1,499	\$ 2,420	\$ 2,420
ICMA	\$ 636	\$ 702	\$ 443	\$ 704	\$ 704
RETIREMENT	\$ -	\$ 10,489	\$ 5,487	\$ 12,572	\$ 12,572
HEALTH INSURANCE	\$ 39,580	\$ 58,772	\$ 32,551	\$ 61,712	\$ 61,712
LONGEVITY	\$ 800	\$ 975	\$ 975	\$ 1,150	\$ 1,150
TRAVEL/TRAINING	\$ 1,360	\$ 1,700	\$ 1,091	\$ 1,700	\$ 1,700
PRINTING	\$ 3,018	\$ 4,300	\$ 235	\$ 3,500	\$ 3,500
SUPPLIES	\$ 1,453	\$ 1,025	\$ 953	\$ 2,000	\$ 2,000
ELECTION SUPPLIES	\$ 2,243	\$ 6,000	\$ 2,557	\$ 6,000	\$ 6,000
EQUIPMENT	\$ 1,078	\$ 2,000	\$ 958	\$ 2,000	\$ 2,000
MEMBERSHIPS	\$ 156	\$ 150	\$ 110	\$ 150	\$ 150
MISCELLANEOUS	\$ -	\$ 75	\$ 75	\$ 100	\$ 100
TOTALS	\$ 215,045	\$ 254,676	\$ 157,398	\$ 269,432	\$ 269,432

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
200-19 TOWN HALL					
CUSTODIAL SERVICES	\$ 11,840	\$ 11,930	\$ 6,200	\$ 12,130	\$ 12,130
BUILDING SUPPLIES	\$ 868	\$ 600	\$ 381	\$ 850	\$ 850
OFFICE SUPPLIES	\$ 2,262	\$ 1,900	\$ 530	\$ 1,800	\$ 1,800
POSTAGE	\$ 13,080	\$ 18,195	\$ 6,110	\$ 15,350	\$ 15,350
EQUIPMENT PURCHASES	\$ 650	\$ 250	\$ 338	\$ 2,720	\$ 2,720
EQUIPMENT MAINTENANCE	\$ 56,060	\$ 60,100	\$ 43,826	\$ 28,500	\$ 28,500
ELECTRIC COSTS	\$ 8,584	\$ 10,100	\$ 5,072	\$ 9,500	\$ 9,500
TELEPHONE COSTS	\$ 4,618	\$ 4,400	\$ 3,006	\$ 5,000	\$ 5,000
WATER/SEWER COSTS	\$ 2,090	\$ 2,200	\$ 1,381	\$ 2,390	\$ 2,390
HEATING COSTS	\$ 15,831	\$ 15,000	\$ 7,462	\$ 15,000	\$ 15,000
BUILDING MAINTENANCE	\$ 8,158	\$ 10,100	\$ 1,649	\$ 8,000	\$ 8,000
MISCELLANEOUS	\$ 435	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
TOTALS	\$ 124,476	\$ 135,775	\$ 75,955	\$ 102,240	\$ 102,240

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
200-09 PLANNING DEPT.					
FULL-TIME WAGES	\$ 41,132	\$ 43,350	\$ 28,991	\$ 45,037	\$ 52,000
FICA	\$ 2,347	\$ 2,790	\$ 1,659	\$ 2,854	\$ 3,230
MEDICARE	\$ 549	\$ 653	\$ 388	\$ 668	\$ 755
ICMA	\$ -	\$ -	\$ -	\$ 901	\$ -
RETIREMENT	\$ 2,674	\$ 3,514	\$ 1,940	\$ 4,017	\$ 4,637
HEALTH INSURANCE	\$ 18,496	\$ 19,802	\$ 14,474	\$ 21,188	\$ 21,188
LONGEVITY	\$ -	\$ 50	\$ 50	\$ 100	\$ 100
TRAVEL/TRAINING	\$ 913	\$ 1,130	\$ 324	\$ 1,130	\$ 1,130
CONTRACTED SERVICES	\$ 43,000	\$ 40,000	\$ 24,901	\$ 44,200	\$ 44,200
TECHNICAL ASSISTANCE	\$ 1,860	\$ 1,916	\$ 1,916	\$ 1,973	\$ 1,973
PRINTING	\$ 1,515	\$ 1,750	\$ 747	\$ 1,750	\$ 1,750
SUPPLIES	\$ 767	\$ 800	\$ 222	\$ 800	\$ 800
POSTAGE	\$ 229	\$ 500	\$ 86	\$ 350	\$ 350
EQUIPMENT	\$ -	\$ 3,445	\$ 409	\$ 1,345	\$ 1,345
TOTALS	\$ 113,480	\$ 119,700	\$ 76,107	\$ 126,313	\$ 133,458

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
500-01 PUBLIC WORKS					
FULL-TIME WAGES	\$ 167,029	\$ 170,742	\$ 113,306	\$ 178,907	\$ 178,907
PART-TIME WAGES	\$ 18,750	\$ 35,000	\$ 15,821	\$ 46,100	\$ 46,100
OVERTIME	\$ 38,287	\$ 22,334	\$ 39,840	\$ 30,334	\$ 30,334
FICA	\$ 13,126	\$ 14,141	\$ 10,507	\$ 16,139	\$ 16,139
MEDICARE	\$ 3,070	\$ 3,307	\$ 2,457	\$ 3,774	\$ 3,774
ICMA	\$ 2,555	\$ 2,639	\$ 1,775	\$ 2,765	\$ 2,765
RETIREMENT	\$ 13,163	\$ 15,212	\$ 10,886	\$ 18,818	\$ 18,818
HEALTH INSURANCE	\$ 69,558	\$ 78,135	\$ 61,996	\$ 81,237	\$ 81,237
LONGEVITY	\$ 1,700	\$ 1,950	\$ 1,950	\$ 2,200	\$ 2,200
TRAVEL/TRAINING	\$ 261	\$ 400	\$ 46	\$ 300	\$ 300
CLOTHING	\$ 6,502	\$ 6,000	\$ 4,916	\$ 8,700	\$ 8,700
OUTSIDE SERVICES	\$ 22,175	\$ 32,000	\$ 20,156	\$ 37,000	\$ 37,000
OPERATING SUPPLIES	\$ 28,862	\$ 26,000	\$ 20,470	\$ 29,000	\$ 29,000
POSTAGE	\$ 8	\$ 15	\$ 3	\$ -	\$ -
GAS & OIL	\$ 38,950	\$ 41,000	\$ 25,189	\$ 38,000	\$ 38,000
SALT	\$ 89,348	\$ 112,000	\$ 114,643	\$ 112,000	\$ 112,000
EQUIPMENT PURCHASES	\$ 2,393	\$ 2,500	\$ 2,820	\$ 3,500	\$ 3,500
EQUIPMENT MAINTENANCE	\$ 102,689	\$ 70,000	\$ 48,667	\$ 70,000	\$ 70,000
ELECTRIC COSTS	\$ 2,380	\$ 2,600	\$ 1,697	\$ 2,300	\$ 2,300
TELEPHONE COSTS	\$ 1,230	\$ 1,510	\$ 674	\$ 1,500	\$ 1,500
WATER/SEWER COSTS	\$ 1,844	\$ 2,300	\$ 1,429	\$ 2,300	\$ 2,300
HEATING COSTS	\$ 8,026	\$ 7,500	\$ 5,187	\$ 7,500	\$ 7,500
BUILDING MAINTENANCE	\$ 138	\$ 2,225	\$ 383	\$ 7,825	\$ 7,825
TOTALS	\$ 632,045	\$ 649,510	\$ 504,819	\$ 700,199	\$ 700,199

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
400-01 POLICE DEPARTMENT					
FULL-TIME WAGES	\$ 588,606	\$ 673,951	\$ 445,315	\$ 712,166	\$ 712,166
PART-TIME WAGES	\$ 48,018	\$ 55,700	\$ 17,011	\$ 48,000	\$ 48,000
ACO WAGES	\$ 8,555	\$ 5,300	\$ 3,556	\$ 5,300	\$ 5,300
OVERTIME	\$ 56,484	\$ 59,500	\$ 50,263	\$ 76,085	\$ 76,085
FICA	\$ 43,939	\$ 49,650	\$ 32,171	\$ 53,360	\$ 53,360
MEDICARE	\$ 10,268	\$ 11,612	\$ 7,524	\$ 12,479	\$ 12,479
ICMA	\$ 2,885	\$ 2,932	\$ 2,081	\$ 3,322	\$ 3,322
RETIREMENT	\$ 76,584	\$ 89,987	\$ 58,717	\$ 100,706	\$ 100,706
HEALTH INSURANCE	\$ 143,852	\$ 191,594	\$ 124,901	\$ 189,784	\$ 189,784
LONGEVITY	\$ 12,600	\$ 8,950	\$ 8,750	\$ 9,275	\$ 9,275
TRAINING	\$ 8,516	\$ 8,600	\$ 5,788	\$ 10,500	\$ 10,500
TRAVEL	\$ 382	\$ 550	\$ 200	\$ 500	\$ 500
CLOTHING	\$ 12,056	\$ 12,030	\$ 5,683	\$ 11,000	\$ 11,000
CUSTODIAL SERVICES	\$ 7,082	\$ 6,500	\$ 4,469	\$ 7,000	\$ 7,000
ANIMAL CONTROL	\$ -	\$ 11,400	\$ 1,200	\$ 4,500	\$ 4,500
PRINTING	\$ 1,520	\$ 1,350	\$ 1,402	\$ 1,600	\$ 1,600
DISPATCH SERVICE	\$ 140,458	\$ 144,135	\$ 96,090	\$ 149,040	\$ 149,040
SUPPLIES	\$ 5,905	\$ 5,400	\$ 2,667	\$ 6,000	\$ 6,000
POSTAGE	\$ 513	\$ 750	\$ 283	\$ 600	\$ 600
GAS & OIL	\$ 37,895	\$ 39,500	\$ 17,800	\$ 31,625	\$ 31,625
EQUIPMENT PURCHASES	\$ 15,063	\$ 10,210	\$ 2,483	\$ 12,754	\$ 12,754
EQUIPMENT MAINTENANCE	\$ 44,575	\$ 47,500	\$ 29,004	\$ 47,500	\$ 47,500
ELECTRIC COSTS	\$ 5,595	\$ 6,025	\$ 4,134	\$ 7,617	\$ 7,617
TELEPHONE COSTS	\$ 13,485	\$ 15,326	\$ 7,655	\$ 14,000	\$ 14,000
WATER/SEWER COSTS	\$ 1,185	\$ 1,200	\$ 715	\$ 1,260	\$ 1,260
HEATING COSTS	\$ 11,318	\$ 10,940	\$ 6,551	\$ 10,800	\$ 10,800
BUILDING MAINTENANCE	\$ 1,272	\$ 1,000	\$ 397	\$ 1,000	\$ 1,000
D.A.R.E. PROGRAM COSTS	\$ 1,698	\$ 1,400	\$ 760	\$ 1,500	\$ 1,500
MEMBERSHIPS	\$ 959	\$ 950	\$ 1,060	\$ 1,019	\$ 1,019
MISCELLANEOUS	\$ 989	\$ 1,000	\$ 149	\$ 1,000	\$ 1,000
TOTALS	\$ 1,302,256	\$ 1,474,942	\$ 938,779	\$ 1,531,292	\$ 1,531,292

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
400-03 FIRE DEPARTMENT					
FULL-TIME WAGES	\$ 188,809	\$ 191,540	\$ 128,975	\$ 200,151	\$ 200,151
PART-TIME WAGES	\$ 53,260	\$ 68,000	\$ 37,953	\$ 60,119	\$ 60,119
OVERTIME	\$ 14,808	\$ 17,700	\$ 12,531	\$ 49,125	\$ 49,125
FICA	\$ 15,530	\$ 17,189	\$ 11,069	\$ 19,584	\$ 19,584
MEDICARE	\$ 3,632	\$ 4,020	\$ 2,589	\$ 4,580	\$ 4,580
ICMA	\$ 4,210	\$ 4,676	\$ 1,990	\$ 2,877	\$ 2,877
RETIREMENT	\$ 17,136	\$ 18,961	\$ 11,453	\$ 25,052	\$ 25,052
HEALTH INSURANCE	\$ 58,445	\$ 67,535	\$ 52,295	\$ 70,933	\$ 70,933
ACCIDENT/SICK INSURANCE	\$ 4,252	\$ 5,160	\$ 4,252	\$ 4,592	\$ 4,592
MEDICAL EXPENSES	\$ 3,954	\$ 4,000	\$ 2,964	\$ 4,875	\$ 4,875
LONGEVITY	\$ 3,250	\$ 3,425	\$ 3,425	\$ 3,600	\$ 3,600
FF INCENTIVE	\$ 20,631	\$ 22,600	\$ 20,478	\$ 20,000	\$ 20,000
TRAVEL/TRAINING	\$ 4,961	\$ 11,005	\$ 1,369	\$ 10,375	\$ 10,375
CLOTHING	\$ 3,134	\$ 1,875	\$ 1,158	\$ 2,905	\$ 2,905
PRINTING	\$ 47	\$ 250	\$ 63	\$ 50	\$ 50
OUTSIDE SERVICES	\$ 6,542	\$ 6,600	\$ 4,045	\$ 6,303	\$ 6,303
DISPATCH SERVICE	\$ 35,114	\$ 36,000	\$ 25,022	\$ 36,720	\$ 36,720
OPERATING SUPPLIES	\$ 5,401	\$ 7,100	\$ 2,264	\$ 6,600	\$ 6,600
OFFICE SUPPLIES	\$ 1,161	\$ 1,500	\$ 645	\$ 1,500	\$ 1,500
POSTAGE	\$ 243	\$ 50	\$ 59	\$ 130	\$ 130
GAS & OIL	\$ 8,568	\$ 10,138	\$ 4,541	\$ 8,710	\$ 8,710
EQUIPMENT PURCHASES	\$ 19,252	\$ 9,500	\$ 10,690	\$ 1,500	\$ 1,500
EQUIPMENT MAINTENANCE	\$ 36,035	\$ 32,605	\$ 27,975	\$ 42,551	\$ 42,551
ELECTRIC COSTS	\$ 4,221	\$ 5,640	\$ 3,362	\$ 5,724	\$ 5,724
TELEPHONE COSTS	\$ 3,499	\$ 4,020	\$ 2,214	\$ 3,502	\$ 3,502
WATER/SEWER COSTS	\$ 978	\$ 1,000	\$ 562	\$ 1,040	\$ 1,040
HEATING COSTS	\$ 11,612	\$ 11,000	\$ 8,115	\$ 11,600	\$ 11,600
BUILDING MAINTENANCE	\$ 4,334	\$ 2,970	\$ 1,954	\$ 3,424	\$ 3,424
MEMBERSHIPS	\$ 2,517	\$ 2,990	\$ 2,799	\$ 3,190	\$ 3,190
TOTALS	\$ 535,536	\$ 569,049	\$ 386,809	\$ 611,312	\$ 611,312

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
500-07 REFUSE DISPOSAL					
PART-TIME WAGES	\$ 57,476	\$ 57,738	\$ 40,825	\$ 61,987	\$ 61,987
FICA	\$ 3,564	\$ 3,580	\$ 2,531	\$ 3,843	\$ 3,843
MEDICARE	\$ 833	\$ 837	\$ 592	\$ 899	\$ 899
PRINTING	\$ 894	\$ 1,050	\$ -	\$ 1,100	\$ 1,100
OUTSIDE SERVICES	\$ 4,513	\$ 1,400	\$ 986	\$ 2,275	\$ 2,275
OPERATING SUPPLIES	\$ 385	\$ 733	\$ 681	\$ 733	\$ 733
SUPPLIES	\$ 306	\$ 500	\$ 266	\$ 500	\$ 500
WASTE MSW	\$ 201,535	\$ 208,000	\$ 119,783	\$ 208,000	\$ 208,000
DEMO/WOOD WASTE	\$ 51,990	\$ 53,000	\$ 33,104	\$ 53,000	\$ 53,000
HAULING COSTS	\$ 78,292	\$ 77,500	\$ 46,118	\$ 82,000	\$ 82,000
TIRES DISPOSAL COSTS	\$ 177	\$ 450	\$ 324	\$ 500	\$ 500
EQUIPMENT RENTAL	\$ 4,872	\$ 8,000	\$ 4,672	\$ 8,000	\$ 8,000
HAZARDOUS WASTE	\$ 6,244	\$ 7,250	\$ 5,860	\$ 12,000	\$ 12,000
RECYCLING COSTS	\$ 10,737	\$ 9,250	\$ 5,145	\$ 10,500	\$ 10,500
ELECTRIC COSTS	\$ 1,824	\$ 1,500	\$ 1,020	\$ 1,500	\$ 1,500
TELEPHONE COSTS	\$ 376	\$ 500	\$ 232	\$ 500	\$ 500
REPAIRS	\$ 203	\$ 300	\$ 604	\$ 837	\$ 837
MISCELLANEOUS	\$ 265	\$ 250	\$ -	\$ 250	\$ 250
TOTALS	\$ 424,485	\$ 431,838	\$ 262,742	\$ 448,424	\$ 448,424

	2014	2015	2015	2016	2016
	ACTUAL	AMOUNT	SPENT TO	BUDGET	2016
	SPENT	APPROVED	2/27/2015	COMM	PROPOSED
				RECOMM	BUDGET
600-05 RECREATION					
PART-TIME WAGES	\$ 59,599	\$ 67,600	\$ 54,241	\$ 68,315	\$ 68,315
FICA	\$ 3,695	\$ 4,191	\$ 3,363	\$ 4,236	\$ 4,236
MEDICARE	\$ 864	\$ 980	\$ 787	\$ 991	\$ 991
RETIREMENT	\$ 1,656	\$ 1,864	\$ 1,162	\$ 2,207	\$ 2,207
TRAVEL/TRAINING	\$ 126	\$ 300	\$ 60	\$ 300	\$ 300
OUTSIDE SERVICES	\$ 3,422	\$ 3,560	\$ 2,477	\$ 3,560	\$ 3,560
OPERATING SUPPLIES	\$ 37	\$ 600	\$ 79	\$ 400	\$ 400
SUPPLIES	\$ 4,840	\$ 6,000	\$ 2,313	\$ 6,000	\$ 6,000
POSTAGE	\$ 69	\$ 250	\$ 56	\$ 200	\$ 200
EQUIPMENT MAINTENANCE	\$ 274	\$ 500	\$ -	\$ 500	\$ 500
ELECTRIC COSTS	\$ 2,455	\$ 2,000	\$ 1,088	\$ 2,250	\$ 2,250
TELEPHONE COSTS	\$ 366	\$ 865	\$ 233	\$ 865	\$ 865
WATER/SEWER COSTS	\$ 2,924	\$ 2,750	\$ 2,345	\$ 3,500	\$ 3,500
ACCIDENT INSURANCE	\$ 1,473	\$ 1,600	\$ 1,305	\$ 1,550	\$ 1,550
BUILDING MAINTENANCE	\$ 842	\$ 560	\$ 220	\$ 600	\$ 600
GROUNDS MAINTENANCE	\$ 6,540	\$ 6,700	\$ 899	\$ 6,700	\$ 6,700
MEMBERSHIPS	\$ 30	\$ 55	\$ -	\$ 55	\$ 55
CHRISTMAS EVENTS	\$ 1,825	\$ 2,250	\$ 1,046	\$ 2,250	\$ 2,250
HALLOWEEN EVENTS	\$ 407	\$ 600	\$ 595	\$ 600	\$ 600
TOTALS	\$ 91,445	\$ 103,225	\$ 72,269	\$ 105,079	\$ 105,079

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/27/2015	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
920-01 PUBLIC AGENCIES					
EMERGENCY AMBULANCE SERV.	\$ 17,890.50	\$ -	\$ -	\$ -	\$ -
NURSING SERVICE	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -
HOLIDAY DECORATIONS	\$ 485.00	\$ 575.00	\$ 572.60	\$ 575.00	\$ 575.00
MEMORIAL DAY	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
SEACOAST SHIPYARD ASSOCIATION	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
AGENCY ON AGING	\$ 2,200.00	\$ -	\$ -	\$ -	\$ -
CARING UNLIMITED	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
COAST BUS SERVICE	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 9,500.00
AMERICAN LEGION POST #79	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
TABLE OF PLENTY	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00
TOTALS	\$ 41,026	\$ 12,275	\$ 12,273	\$ 11,025	\$ 12,025

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 1/0/1900	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
850 INTERGOVERNMENTAL					
MSAD #60 ASSESSMENT	\$ 6,399,697	\$ 6,430,003	\$ 4,286,675	\$ -	\$ 6,700,063 **
COUNTY ASSESSMENT	\$ 351,890	\$ 357,113	\$ 357,113	\$ -	\$ 363,015 ***
TOTALS	\$ 6,751,587	\$ 6,787,116	\$ 4,643,788	\$ -	\$ 7,063,078

** Estimated FY16 education appropriation, budget is not final yet.

*** Estimated County Tax Assessment, County budget not finalized yet.

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/27/2015	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
950-01 TRANSFERS & CONTINGENCY					
FIRE PROTECTION	\$ 182,356	\$ 182,356	\$ 91,178	\$ 201,534	\$ 201,534
BERWICK SEWER DISTRICT	\$ 39,000	\$ 39,000	\$ 19,500	\$ 39,000	\$ -
TRANSFER - ROADS	\$ 250,000	\$ 105,000	\$ 105,000	\$ 560,000	\$ 560,000
CONTINGENCY	\$ 9,688	\$ 15,000	\$ 8,361	\$ 15,000	\$ 15,000
TRANSFER - C.I.P. ACCOUNTS	\$ 391,685	\$ 183,678	\$ 183,678	\$ 187,450	\$ 187,450
WATER DEPT. DEBT SERVICE	\$ 21,634	\$ 21,634	\$ -	\$ 21,634	\$ 21,634
TOTALS	\$ 894,363	\$ 546,668	\$ 407,717	\$ 1,024,618	\$ 985,618

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/27/2015	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
300-03 GENERAL ASSISTANCE					
RENT ASSISTANCE	\$ 16,388	\$ 26,500	\$ 4,875	\$ 17,900	\$ 17,900
FUEL ASSISTANCE	\$ 729	\$ 2,800	\$ 237	\$ 1,250	\$ 1,250
UTILITIES ASSISTANCE	\$ 1,159	\$ 2,500	\$ 325	\$ 2,500	\$ 2,500
FOOD ASSISTANCE	\$ 300	\$ 1,500	\$ 249	\$ 1,500	\$ 1,500
MEDICAL SERVICES	\$ -	\$ 350	\$ -	\$ 350	\$ 350
BURIAL ASSISTANCE	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
HSEHOLD/PERSNL SUPPLIES	\$ 338	\$ 350	\$ -	\$ 500	\$ 500
TOTALS	\$ 18,914	\$ 35,000	\$ 5,686	\$ 25,000	\$ 25,000

50% OF General Assistance funds spent are reimbursed by the State of Maine.

	2014 ACTUAL SPENT	2015 AMOUNT APPROVED	2015 SPENT TO 2/27/2015	2016 BUDGET COMM RECOMM	2016 PROPOSED BUDGET
950-02 MISC. EXPENSE					
GREAT WORKS LAND TRUST	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
BERWICK LIBRARY ASSOC.	\$ 78,000	\$ 83,000	\$ 55,333	\$ 89,000	\$ 89,000
OVERLAY	\$ 3,502	\$ 86,230	\$ 1,358	\$ -	\$ -
C/F ECON DEVELOPMENT ACCT	\$ 5,070	\$ -	\$ -	\$ -	\$ 30,000
C/F UNFUNDED LIAB.(U.S)	\$ -	\$ 23,000	\$ -	\$ 23,000	\$ 23,000
C/F STORMWATER ENG (U.S.)	\$ 22,657	\$ 10,000	\$ 6,047	\$ 19,500	\$ 19,500
C/F EMERGENCY MANAGEMENT	\$ 38	\$ 1,000	\$ 341	\$ 500	\$ 500
TOTALS	\$ 109,267	\$ 213,230	\$ 73,079	\$ 132,000	\$ 162,000

	RAISED & ASSIGNED 2014/2015	AUTHORITY to SPEND 2014/2015	EST. BALANCE 2/27/2015	2016 BUDGET COMM RECOMM	PROPOSED BUDGET 2014/2015
CAPITAL IMPROVEMENT ACCOUNTS					
202-09 - PLANNING DEPT.	\$ 2,500	\$ 2,500	\$ 2,500	\$ 60,000	\$ 60,000
202-19 - TOWN HALL	\$ 36,000	\$ 94,482	\$ 93,017	\$ 16,000	\$ 16,000
402-01 - POLICE DEPARTMENT	\$ 55,000	\$ 73,287	\$ 41,980	\$ 72,420	\$ 72,420
402-03 - FIRE DEPARTMENT	\$ 75,178	\$ 189,222	\$ 134,687	\$ 67,500	\$ 67,500
402-04 - CIVIL DEFENSE	\$ -	\$ 3,156	\$ 3,156	\$ -	\$ -
502-01 - PUBLIC WORKS	\$ 15,000	\$ 307,662	\$ 213,940	\$ 211,530	\$ 211,530
502-03 - P WORKS/HIGHWAY FUND	\$ 105,000	\$ 616,139	\$ 486,107	\$ 320,000	\$ 320,000
502-07 - TRANSFER STATION	\$ -	\$ 4,103	\$ 4,103	\$ -	\$ -
602-05 - RECREATION	\$ -	\$ 4,613	\$ 4,613	\$ -	\$ -
TOTALS	\$ 288,678	\$ 1,295,164	\$ 984,103	\$ 747,450	\$ 747,450

2015 Town Meeting Warrant

Tuesday, May 12, 2015 and Wednesday May 13, 2015

To: Lynn Shearer, 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 law to vote in Town affairs, to assemble at the Town Hall on Tuesday, the 12th day of May, 2015 A.D., at six o'clock in forenoon until eight o'clock in the evening then and there to act on **Articles 1 through 29** as set out below:

And to notify and warn said inhabitants to meet at the Town Hall in said Town on Wednesday, the 13th day of May, 2015 A.D., at six o'clock in the evening then and there to act on **Articles 30 through 46** as set out below, to wit:

ARTICLE 1

To elect a Moderator to preside over the meeting.

ARTICLE 2

To elect by secret ballot, two Selectmen (who also serve as Assessors and Overseers of the Poor) for three years, one School Board Member for MSAD #60 for three years, and one School Board Member for MSAD #60 for one 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 A YES VOTE 4 – 0

ARTICLE 4

Shall the Town vote to use up to \$1,925,110 from estimated revenues to reduce the amount to be raised by taxation in Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 5

Shall the Town vote to raise and appropriate the sum of \$220,139 for the General Expense Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

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, abatement interest, and miscellaneous expenditures requested from the Board of Selectmen.

ARTICLE 6

Shall the Town vote to raise and appropriate \$72,050 for the Assessor's Office Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 3 – 0

ARTICLE 7

Shall the Town vote to raise and appropriate the sum of \$342,208 for the Town Administration Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 8

Shall the Town vote to raise and appropriate the sum of \$269,432 for the Town Clerk Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 9

Shall the Town vote to raise and appropriate the sum of \$102,240 for the Town Hall Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 10

Shall the Town vote to raise and appropriate the sum of \$133,458 for the Planning & Ordinance Administration Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 11

Shall the Town vote to raise and appropriate the sum of \$700,199 for the Public Works Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 12

Shall the Town vote to appropriate the sum of \$320,000 from Unassigned Fund Balance for Fiscal Year 2015/16, which begins July 1, 2015, and authorize its use for road, bridge, and sidewalk construction and repairs, including expenses for curbing, drainage and engineering fees when required, as well as Town parking lots and other publicly-owned ways, with the funds to be used in conjunction with the State of Maine Local Road Assistance Program, formerly known as the Urban Rural Initiative Program, with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 3 – 2

ARTICLE 13

Shall the Town vote to authorize the expenditure of all revenues received from the State of Maine Local Road Assistance Program, formerly known as the Urban Rural Initiative Program, for Fiscal Year 2015/16, which begins July 1, 2015, for road improvements as authorized by the Program with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 14

Shall the Town vote to raise and appropriate the sum of \$1,531,292 for the Police Department Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 15

Shall the Town vote to raise and appropriate the sum of \$611,312 for the Fire Department Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 16

Shall the Town vote to raise and appropriate the sum of \$448,424 for the Refuse Disposal Account for Fiscal Year 2015/16, which begins July 1, 2015?

NOTE: This Account will be used to fund operations of the Berwick Transfer Station during Fiscal Year 2015/16.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 17

Shall the Town vote to raise and appropriate the sum of \$105,079 for the Recreation Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 3 – 0

ARTICLE 18

Shall the Town vote to raise and appropriate the sum of \$201,534 for annual Fire Protection costs for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 19

Shall the Town vote to raise and appropriate the sum of \$52,420 for the purpose of investing in the capital purchase and replacement of police cruisers for Fiscal Year 2015/16, which begins July 1, 2015, and place this amount into the Police Department Capital Equipment account established for this purpose, with unspent balances to be carried forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 20

Shall the Town vote to raise and appropriate the sum of \$30,000 for the purpose of investing in the capital purchase and replacement of Fire Department apparatus and vehicles for Fiscal Year 2015/16, which begins July 1, 2015, and place this amount into the Fire Department Capital account established for this purpose, with unspent balances to carry forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 21

Shall the Town vote to raise and appropriate the sum of \$30,000 to invest in capital repairs, maintenance and renovations of the Berwick Public Works Garage and Salt Shed for Fiscal Year

2015/16, which begins July 1, 2015, and place this amount into the Public Works Capital account established for this purpose, with unspent balances to carry forward each year until fully expended?

NOTE: This Account will be used to fund repairs, maintenance and renovations to the Berwick Public Works Garage and Salt Shed which are expected to extend the life of those buildings by more than one year and which include replacement of the Salt Shed's roof and reparation of the Salt Shed's walls entailing cleaning, sealing and patching where necessary.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 22

Shall the Town vote to appropriate the sum of \$165,000 from Unassigned Fund Balance for Fiscal Year 2015/16, which begins July 1, 2015, and authorize its use for the purpose of investing in the capital purchase and replacement of Public Works Department vehicles and movable equipment, and place this amount into the Public Works Department Capital account established for this purpose, with unspent balances carry forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3 - 2

ARTICLE 23

Shall the Town vote to appropriate \$60,000 from Unassigned Fund Balance for Fiscal Year 2015/16, which begins July 1, 2015, and authorize its use to address storm drainage system outfall issues identified by the Maine DEP during an audit of the Town's stormwater drainage system, with unspent balances carry forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3 – 2

ARTICLE 24

Shall the Town vote to raise and appropriate the sum of \$30,000 for Economic Development purposes for Fiscal Year 2015/16, which begins July 1, 2015 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 will be approved by the Board of Selectmen.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 25

Shall the Town vote to raise and appropriate the sum of \$25,000 for the General Assistance Account for Fiscal Year 2015/16, which begins July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 26

Shall the Town vote to raise and appropriate the sum of \$89,000 as a contribution to the Berwick Library Association for Fiscal Year 2015/16, which begins on July 1, 2015?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 27

Shall the Town vote to authorize the Board of Selectmen to appropriate the sum up to \$50,000 from Unassigned Fund Balance to cover the overdraft that occurred in the FY 14 / 15 Public Works Department budget as a result of higher overtime and salt costs due to the severe winter encountered.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 28

Shall the Town vote to charge interest on unpaid taxes at the rate of 7.00% per annum, and to set the two dates when taxes committed for Fiscal Year 2015/16, which begins July 1, 2015 and runs through June 30, 2016, become due and payable as October 15, 2015 and April 15, 2016, with said interest with respect to the October 15, 2015 due date to be charged and collected after that date and said interest with respect to the April 15, 2016 due date to be charged and collected after that date, and further to allow the Tax Collector to accept prepayment of taxes prior to the Tax Commitment Date?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 29

Shall the Town vote to authorize the Town Manager, with Board of Selectmen approval, to balance the budget if necessary by transferring unencumbered appropriations from one account to another within the budget?

NOTE: This Article will enable the Town to address unforeseen over-expenditures within particular departments or accounts, which otherwise may not be exceeded without further Town Meeting authorization, by drawing upon under-expenditures in other departments or accounts while still remaining within the overall Town budget cap. If authorized, this Article will enable the above-described outcome without further authorization from a special Town Meeting but only where the Board of Selectmen deems it appropriate.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 - 0

ARTICLE 30

Shall the Town vote to require all those who make and second motions at the Town Meeting to rise and identify themselves?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 1

ARTICLE 31

Shall the Town vote to raise and appropriate the sum of \$12,025 for the Community/Agency Appropriations Account for Fiscal Year 2015/16, which begins July 1, 2015?

NOTE: This Account will be used to make contributions to and at the request of the following outside agencies or purposes: COAST Bus Service, Memorial Day, Holiday Decorations, and the Seacoast Shipyard Association.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 32

Shall the Town vote to raise and appropriate the sum of \$15,000 and authorize the Board of Selectmen to hold it in a Contingency Account and to use it to meet unanticipated expenses or emergencies that might occur during Fiscal Year 2015/16, which begins July 1, 2015, with unspent balances to carry forward each year?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 33

Shall the Town vote to raise and appropriate the sum of \$16,000 for the purpose of investing in the capital purchase and replacement of Town Hall's phone system for Fiscal Year 2015/16, which begins July 1, 2015, and place this amount into the Town Hall Capital account established for this purpose, with unspent balances to carry forward each year until fully expended?

NOTE: Town Hall's current phone system was installed in 1999 and is projected to become obsolete and unserviceable in the near future.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 34

Shall the Town vote to reallocate the \$2,500 raised and appropriated to get a donated map plotter up and running and fully operational, which will include electrical upgrades and installation costs as authorized by the passage of Article 37 at the 2014 Annual Town Meeting and instead utilize the funds to purchase a new smaller map plotter from the Planning & Ordinance Account established for this purpose, with unspent balances to carried forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 35

Shall the Town vote to reallocate the remaining balance of \$5,887.25 raised and appropriated for a calcium chloride spray system as authorized by the passage of Article 21 at the 2006 Annual Town Meeting and instead utilize remaining funds for investing in the capital purchase and replacement of Public Works Department vehicles and movable equipment, and place this amount into the Public Works Department Capital account established for this purpose, with unspent balances carry forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 36

Shall the Town vote to raise and appropriate the sum of \$20,000 to invest in the capital purchase of a new Police repeater and antenna and place this amount into the Police Capital Equipment Reserve Account for Fiscal Year 2015/16, which begins July 1, 2015, with unspent balances to be carried forward each year until fully expended?

NOTE: The Department's current antenna/repeater has an estimated life of 15 years and was installed in the year 2000. A quote of \$27,500 was received to replace the antenna system, filters, and battery backups, as well as to cover installation costs.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 37

Shall the Town vote to raise and appropriate the sum of \$22,500 to purchase new capital equipment for the Fire Department for Fiscal Year 2015/16, which begins July 1, 2015 with unspent balances to carry forward each year until full expended?

Note: This Account will be used to fund the purchase of seven sets of personal protective equipment as well as fund replacement of the Fire Department's hose equipment.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 5 – 0

ARTICLE 38

Shall the Town vote to appropriate the sum of \$5,000 from Unassigned Fund Balance for Fiscal Year 2015/16, which begins July 1, 2015, and authorize its use for the upgrade and replacement of the Fire Department's SCBA equipment & associated bottles, and place this amount into the Fire Department's Capital account established for this purpose, with unspent balances carried forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 3 - 2

ARTICLE 39

Shall the Town vote to appropriate the sum of \$10,000 from Unassigned Fund Balance to invest in capital repairs, maintenance and renovations of the Berwick Fire Station for Fiscal Year 2015/16, which begins July 1, 2015, and place this amount into the Fire Department Capital account established for this purpose, with unspent balances to carry forward each year until fully expended?

NOTE: This Account will be used to fund repairs, maintenance and renovations to the Berwick Fire Station which are expected to extend the life of that building by more than one year and which include apparatus floor ventilation to ensure compliance with Bureau of Labor standards, floor drains, apron repairs and paving, addition of a sleeping area, a kitchen upgrade, a fire alarm system, a sprinkler system, Americans with Disability Act (ADA) compliant stairs, second means of ingress and egress on the second floor, heat and a new console for the radio room, and electrical upgrades.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 3 – 0

ARTICLE 40

Shall the Town vote to raise and appropriate the sum of \$16,530 for the purpose of paying the second of seven lease payments on the Loader/Backhoe acquired during Fiscal Year 2014/15?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 41

Shall the Town vote to raise and appropriate the sum of \$21,634 for the purpose of servicing Water Department debt authorized by the Town Meeting's passage of Article 37 of the 1997 Annual Town Meeting ballot, in Fiscal Year 2015/16 which begins July 1, 2015?

NOTE: This Account will be used to fund one-half the cost of repayment for the Water Department Bond issued by the Federal Rural Development Agency for the purpose of a new

Water Treatment Plant. All other debt related to this expense is accounted for in the Water Department Enterprise Fund Budget, and is paid for by Water Department revenues.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 42

Shall the Town vote to raise and appropriate the sum of \$23,000 for the Unfunded Liabilities Account for Fiscal Year 2015/16, which begins July 1, 2015 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 BOARD OF SELECTMEN RECOMMENDS A YES VOTE 4 – 0

ARTICLE 43

Shall the Town vote to raise and appropriate the sum of \$19,500 for the Federal Stormwater Program for Fiscal Year 2015/16, which begins July 1, 2015, 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 A YES VOTE 4 – 0

ARTICLE 44

Shall the Town vote to raise and appropriate the sum of \$500 for Emergency Management for Fiscal Year 2015/16, which begins July 1, 2015, 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 A YES VOTE 4 - 0

ARTICLE 45

Shall the Town Vote to set an interest rate of 3.00% as allowed by state law as the rate to be paid to taxpayers who pay amounts in excess of amounts finally assessed, and authorize any such interest paid or abatements granted to be charged against the annual overlay?

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

ARTICLE 46

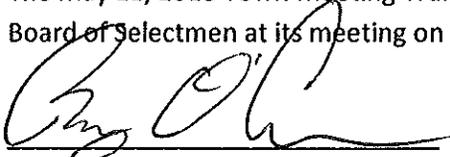
Shall the Town vote to authorize the use of interest money from the Lena Clark Trust Fund Interest Account when there are major repairs or maintenance needs at the Town Hall?

NOTE: The Trust Fund was established to take care of the Town Hall. Interest from the Trust Fund is in an Investment Account with LPL Investments through Kennebunk Investment Services.

The interest balance as of the close of Fiscal Year 2014, which ended June 30, 2014, was \$41,338. Interest funds are not used for every day repair or maintenance costs, but instead 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 2015/16.

THE BOARD OF SELECTMEN RECOMMENDS A YES VOTE 5 – 0

The May 12, 2015 Town Meeting Warrant is signed and approved as presented/amended by the Berwick Board of Selectmen at its meeting on the 17th^h day of March 2015:



Bryan O'Connor, Chairman of the Board



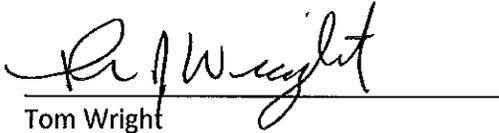
Robert Crichton



Edward Ganiere



Mark Pendergast



Tom Wright

ATTEST:



Jo Anne Lepley, Town Clerk

2.2 Definitions

Bed and Breakfast: A single family dwelling in which lodging, or lodging and meals are offered to the general public for compensation, offering no more than five 10 bedrooms for lodging purposes.

Building Footprint: means the total area of the foundation of the structure, or the furthest exterior wall of the structure projected to natural grade, not including stairs, patios, and decks.

Build To Line: A line parallel to the property line or right of way where the facade of the building is required to be located.

Commercial Mini-Storage: means a structure containing three or more units which are available for lease or rent by persons other than residents of the premises for the storage of goods not related to the sale or manufacture of goods on the same lot.

Function Hall: Premises that are frequently rented out for public or private activities that are not repeated on a weekly basis, and that are not open to the public on a daily basis at times other than when an event is scheduled.

Industrial: The assembling, fabrication, finishing, manufacturing, packaging or processing of goods, or the extraction of minerals. These activities do not meet the definition of Light Intensity or Medium Intensity Industry.

Inn: A building which contains a dwelling unit occupied by an owner or resident manager in which up to ten lodging rooms and meals are offered to the general public for compensation and in which entrance to bedrooms is made through a lobby or other common rooms. "Inn" includes such terms as "guest house" and "tourist house" or "Bed and Breakfast."

Light Intensity Industry: Includes all manufacturing, assembly, and processing activities which are conducted solely within the walls of a structure, involving no outside storage of materials or equipment; and utilizes less than ten gallons per minute/15,000 gallons per day of water; generates no process wastewater (excluding cooling water); is not considered a high hazard use under the MUBEC Maine Unified Building and Energy Code BOCA Basic Building Code, current edition; generates fewer than nine truck deliveries or shipments per day; employs less than 30 employees; and occupies a structure of less than 20,000 square feet. Light industrial uses include, but are not limited to: software or computer development, electronics assembly, book publishing, science and research facilities, and micro-breweries.

Manufacturing: The making of goods and articles by hand or machinery. Manufacturing shall include assembling, fabricating, finishing, packaging or processing operations, and does not meet the definition of light industry.

Museum: An institution devoted to the procurement, care and display of lasting interest or value. Includes, but is not limited to galleries, art studios, historic structures and public viewing areas.

On-Street Parking: An area dedicated to the standing of motor vehicles that is located on a public street.

Parking Lot: A parking lot is all the area devoted to the standing, maneuvering, and circulation of motor vehicles. Parking lots do not include On-Street Parking, driveways or areas devoted exclusively to non-passenger loading. See also, Driveway, Garage, Structured Parking, and Vehicle Areas.

Public Space: A gathering place or part of a neighborhood, downtown, or other area within the public realm that helps promote social interaction and a sense of community. Examples of public spaces may include but are not limited to: plazas, town squares, parks, and outdoor restaurant seating.

Street Improvements: Enhancements made to the public right of way that contribute to the walkability, aesthetics, and general welfare of the Town. Examples of street improvements include sidewalks, bike paths, benches, street trees, and street lights.

Street Screen: Landscaping or fencing that thoroughly limits visibility of surface parking lots and storage areas from public view. Street screens should be between 3.5 and 6 feet in height and constructed of a material matching the finishes of surrounding buildings. Street screens should have openings no larger than necessary to allow automobile and pedestrian access.

5.3 Mixed Use.

6. Mixed uses located in the Urban Overlay have no minimum lot size required although Shoreland Zoning standards are still applicable.

7. Medium and Heavy Intensity industrial uses may not co-locate on the same lot with residential uses.

6.1.2 Omitted Uses.

Any use which is not listed as, or similar to, a permitted use or a conditional use is prohibited.

In the event that a proposed use is not specifically identified in the tables, the Code Enforcement Officer shall select the listed use which most closely resembles the proposed use in impact and intensity. (A useful guide for examining nonresidential uses is the "North American Industry Classification System.")

In cases where no listed use is reasonably construed to closely resemble the proposed use, the Code Enforcement Officer shall determine that there is no listing for the proposed use and that therefore it is not permitted in any zoning district.

	R1	R2	R3	C/I	RC/I	AP	LR	SC/I	RP	SP
RESIDENTIAL										
*Single-Family Dwellings, including driveways	P	P	P	P	P-C	P	P	X C	X	P(11)
Cluster Development	X	C	C	X	X	X	X	X	X	X
Community Living Arrangement	P	P	P	P	P-C	P	X	X C(6)	X	X
Congregate Housing	C	C	C	C	C	X	X	X C(6)	X	X
Mobile Home Parks	C	C	X	X	X	X	X	X	X	X
Multi-Family Dwelling	C	C	X	C	C	X	X	X	X	X
Owner Occupied Apartment	C-P	C-P	C-P	C-P	C	C	C	X	X	X
Two-Family Dwelling, including driveways	P	P	P	P	P-C	P	P	X	X	P(11)
Conversions of seasonal residences to year-round residences	LPI	LPI	LPI	LPI	LPI	LPI	LPI	LPI	LPI	LPI
INSTITUTIONAL/PUBLIC										
Cemetery	C	C	C	X	X	X	X	X	X	X
Church, Parish House	C	C	C	C	C	X	X	C	X	X
Club Facility	C	C	C	C	C	C	C	C	X	X
Educational Facility	C	C	C	C	C	X	C	C	X	X
Daycare Home	C	C	C	C	C	C	X	C	X	X
Medical Care Facility	C	C	C	C	C	X	X	C	X	X
Municipal Facility	C	C	C	C	C	C	C	C	X	X
Museum	C	C	C	C	C	C	C	C	X	X
Public Facility	C	C	C	C	C	C	C	C	X	X
Public Utility Facility	C	C	C	C	C	C	C	C	C	C
Essential services										
A. Roadside distribution lines (34.5kV and lower)	A	A	A	A	A	A	A(3)	A(3)	P(12)	P(12)
B. Non-roadside or cross-country distribution lines involving ten poles or less in the shoreland zone	A	A	A	A	A	A	P	P	C(12)	C(12)

C. Non-roadside or cross-country distribution lines involving eleven or more poles in the shoreland zone	A	A	A	A	A	A	A	A	A	A	C	C(12)	C(12)
D. Other essential services	A	A	A	A	A	A	A	A	A	A	C	C(12)	C(12)
Service drops, as defined, to allowed uses	A	A	A	A	A	A	A	A	A	A	A	A	A
COMMERCIAL													
Automobile Service/Motorcycle Repair Business	C(1)	C	C(1)	C	C	C	C	C	X	X	C	X	X
Bed and Breakfast	C	C	C	C	C	C	C	C	C	C	C	X	X
Boardinghouse	C	C	C	C	C	C	C	C	X	X	C	X	X
Bottle Club	X	C(1)	X	C	C	C	C	C	X	X	C	X	X
Campground	X	C	C	C	X	X	X	X	X	X	C	X	C
Commercial Mini-Storage	X	X	C(1)	X	C	C	C	C	X	X	X	X	X
Communication Tower(5)	X	C	C	C	C	C	C	C	C	C	X	X	X
Daycare Center	C	C	C	C	C	C	C	C	X	X	C	X	X
Finance, Insurance and Real Estate	C	C	C	C	C	C	C	C	C	C	C	X	X
Function Hall	C	C	C	C	P	C	C	C	C	C	X	X	X
Golf Course	X	C	C	C	X	C	C	C	C	C	X	X	X
Hotel or Motel	C(1)	C(1)	C(1)	C	C	C	C	C	X	X	C	X	X
Inn	C(1)	C(1)	C(1)	C	C	C	C	C	X	X	C	X	X
Kennels	X	C	C	C	X	C	C	C	X	X	X	X	X
Marina	C	C	C	C	C	C	C	C	X	X	C	X	X
Medical Office	C	C	C	C	C	C	C	C	X	X	C	X	X
Neighborhood Convenience Store	C	C	C	C	C	C	C	C	C	C	C	X	X
Professional Office	C	C	C	C	C	C	C	C	C	C	C	X	X
Recreation Facility	C	C	C	C	C	C	C	C	C	C	C	X	X
Restaurant	C	C	C(1)	C	C	C	C	C	X	X	C	X	X
Retail Business	C	C	C(1)	C	C	C	C	C	X	X	C	X	X
Service Business	C	C	C	C	C	C	C	C	X	X	C	X	X
Storage and/or Maintenance Facility	X	C	C	C	C	C	C	C	X	X	X	X	X

Parking facilities	C	C	C	C	C	C	C	C	C	C	C	C	X(13)	X
Filling and earth moving of <10 cubic yards	A	A	A	A	A	A	A	A	A	A	A	A	P	P
Filling and earth moving of >10 cubic yards	P	P	P	P	P	P	P	P	P	P	P	P	C	C
Signs	A	A	A	A	A	A	A	A	A	A	A	A	A	A
Uses similar to allowed uses	A	A	A	A	A	A	A	A	A	A	A	A	P	P
Uses similar to uses requiring a GEO permit	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Uses similar to uses requiring a PB permit	C	C	C	C	C	C	C	C	C	C	C	C	C	C
**ACCESSORY USES														
Home Occupation	P	P	P	P	P	P	P	P	P	P	P	P	C	X
Outdoor Wood Furnace(8)	C	C	C	C	C	C	C	C	C	C	C	C	C	X
Small Wind Energy System	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Yard Sale	A	A	A	A	A	A	A	A	A	A	A	A	A	X

Notes:

(1) Allowed only on major highways (Route 236 or Route 9) and subdivisions approved for commercial use

Notes:

1. Residential uses within the Urban Overlay District are subject to the applicable dimensional requirements in the underlying C/A or SC/A District. Non-residential uses within the Urban Overlay District are subject to all applicable dimensional requirements in the underlying C/A or SC/A District, and the setback requirements in Sections 6.4. All uses within the Urban Overlay District are exempt from dimensional requirements of the underlying C/A, SC/A or R1 District and subject to the requirements established in Section 6.4. Uses within the Urban Overlay District that are located in the Shoreland Zoning District are subject to all applicable dimensional requirements of the underlying shoreland zone pursuant to Section 14.15.

6.4 Urban Overlay District- Village Overlay District

The Urban Overlay District is established to allow for more flexibility in site design for non-residential uses, and to encourage these uses to locate and expand within the District's boundaries.

A. General

The Village Overlay District is established to ensure that future development in Downtown Berwick reflects the concepts presented in the Berwick Downtown Vision Report and Implementation Plan, 2014 Addendum to the Comprehensive Plan.

Structures or portions of structures, for all commercial, industrial, and institutional/public uses that are listed in the Land Use Table in Section 6.2., shall be allowed to be built within the front, side, and rear setback area up to the lot line, minimum lot standards shall be met in the underlying SC/A District pursuant to Section 14.15. Once a structure or a portion of any structure has been built within a front, side, or rear setback, no residential uses shall be allowed on the first floor of the building. No residential uses shall be allowed on the first floor of any new building (See Note 3).

B. Building Placement

Build-to-Line (Distance from Property Line)

Front

0'-5'

See Note (1)

Side Street

0'-5'

See Note (1)

Setback (Minimum Distance from Property Line)

Side
Rear

0'
0'

See Note (4)
See Note (4)

C. Parking.

1. Minimum Required Spaces: Minimum parking space requirements are set with the requirements described in Section 7.7. The Planning Board may waive or adjust the base zone requirements for parking with the Urban Overlay District when it is not possible or in the best interest of the Town to meet the basic requirements.
2. The requirements listed below are intended to regulate the location of proposed parking areas within the Urban Overlay.
3. When not set behind a building parking lots will be held to the following location requirements:

a. Location (Distance from Property Line)

Front Setback	30 feet
Side Street Setback	10 feet
Side Setback	0 feet
Rear Setback	5 feet

See Note (2)

D. Design Standards. (Reserved)

Notes:

- (1) Buildings may be setback further than the required build-to-line to provide room for public spaces and street improvements.
- (2) All surface parking areas that are not behind buildings must be screened by a street screen as defined in Article 2.2 Street Screen.
- (3) Residential uses on the first floor of a building shall be allowed in nonconforming structures in existence prior to May 12, 2015, but shall not be allowed once an expansion of 30% or more is made outside of the current building footprint.
- (4) When a structure within the urban overlay district is constructed next to an existing single family residential structure the applicable side or rear setback shall be no less than 10 feet.

7.1 Air Emissions.

Emission of dust, dirt, fly ash, fumes, vapors or gases which could be injurious to humans, animals or vegetation, detrimental to the enjoyment Health and Safety of adjoining or nearby properties or which could soil or stain persons or property, at any point beyond the lot line of the commercial or industrial establishment creating that emission, shall not be permitted. Any air emissions must meet all applicable state and federal statutes.

7.7 Off-Street Parking and Loading.

B. Additional Requirements for Non-Residential Uses.

2. ~~All parking areas, driveways and other areas serving 20 or more vehicles shall be paved with bituminous concrete or an equivalent surfacing over a gravel sub-base at least six inches in thickness, and shall have appropriate bumper or wheel guards where needed.~~

9.8 Conditional Use Permits and Site Plan Review.

I. Performance Standards for Conditional Use and Site Plan Review.

1. ~~In considering a conditional use permit the Planning Board shall evaluate the immediate and long range effects for the proposed use. The applicant shall present adequate evidence, where appropriate, in order for the Planning Board to find that the proposed use is compatible with adjacent land use. The applicant shall have the burden of proof to demonstrate that the proposed use will satisfy the following standards:~~

- a. ~~Access to the site from existing and proposed roads is safe and adequate. The proposed use will not cause or aggravate undue traffic congestion.~~

~~b. The site design is in conformance with all flood hazard protection regulations, and any proposed construction, excavation or fill will not affect a water body's ability to store flood water.~~

~~c. Adequate provision for the disposal of all wastewater and solid waste has been made.~~

~~d. Adequate provision for transportation, storage and disposal of any hazardous materials has been made.~~

~~e. Adequate provisions for stormwater management design and maintenance have been made.~~

~~f. An erosion and sedimentation control plan has been formulated.~~

~~g. There is adequate water supply to meet the demands of the proposed use and for fire protection purposes.~~

~~h. That the proposed use is compatible with adjacent land use and will not cause any unreasonable noise, dust, smoke or other nuisances.~~

~~i. That all performance standards in this ordinance applicable to the proposed use will be met.~~

~~j. When the proposed conditional use is in the Shoreland Zone it shall also meet the standards provided in **Section 14.16.D.**~~

2. 1. The following standards are to be used by the Planning Board in judging applications for site plan review and conditional use applications and shall serve as minimum requirements for approval of the site plan application. The site plan application shall be approved, unless in the judgment of the Planning Board the applicant is not able to reasonably meet any of these standards. In all circumstances the burden for proof shall be on the applicant and such burden of proof shall include the production of evidence necessary for the Planning Board to review the application.

a. Conformance with Comprehensive Plan: All proposed conditional uses and site plans shall conform to the Comprehensive Plan of the Town of Berwick and with the provisions of all pertinent federal, state, and local codes, ordinances, and regulations.

a. b. Preserve and enhance the landscape: The landscape shall be preserved in its natural state insofar as practicable by minimizing tree removal, disturbance of soil, retaining existing vegetation during construction. After construction is complete, landscape shall be designed and planted that will define, soften or screen the appearance of off street parking areas from the right of way and abutting properties and/or structures in order to enhance the physical design of the building(s) or site, and to minimize the encroachment of the proposed use on the neighboring land uses.

- b- c. Relationship of the proposed buildings to the environment: Proposed structures shall be related harmoniously to the terrain and to the existing buildings in the vicinity which have a visual relationship to the proposed buildings. Special attention shall be paid to the bulk, location and height of the building(s) and such natural features such as slope, soil type and drainage ways.
- e- d. Vehicular access: The proposed site layout shall provide for safe access and egress from public and private roads by providing adequate location, numbers and controls of access points including site distances, turning lanes, traffic signalization when required by existing and projected traffic flow on municipal road systems.
- d. e. Parking and circulation: The layout and design of all vehicular and pedestrian circulation, including walkways, interior drives, and parking areas shall provide for safe general interior circulation, separation of pedestrian and vehicular traffic, service traffic, loading areas, and arrangements and use of parking areas.
- e- f. Surface water drainage: Adequate provision shall be made for surface drainage so that removal of surface waters will not adversely affect neighboring properties, downstream conditions, soil erosion or the public storm drainage system. Whenever possible, on-site absorption of unpolluted run-off waters shall be utilized to permit groundwater recharge on the site.
- f- g. Existing utilities: The development shall not impose an unreasonable burden on sewers, sanitary and storm drains, water lines or other public utilities.
- g- h. Advertising features: The size, location, design, lighting and materials of all exterior signs and outdoor advertising structures or features shall not detract from the design of proposed buildings and structures and the surrounding properties.
- h- i. Special features of the development: Exposed storage areas, exposed machinery installation, service areas, truck loading areas, utility buildings and similar structures shall have sufficient setback and screening to provide an audio/visual buffer to minimize their adverse impact on other land uses within the development area and surrounding properties.
- i- j. Exterior lighting: All exterior lighting shall be designed to minimize adverse impact on neighboring properties.
- j- k. Emergency vehicle access: Provisions shall be made for providing and maintaining convenient and safe emergency vehicle access to all buildings and structures.
- k- l. Municipal services: The development will not have an unreasonable adverse impact on the municipal services including municipal road systems, fire department, police department, solid waste program, sewer treatment plant, school, open spaces, recreational programs and facilities, and other municipal service and facilities.

~~l. m.~~ Will not result in water or air pollution: In making this determination, it shall at a minimum consider: The elevation of the land above sea level and its relationship to the flood plains, the nature of soils and subsoils and their ability to adequately support waste disposal; the slope of the land and its attest on effluents; and the applicable state and local health and water resources regulations.

~~## n.~~ Has sufficient water available for the reasonable foreseeable needs of the development (this is usually considered to be ten years approximately).

~~n.~~ Will not cause an unreasonable burden on an existing water supply, if a municipal or community water supply is to be utilized.

~~o.~~ Will not cause soil erosion or reduction in the capacity of the land to hold water so that dangerous or unhealthy conditions may result.

~~p. n.~~ Will provide for adequate sewerage waste disposal.

~~q. o.~~ Will not have adverse affects on the scenic or natural beauty of the area, aesthetics, or rare and irreplaceable natural areas.

~~r. p.~~ The developer has adequate financial and technical capacity to meet the above stated standards.

~~s. q.~~ Whenever situated in whole or in part within 250 feet of any pond, lake or river, will not adversely affect the quality of such body of water or affect the shoreline of such body of water; based on the standards outlined in Section 9.8.1.1-j.

r. Low Impact Design: Each applicant is required to submit a statement to the Planning Board documenting proposed Low Impact Design (LID) for the site, which will help to reduce storm water volumes and help to enhance storm water quality. LID includes, but is not limited to green roofs, rain gardens, tree wells, infiltration basins, and permeable pavement.

CERTIFICATION OF PROPOSED CHANGES TO THE
BERWICK LAND USE ORDINANCE

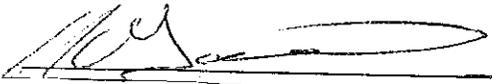
We, the Selectperson's of the Town of Berwick, do hereby certify that the attached proposed changes to the Berwick Land Use Ordinance is a true copy of the proposed changes to be posted with the Town Meeting Warrant and submitted to the voters of the Town of Berwick for their approval.



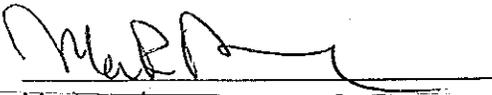
Bryan O'Connor, Chairman of the Board



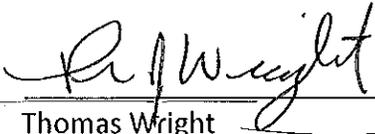
Robert Crichton



Edward Ganiere



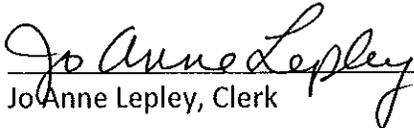
Mark Pendergast



Thomas Wright

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 17th day of March, 2015.



JoAnne Lepley, Clerk

3/17/15
Date

Important Phone Numbers

AANE (American Ambulance New England)	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	698-1220
Transfer Station	698-5917
BCTV	715-0059
Berwick Water Department	698-1231
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
Coast Bus Service	603-743-5777

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 December 2016

State Representative Beth O'Connor
District 5

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