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This Town Report is dedicated in the memory of Lena A. Clark



Many residents of Berwick are unaware of how Lena Clark is forever linked to the Town of Berwick. Unfortunately, there are many different stories about her life and since she died 90 years ago, the people that knew the details of her life are also deceased.

One of the thoughts is that she was an only child. She grew up and was very close to her father. She never married and would travel with her father on his business endeavors. She inherited his money but was quite lost when he died.

Another thought is that she had a brother, Harry Clark, who lived and raised his family on Rochester Street. He died after her in August 1948. Her father owned a grocery store but didn't have a lot of money. She may have been married, but records could not be located regarding this.

What we do know is that she died at the age of 57 in May of 1928. She is buried at Evergreen Cemetery where there is a large headstone. In her Will she left a substantial amount of money in the form of Stocks and Bonds to the Town of Berwick. This money was earmarked to build the Berwick Town Hall, which was completed and dedicated to her on January 28, 1939. There was enough money left after completing the Town Hall that the Lena A. Clark Trust was established. Interest from this Trust is still used today for the upkeep and improvements to the Town Hall. She also donated funds to pave the newly created Cemetery Road to enable access to the Evergreen Cemetery, which was the Town's first public burial ground.

Lena A. Clark's picture hangs proudly in the customer service area, so the next time you are in the Town Hall take a moment and thank Lena for this beautiful building.

Whatever your story is Lena, we won't forget you.

Town Officials
Board of Selectmen

	<u>Term</u>
Thomas Wright, Chairman	06/20
Edward Ganiere, Vice Chairman	06/18
Rebecca England	06/19
Mark Pendergast	06/20
Joshua Plante	06/18

Town Administration

Stephen Eldridge	Town Manager, Tax Collector/Treasurer & Road Commissioner
Patricia Murray	Town Clerk, Registrar of Voters, Excise Tax Collector, General Assistance Administrator
Maureen Finger	Finance Director
SMRPD	Town Planner
Mark Arenberg	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
vacant	Southern Maine Regional Planning Commission (Annual Appointment)

Terms limits noted

Planning Board

	<u>Term</u>
Dave Andreesen, Chairman	12/19
Paul Boisvert, Vice Chairman	12/20
David Dow	12/20
Niles Schore	12/18
Nichole Fecteau	12/18
Michael LaRue – Alternate	12/20
Sean Winston – Alternate	12/20

Board of Appeals

Russell Gagner, Chairman	12/19
Ron Vigue, Vice Chairman	12/18
Diane Morrill, Secretary	12/18
John Campbell	12/18
Pat Boisvert	12/20
Alternate Vacancy (2)	

Sewer District Trustees

Jay Wheeler, Administrator	
Stephanie Rochefort, Chairman	06/20
Priscilla Dube	06/18
Lisa Huestis	06/19
Danny Doucette	06/18
John England	06/20

Voter Registration Board of Appeals (21 MRSA 103)

Judith Burgess, Chairman	12/14
Vacancy	
Vacancy	
Alternate Vacancy	

Recreation Commission

Natalie Gould	12/18
Marni Thibault	12/18
Vacancy	
Alternate Vacancy	

MSAD #60 Superintendent

Steven B. Connolly

MSAD #60 Board of Directors

	<u>Term</u>
Dustin Price, Chairman - Berwick	06/19
Travis Doiron - Berwick	06/18
Denise Mallett – Berwick	06/18
Rebecca Beal – Lebanon	
Nancy Neubert - Lebanon	
Joanne Potter – Lebanon	
Stan Cowan – North Berwick	
Rebecca Hopper – North Berwick	
Lynn Manley – North Berwick	

Coast Board of Directors

Thomas Wright

Regular Meeting Schedules

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

Town Hall Office Hours

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

Assessing office:

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

M, T, W and Thursday	8:00am – 12:00pm
Friday	8:00am – 11:00am

Transfer Station:

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

Telephone: 207-698-1101

Fax: 207-698-5181

The Town Crier Report....."Ringing the Bell for our Future"

Traditionally, Town Criers alert the community to good news, events, warnings and happenings. As your humble servant I have held witness and reported on a great variety of significant community and family milestones. I have opened town meetings, celebrated citizens turning one hundred, led parades, toasted weddings, spoken at schools, and proclaimed times of memorial at Veterans gatherings. Tis a rewarding job indeed.

My role as Berwick Town Crier also embraces the recognition of the ever present need of fellowship and participation in regard to the planning for our future in our historic and rural community. We are blessed with a cadre of hardworking and dedicated citizenry who are planning for our future. The Envision Berwick Committee with its sub-committees addressing preservation and historic preservation are excellent examples of community participation. Our Planning Board monitors and coordinates plans for the future of the town and proposed projects of private, commercial in addition to public and environmental development. So much thought and action is required for beneficial implementation.

This Town Crier who has served you the citizenry for decades is ringing a bell and crying for continued whole community participation. "Community" means the bringing together of all elements of the town. The core of village plans must related to the rural roads, properties and cherished historical elements that define our being. Our community resources require big picture planning. A great example has been demonstrated by the fire department with their desire for a new and much needed location that will strategically serve all elements of the town/

We are a growing community and change of courts controversy...yet together we will prevail and my Town Crier Bell will ring success for us all.

respectfully,

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

Dear Citizens of Berwick:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

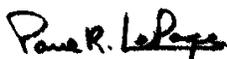
It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

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

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Berwick and Maine in the United States Senate. If ever I can be of assistance to you, please contact my York County State office at 207-283-1101 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

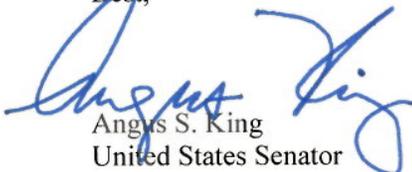
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

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

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Bangor, ME 04401
(207) 945-8000

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

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



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

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about the direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

Take care,

Chellie Pingree
Member of Congress



Sallie Chandler
York County Commissioner
District 1
salliebc@metrocast.net
(207) 457-2197

County of York Commissioners Office

Thanks to sound management, the County continues to provide excellent services to our towns, cities and citizens. We have been able to keep tax increases to cities and towns below two percent despite increases in the rate of inflation and health costs.

The Board of Commissioners continues to support the Contract Deputy program. The Sheriff's Department patrols nine of the twenty-nine towns in the County. Our rural patrol provides the level of protection required by State Statute. If your town decides that a higher level of protection is wanted, the citizens may vote to contract a deputy from the Sheriff's Department. The Maine State Law requires that the county recoup the full cost of the program from the municipalities.

The County Animal Response Team is entering its third successful year with a strong volunteer base of thirty people. The York County team is the largest and most active team in the State.

The County is committed to recognizing community service and held the second Spirit of America awards ceremony in November. Nine citizens and one group were recognized for their commitment to their communities and volunteerism. If in your town you have someone to nominate please contact Bruce Flaherty at bwflah@gmail.com

The food pantry in conjunction with The York County Shelter is open. This will provide vital services to those who suffer from food insecurity. York County is proud to be a partner in this endeavor.

The Layman Way Recovery Center is on track. The Recovery Center is aimed at treating the many addictions that folks suffer from. Planning is going well and with the help of the budget committee we are anticipating an opening on April 1.

In conjunction with the Sexual Assault Response Services of Southern Maine (SARSSM) York County opened the Child Advocacy Center of York County. This is a vitally important service to children who have suffered sexual abuse and trauma. This group is housed in the courthouse basement.

Respectfully Submitted

Sallie Chandler



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, ME 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Beth A. O'Connor

66 Pine Hill Road

Berwick, ME 03901

Telephone: (207) 698-7899

Cell Phone: (207) 289-9047

Beth.OConnor@legislature.maine.gov

January 31, 2018

Dear Friends and Neighbors,

I would first like to thank you for the trust you have placed in me to be your State Representative. It has been a pleasure to serve the residents of House District 5, and you can be assured that I am working diligently on your behalf.

I am currently serving on the Energy, Utilities and Technology committee, which oversees energy policy, including energy resources, efficiency and conservation; insulation; electric industry, including supply, transmission and distribution; natural gas industry; telecommunications industry, including mobile, telephone, Internet, broadband and cable television services; E-9-1-1; water and sewer utilities, including district charters; Public Utilities Commission; Office of the Public Advocate; Governor's Office of Independence and Security; and Efficiency Maine Trust.

I value the positions of my constituents and believe it is through your input that I will best be able to represent our community. You are encouraged to contact me at any time with your questions, concerns or suggestions. I hope to hear from more residents from Berwick and North Berwick throughout the remainder of this session. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Warmest regards,

A handwritten signature in black ink that reads "Beth A. O'Connor".

Beth O'Connor

State Representative



Town of Berwick

11 Sullivan Street
Berwick, Maine 03901-0696

Board of Selectmen

Tom Wright – Chair
Edward Ganiere-V Chair
Rebecca England
Mark Prendergast
Joshua Plante

The past year has had many changes for Berwick. The most obvious is the transformation of the former Prime Tanning site. The town was able to secure over \$2 million dollars in grant money to help clean up what was a dangerous hazard in the heart of Berwick. The main parcel has been cleaned and the State DEP and Federal EPA are ready to sign off on it. The large parking lot on Wilson Street and the metal building on Sullivan Street are scheduled to be worked on over the next year.

Another change was at 71 Sullivan Street, what was referred to as the “Sober Home.” The Town purchased the property and demolished the building on it. This parcel is adjacent to the Recreational field and gives the town access on to Sullivan Street. It alleviates the parking problem along Sweetser Street and will allow more options for the Recreation Department.

Berwick has enlisted Port City Architect to help design and locate a new fire station. The current station has become too small for the equipment and has structural problems that are getting too expensive to keep throwing money at. We will be having hearings and meetings in the coming months and the Townspeople will have a proposal to vote on in November.

Upgrades continue on the Town Hall. Four new clocks replaced the broken ones in the tower and now they all show the same time. Little Harbor Windows worked with the Town and built custom windows to replace the ones in the auditorium. The old windows were uninsulated and let the wind blow through. The upgrade to the electrical continues and the heating system is slowly being worked on.

Much of the work done in Berwick is due to the people who volunteer their time and give back to the community. Whether serving on committees, helping clean up and maintain the river front, or volunteering for other projects, these residents are what make Berwick a better town. It is their dedication that make a difference.

Thomas Wright, Chair



Town Manager Report

2017-2018

It is with great pleasure that I report to you the condition of the town and our accomplishments for 2017-2018. We have had a very busy year in a number of areas. Financially we are very strong with a good undesignated fund balance. All departments have remained within their budgets and have been able to get the job done. The Finance Department, Board of Selectmen and I continue to be conservative while making sure we move the community forward based on the goals that the Board of Selectmen have set, input from volunteer committees, surveys, and the Comprehensive Plan.

The Public Works Department has a new 10-wheeler plow truck on order that will arrive within the next few months and our 13-year-old sidewalk machine was replaced with a newer model in time to be used this year. We have had to make some adjustments in our CIP as some of the older equipment has broken down and is beyond repair, as was the case with the sidewalk machine. As a result, we had to put off replacing another truck in FY 2018. In the FY 2019 budget we will be replacing our 20-year-old loader as repairs are becoming costly. We are hoping to replace an old steel dump body with a stainless steel one as part of our replacement program.

The Police Department has continued their efforts dealing with the opiate problems. This work uses a united front, partnering with state and federal DEA agents. During FY 2018 the department has replaced two older cruisers and has been able to stay on track with their CIP. Ron Lund, our Detective, left for work in another town leaving us searching for a new officer. It has been an ongoing search as recruitment is a state-wide problem. People are not getting into the law enforcement field which makes it difficult finding individuals, therefore the competition with other communities is high.

The Fire Department has taken delivery of two new fire trucks which are now in service. We have continued the 24/7 schedule with our Fire Fighters/EMT's which has had some challenges with vacations, illnesses and call force members who are not always available. The Department is continuing the recruitment process but having on call firefighters in town during the day time hours remains an issue. The Fire Station Building Committee has been working with Port City Architecture to develop plans for a new station. The preliminary renditions and floor plans are in the works with some adjustments, but finding the right location remains a challenge. The Committee and the Board of Selectmen are still discussing several options, one of which is to include a new police station creating a Public Safety building. The architectural firm is preparing to make presentations to the public over the next 3-4 months to get feedback on which option the public will support. The vote for funding will be at the November 6, 2018 election.

The Prime Tanning/Fund of Jupiter project is moving ahead. We have completed the cleanup of the large parcel (7.8 acres) and are awaiting the DEP review and paperwork to ultimately transfer

the ownership to Mark Kehaya/Fund of Jupiter. Mark continues to work and seek out contractors to start the initial civil engineering and retrofitting of the remaining buildings for the businesses that are interested in being a part of this project. He generated renditions and layouts of his ideas and presented those to the public this past fall. After the meeting and getting feedback from those that attended he went back to his architect and has been reworking the plans. We are all anxious to see the Prime site begin business development. We will be meeting with Mark Kehaya this spring and will keep everyone informed of his time-line and ideas.

Other substantial changes this past year include the Water Department putting in place a filtering system that removes Manganese from our drinking water. This new system has been in place since the summer of 2017 and has been working well with small adjustments as needed. The Water Department has also been working with Noble students who are competing in a contest on projects that will change their community. The students have made it to the Nationals and are one of 10 finalists. It has been a great collaboration and we wish them success.

The Board of Selectmen had the opportunity to purchase the Six Step Recovery building in September 2017. The building had a number of code violations and was cited by the State Fire Marshall for violations. The owner of the building approached the town about selling the structure. After a number of months of negotiations, and a vote by the public, the town purchased the building and it was demolished. This site borders Memorial Field and it was felt by the Board of Selectmen, and several committees, that this was an opportunity that couldn't be missed. We hope to built a parking area on this site to relieve the Sweetser Street congestion during activities at Memorial Field and develop plans for a community center.

Looking to the future, the Town of Berwick is heading in a positive direction. The town has a tremendous amount of energy generated by the vast volunteer base that continues to work with the public, elected officials, and town staff. As your Town Manager I am excited to see the growth and development of the downtown. Finally, I can't say enough about the quality of the staff that works to keep our citizens safe, maintain our infrastructure and provide services to the residents. Please read each department report to get more detail of what has been accomplished this year.

Town Clerk's Report 2017

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, Dog Licensing and other miscellaneous duties.

Motor Vehicle Registrations	7858
ATVs/Snowmobiles	189
Hunting/Fishing Licenses	290
Rapid Renewal	990 (on-line motor vehicle registrations)
Dog Licenses	507
Excise Tax Collected	\$2,675,381.93

Transfer Station permits will expire in December 2017. These permits are issued in accordance with the provisions of the Town of Berwick's Solid Waste/Transfer Station Ordinance. Permits must be displayed on the right-hand side on the front windshield and they are not transferable. To obtain your new stickers please come into the Town Office with your vehicle registration(s). Stickers can be issued to Town of Berwick residents only and will be valid until December 31, 2019. Temporary permits will be approved by the Town Manager. We have special allowance for Military families, who may contact the Customer Service Office for more information at 698-1101.

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 Karen Manning – July 2015
Customer Service Sheila Jones – October 2008

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

Respectfully submitted,

Patricia Murray

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

General Assistance Report

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

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

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

Over the last couple of fiscal years, the Town has seen a continued decrease in the number of applications and individuals looking for assistance. In the past fiscal year, we processed 15 applications and were able to assist 10 cases which included 13 individuals. The major expense went to rental assistance which totaled \$4,222; electric totaled \$109; water totaled \$60 and food / personal products which included toiletries / paper goods totaled \$45. Total expenditures from July 1, 2016 through June 30, 2017 totaled \$4,436; this is a decrease of 4.62% or a reduction of \$215 over the same period of 2015 – 2016; where total expenditures were \$4,651. It must be stated that the State of Maine, Department of Health and Human Services reimburses the Town for 70% of the total expenditures on a monthly basis.

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

Lynn Shearer, GA Assistant

Vital Statistics

2017

Yvette R Gauthier	01/03/17
John Thompson	01/08/17 *
Gertrude M Dumont	01/16/17
Gordon A Robertson	01/16/17 *
Hoa Van Phan	01/18/17 *
Eileen M Kimball	01/18/17
Elaine M Jepson	01/22/17
Gillian E Curran	01/26/17 *
Tommie (Tom) Jerome Cole	01/31/17
Constance L Hutchinson	02/06/17
Erma L Mitton	02/11/17 *
Erma "Penny" Milton	02/12/17 *
Albertine (Bert) Burrell	02/14/17
Phyllis Jean Morin-Forrest	02/19/17
William Benjamin Walkup	02/23/17 *
Arnold Carleton "Arnie" Meloon	03/01/17 *
Johanna Osciak	03/06/17 *
Katherine Dubois	03/09/17
Lucille A Brooks	03/11/17
Raymond Carvalho	03/12/17 *
Hazel A Roper	03/18/17 *
William (Bill) Neal King	03/22/17
Lorraine Morin	03/28/17
Delina D (Perreault) Fortier	04/02/17 *
Jared Austin Greenlaw	04/08/17 *
Leonard Strong, Jr	04/13/17
Marion E Grant	04/16/17
Aaron James Honkonen	04/19/17 *
Patricia Ellen Seward	04/21/17 *
Richard (Dick) James Beamish	04/22/17
Diane E Vachon	04/26/17
Jeannette R Casey	05/03/17
Lisa J Chabot	05/06/17 *
Caroline Scott	05/20/17
Marjorie Dugas	05/21/17
Clinton Richard Schoff	05/23/17 *
Doris Maddix	06/23/17
Darren Charles Mortin	06/28/17
Barbara E Morin	07/07/17
Nellie B Sias	07/09/17
Brenda Lee Cabana	07/13/17 *
John-Tomas Messier	07/16/17 *
Stephen Craig Woolley	07/20/17
Gabrielle P Houle	07/22/17

Caydence Richard Patch	07/23/17 *
Patricia Ann Pucillo	07/24/17 *
Elizabeth Ann (Daley) Paulin	07/27/17
Harvey Nelson Hazen Flint	08/05/17 *
Charles Joseph O'Brien	08/09/17
Alice Sabin Austin	08/30/17 *
Evelyn L Morrill	09/07/17 *
Wayne A Tuttle	09/08/17 *
Ronald Dale Hathorne	09/09/17 *
Claire M Bisson	09/13/17 *
Robert "Smiley" Harold Bond	09/17/17 *
David John Rose	09/20/17 *
William J Woods	09/21/17
Flora Larrabee	09/24/17 *
Corrine Ann Ryll	09/24/17 *
Barbara Louise (Bray) Emerton	09/27/17
Eleanor Ann Downard	10/01/17 *
Anne T Curran	10/05/17
Jean E Currier	10/14/17
Eileen Claire Pendleton	10/22/17 *
Celia L (Lindgard) Cooley	10/23/17
James D Hovey	11/05/17
Shirley M Mitchell	11/09/17
Judith Ann Hill	11/10/17 *
Mildred L (Hersom) Bradeen	11/11/17
Theodore Avery Stickney	11/17/17
Barbara Jean Newhall	11/19/17 *
Priscilla Ellen Bushway	11/22/17
Joseph Raymond Cloutier	11/23/17
Abigail Kathryne Lizotte	12/01/17 *
April Martell	12/03/17
Robin Layne Ladisheff	12/06/17
Terence Francis Casey	12/12/17 *
Nicklos "Nick Zipp" Zerbinopoulos, Sr	12/22/17
Barbara Marie Garland	12/23/17
Jeanne M Ferland	12/30/17 *

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, with local residents and business owner sharing their gardening talents by adopting and creating a “small garden” around the Town of Berwick. 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. 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 is a wonderful way to enhance the Town and is enjoyed by all of those who pass through our quaint village. The following are current participants:

The Berwick Democratic Committee
Deb & Duke Monogrammers
Salmon Falls Nursery

The Berwick Republican Committee
P & M Plumbing and Heating
Girl Scouts of Maine – Berwick Troop #1460



2017 Registrar of Voters Report

The Town of Berwick currently has 5,774 registered voters broken down as follows:

<u>Party</u>	<u>Voters</u>
Democrat	1252
Green Independent	91
Republican	1443
Libertarian	17
Unenrolled	2971

The Annual Town Meeting was held Tuesday, May 9, 2017. Mark Pendergast and Thomas Wright were elected as Selectmen, Assessor and Overseer of the Poor. Kelly Smith was elected to the MSAD #60 Board of Directors for a three-year term, but regrettably was not able to serve his term and Margaret Wheeler resigned her position from the MSAD #60 Board of Directors. Travis Doiron and Denise Mallett were each appointed to a one-year term. The State held two Referendum Elections, on Tuesday, June 13th and Tuesday, November 7th. The Town held a Special Town Election on Tuesday, August 8th and a Referendum Election on Tuesday, November 7, 2017.

The Registrar of Voters holds office hours at the Berwick Town Office, Monday and Thursday from 8:30am to 6pm; Tuesday and Wednesday from 8:30am to 5:00pm and Friday’s from 8:30am to 11am, and whenever the polls are open. During these hours voters may change a name, address or change party enrollment. The Register will accept the registration of any person eligible to vote and new enrollments. A change in enrollment does not become effective until 15 days after it is filed and a voter may withdraw his enrollment from any qualifying party after 3 months from the date on which he was enrolled.

In 2017 voters could enroll in the Democrat, Green Independent, Republican and the Libertarian party or choose to be unenrolled. A person who is not registered to vote in a qualifying party may not vote in a Primary Election; however they will be eligible to change to a qualifying party the day of the Primary Election.

Respectfully submitted,
Lynn Shearer, Deputy Registrar of Voters

Berwick Fire Department

2017 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 907 calls for service during 2017. At present, we have 26 members in a combination full-time/on-call department. Most of these positions are on-call firefighters; they range in qualifications and responsibility from helper positions, to firefighters, Emergency Medical Technicians, apparatus driver/operators, and Officers.

In October 2016, the Department expanded fulltime staffing hours to 24-hours a day, 7-days a week with one firefighter/EMT. This allows us to provide a much more reliably consistent response time to emergency calls around the clock. The Department continues to struggle with insufficient staffing levels, but we are using every resource at our disposal to function as efficiently and effectively as possible. We are committed to making further improvements in the area of emergency response, and encourage any interested community members to consider applying as an on-call/volunteer member to help us reach that goal.

We maintain and operate a fleet of 2 engines, 1 Quint (part ladder truck & Pumper) 1 tank truck, 1 medium duty rescue, 1 brush truck, 1 utility pickup. 1 SUV command vehicle and 1 Boat used for use during these responses. Thanks to the generous support of the residents of Berwick, we have replaced the 2 engines. This will help to decrease repair costs and equipment down-time, as well as simplify training requirements. This will hopefully result in more qualified operators, and increased department effectiveness.

In 2017, a recruitment effort produced 1 applicants, resulting in 1 new hire as an on-call recruit firefighter.

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

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

Some of our short-term goals for 2017 included planning for replacement of the existing fire station which we have outgrown. During this year a committee which included one selectmen, Town Manager 2 members of the public along with the Fire Chief and Fire Captain. This committee selected out of 6 bids received, Port City Architecture to assist the Committee with the planning process.

There were 3 sites reviewed, Pine Hill Road, The existing Police Station property and Cemetery Road across from the Evergreen Cemetery. After review of each property by the architecture firm, Cemetery Road was found the best suited and would improve services to the majority of Town based upon the Last 6 years of statics.

There will be more information on those recommendations in the future along with Public meetings to inform you as to what those recommendations include and allow an opportunity for the publics input.

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

Respectfully submitted,

Dennis Plante, Chief

Berwick Fire Department

BERWICK POLICE DEPARTMENT 2018

Staffing

The police department has not been at full staffing levels over the last nine months of 2017. Law Enforcement is experiencing a substantial deficiency in prospective candidates for police officer positions. Maine is not immune to this problem. There are some Maine communities that even offer substantial signing bonuses (one as high as \$14,000) to entice officers to come work for them. This makes finding and hiring police officers even more difficult for many smaller Maine communities like Berwick.

This year we lost one of our fulltime officers and one reserve police officer to other communities. Movement between agencies is not uncommon and can make things more difficult.

We have already completed two unsuccessful advertising and subsequent hiring processes for our open fulltime vacancy. We increased the area that we posted our advertisements and are currently in the middle of the third attempt to find a full-time officer.

In October we hired (re-hired) Officer Rod Beaulieu to fill a reserve police officer position. Officer Beaulieu has over thirty years in law enforcement. He retired from Sanford Police Department and worked for us as a reserve for several years. He left and became the first police chief for Frye Island, Maine and served in that capacity for seven years. He currently is the Director of Security for the Portland Water District. We were pleased to rehire him. His transition back into the department was virtually seamless. It is worthy to note that Officer Beaulieu began his career in law enforcement many years ago right here in Berwick.

We also hired Officer Melanie Locke as a reserve police officer. Officer Locke worked in Wakefield, New Hampshire as a fulltime police officer for three and a half years until she was hired for the New Hampshire State Police as a Trooper. She worked for the New Hampshire State Police for an additional three and a half years. Officer Locke has a tremendous amount of work experience as a Drug Recognition Expert (DRE) among numerous other specialties including criminal investigations. She was a very welcomed addition to our department and we are fortunate to have here in Berwick.

Grant funding

We received a total of \$26,732.90 in grant money. The grants that we received were: Bureau of Highway Safety Seatbelt Enforcement Click-it or Ticket Campaign (\$4,370), Bureau of Highway Safety Drive Sober Maine Enforcement (\$7,865), Bureau of Highway Safety Speed Enforcement Grant (\$5,795) Department of Inland Fisheries and Wildlife All-Terrain Vehicle Program (\$5,000) and the Bureau of Highway Safety Equipment Grant (\$2,671). In addition, our department participates in the United States Department of Justice Bullet Proof Vest Program. This program offsets the cost of our body armor by 50% when we replace an officer's vest. We received (\$1,031.30) for that purpose last year as well. These grants supplement our local funding and as stated above generally target specific issues.

Calls for Service - Statistics

Our overall calls for service reflects a decrease of 1.46% from 2016. The officers made 317 arrests for various criminal violations. There were 29 drug related charges and 35 operating a motor-vehicle under the influence charges included.

Statistical Summary

Arrests	317
Alarms	193
Animal related complaints	377
Assaults	42
Assists to citizens	395
Assist other agency	225
Burglary	16
Check well-being (people)	131
Criminal Trespass	34
Disturbance calls	188
Domestics	81
Fire related calls	108
Fraud	40
Hang up (911)	99
Harassment	88
Juvenile offenses	129
Medical emergency/calls	458
Missing person	23
Motor vehicle accident	259
Motor vehicle complaints	244
Motor vehicle stops	3177
Registered sex offenders	11
Sexual offenses	7
Service of restraining orders	29
Service of paperwork	103
Suicidal individuals	53
Suspicious activity	455
Theft	69
Vandalism-criminal mischief	36
Violation of bail/release	15
Warrants served	54

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

We submitted 77 reportable offenses (Uniform Crime Reporting) in 2016. Of the 77 crimes we cleared 46 which, calculates to a 59.7% clearance rate. The average clearance rate across the State of Maine was 34.7% percent. Our clearance rate is an indicator of the exceptional work of our court officer, detective and all the patrol officers who handled each of these cases. We have maintained a clearance rate that is above the State average for numerous years. The UCR statistics represented here are for the year 2016. The State has not yet released the information for 2017.

Last five years of calls for service

Year	Total Calls
2017	11763
2016	11876
2015	11192
2014	10966
2013	10522

Home, Business and Property Checks

Our police officers traveled 146,660 miles while patrolling the community of Berwick. We physically checked 465 homes during various times that these residents were away. Our officers completed 2904 physical checks of businesses and other spaces within our community. These were completed at varied times throughout each day of the week. Please contact us if you would like your home checked while you are away. The form requesting this function is located on our website as well.

Vehicle Purchases

We purchased one Ford Police Interceptor last year. This utility styled all-wheel drive vehicle has been excellent for the varied tasks the officers are required to complete during all forms of different weather conditions. We also purchased a Dodge Charger for the fleet. A sedan also plays a part in our day to day activities where a utility vehicle is not needed.

We typically purchase two vehicles in one fiscal year and then one vehicle the following fiscal year. This purchasing cycle keeps the fleet very healthy and allows us to hold the mileage on our vehicles to a point where we are able to trade them in at about 125,000 miles. This purchasing plan has reduced the amount being spent on vehicle maintenance.

The Town now uses a lease program to acquire our vehicles. We are in our fourth year using this program.

Animal Control

Officer William Kelloway, one of our reserve police officers, is also the department's Animal Control Officer. The police department handled 377 animal related calls for service during the past year. Each Town in Maine is required by law to have an Animal Control Officer.

We continued using the police department's Facebook page to let the public know that we have located a stray animal. We post a picture of the animal as soon as we recover it. 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. It is very rare that we have to do this though. We utilize Coheco Humane Society in Dover, New Hampshire for our animal shelter needs.

School Resource Officer – DARE

Officer Milton Fogg is still the department's School Resource Officer and continues to work within the Berwick schools. He reports directly to one of the three schools for his work week. Officer Fogg spends a fair amount of his time at the Noble Middle School on Cranberry Meadow Road. He also visits the Eric Knowlton School and the Vivian Hussey School. He is very busy working between these three schools. We are very fortunate to have Officer Fogg as a police officer and school resource officer. He is very dedicated and has a genuine interest in working with your children.

The Drug Abuse Resistance Education (DARE) program is still presented to the students. The program has refocused its curriculum stressing on the importance of good decision making and how it can be used in all aspects of the student's life. Substance abuse is still covered during the ten-week program but it is no longer the main focus. The decision-making skills can be applied to issues involving substance use and abuse.

Community Relations

Officer Vachon has spent a considerable amount of time working primarily as the department's detective. He is filling in for a vacancy that was created by an officer that left for an opportunity in another police department. Unfortunately, we have not been able to spend as much time working on community projects as we would like. This will be rectified once we are at full staff.

We advertised a "Citizen Police Academy" that we had planned on hosting. The program exposes participants to the various local, state and federal agencies within the criminal justice system. It is a great opportunity for you to gain firsthand knowledge of how the system works and become familiar with the officers from your own police department. It is a mix consisting of classroom and hands-on training.

We posted the application process on our website and Facebook pages but received very little interest. This was the third time that we have offered the program resulting with not enough interest to be able to host it. If you are interested, please send us an email or place a telephone call. We will keep a list and host it when we reach 15 or more participants.

Rape Aggression Defense Training

Officer Kevin Ledoux held a Rape Aggression Defense training with ten ladies participating. The class was nine hours in length and met for three evenings over the course of two weeks. The ladies enjoyed the class and many suggested that we offer it again. Officer Ledoux is a very talented instructor covering numerous topics ranging from self-defense, use of force and firearms. He is a tremendous addition to our department and has a lot to offer his co-workers and the public. He will be posting the dates for the next R.A.D. class soon.

Drug Take Back Program

We participated in the Drug Take Back days in April and in October. We collected 84 pounds and then 85 pounds respectively. This was a total of 169 pounds of unwanted, unused or expired medications that came from Berwick residents alone. The State of Maine collected 74,840 pounds in 2017. It was the highest total for all of the New England States. This medication that is collected is incinerated by the Drug Enforcement Agency. This prevents it from potentially being used illegally or ending up in our water supplies.

We also have a secure locked drop box in our lobby that you can deposit these types of medications in anytime throughout the year. It is similar to an old-fashioned mail box. You simply drop the medications in, shut the door and walk away.

Out of State Vehicle Registration Program

Officer Mike Howie manages this program for us. This is one of our more common complaints from the citizens, and understandably so. Seeing people who fail to register their vehicles in Maine is frustrating for everyone else that complies. In order to be able to successfully prosecute those individuals who are intentionally avoiding registering their vehicles in this State is complex and time consuming. Our goal is merely to gain compliance however, we approach each case as if we will need to prosecute it. It may appear that we are not addressing this, I can assure you that we are.

An overwhelming majority of these people either comply and register their vehicle(s) in Maine or move. Last year we warned 91 individuals, 14 were summonsed to court, 42 complied and 41 moved away. There is one case still pending in court. We tracked \$5,378.91 in revenue paid as a result of this program.

Officer Howie does a complete and thorough job with this program. It is a continuously active program however, if you see a vehicle that concerns you, please call us. We will tell you whether we are monitoring it.

It is worthy to note that there are a few exceptions to the requirement to register in this State. We will be able to advise you of whether or not an exception applies. Also, for anyone wondering, the State has set the fine for not registering properly at nearly \$1,000. In most cases, it is much less expensive to simply comply.

Correspondence

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

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

We look forward to working with you and for you again during the coming year. As always, we strive to bring a better quality of life to the residents and to make Berwick an even greater place to live in.

Respectfully,

Timothy Towne
Chief of Police

FINANCE DEPARTMENT

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

It is with great pleasure that I submit this report on behalf of the Finance Department for Fiscal Year 2016 – 2017.

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

The Finance Office is also responsible for the following:

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

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

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

Water Department: Oversight of the water clerk who sets up all water accounts, billing, and collection activities.

The Town of Berwick was audited by the firm of RHR Smith & Company, 3 Old Orchard Road, Buxton, ME 04093. A complete copy of the audit is included in this Town Report and can also be seen on the Town's website at www.berwickmaine.org under Finance. Fiscal year 2017 did not end as well as the past three fiscal years. The Town's General Fund's (the fund that accounts for the day to day operations of the Town) total fund balance decreased by \$299,722 from \$3,206,142 to \$2,906,142. The unassigned fund balance as a percentage of the succeeding year's appropriations for Town, County, and Education for FY17 was 15.2% as of June 30, 2017. However, when the voters approved spending up to \$200,000 to purchase 71 Sullivan Street, it dropped to 13.7%. Previous fiscal years' unassigned fund balance as a percentage of succeeding year's budget were FY16 – 18.01%, FY15 – 16.85%, and FY14 – 18.04%. I encourage all residents interested in the Town's financial condition to read the financial statements particularly the Management's Discussion and Analysis section of the report. This outlines the Town's financial activity for the fiscal year in non-technical language and highlights the major issues impacting the Town's financial operations during the year.

There were a couple of other financial items that may be of interest to the residents of Berwick that occurred during calendar year 2017.

The Town issued a general obligation bond for \$1,125,000 in May 2017 for the purchase and equipping of two fire engines for \$1,000,000 and the restoration of the clock in the clock tower at Town Hall along with the replacement of windows in the Town Hall auditorium for \$125,000. Prior to this bond issue, the Town's General Fund did not have any debt outstanding.

The only debt the Town had was for the Water Department and the majority of that debt is covered by the water users. The Town contributes \$21,634 (50%) of the annual debt service for the water treatment plant debt, which was issued in 1999.

The other item of financial interest to the citizens is the cleanup of the former Prime Tanning site. The initial Brownfields cleanup grant of \$600,000 has been completely spent as of December 31, 2017. The second grant of \$600,000 has been mostly spent except for the portion to address the cleanup of the parking lot on Wilson Street. Until the Town is made aware of what type of development will be occurring on this site, a cleanup plan can not be developed. The Town has until September 2019 to complete the work under grant 2. On August 28, 2017, the Town was awarded a third Brownfields cleanup grant for \$200,000 from the EPA. This is to address the cleanup at the “blue sort” building on the corner of Sullivan and Jordan Streets. Work has not begun on this project as of December 31, 2017.

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, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
2700	22 ALLEN STREET PROPERTIES LLC	\$ 4,435.20 *			
2570	AMERGIAN RICHARD & KATHERINE	\$ 790.04 *			
901	ANDERSON, ERIC V. & STENERUD, UNA	\$ 502.32 *			
3136	ARCHER JAY	\$ 2.00 *			
3263	ARMSTRONG DAVID & DEANNA JAN	\$ 5.85 *			
2556	ASHBURN, CARL D. & KERRY L.	\$ 5,214.72			
2069	BALLOU, STEPHANIE T. & BRIAN B. J.	\$ 1,128.96	\$ 1,196.42		
2125	BATARAN, K. MATTHEW & LORI A.	\$ 1,937.88 *			
2123	BATARAN, KEITH M. &	\$ 459.76 *			
3031	BELANGER, THOMAS	\$ 783.57 *		\$ 737.58 *	
691	BERWICK FAMILY HEALTH CENTER				\$ 1,357.36
689	BERWICK GENERAL STORE & DELI				\$ 82.19
1937	BEST, RICHARD & DORIS	\$ 3,734.64	\$ 3,543.50	\$ 3,189.98 *	
1169	BISTOURY, DIANE & LOCARD	\$ 690.48 *			
2238	BJORK JOHN	\$ 7.45 *			
2136	BLACK DOG REALTY LLC	\$ 11,336.64	\$ 11,507.36		
1132	BLAIS, MICHAEL	\$ 524.16	\$ 599.21 *		
1542	BOUDREAU, ALFRED D. & WANDA L.	\$ 3,556.56	\$ 3,731.94		
75	BRACKETT & SHAW, INC.				\$ 722.36
1957	BRANYEN, GARY P. & SUSAN A.	\$ 7.64 *			
1452	BRASSARD, BRENDA & PUTMAN, CAROL	\$ 3,586.80			
1508	BRASSARD, BRENDA & PUTMAN, CAROL	\$ 1,028.61 *			
342	BRETON, RACHEL-LT	\$ 2,409.12			
2074	BROCHU, ROLAND & CLAUDETTE	\$ 5,441.52 *			
2076	BROCHU, ROLAND & CLAUDETTE	\$ 530.88 *			
2078	BROCHU, ROLAND & CLAUDETTE	\$ 525.84 *			
2300	BROWN INDUSTRIAL GROUP INC	\$ 1,577.52 *			
726	BROWN INDUSTRIAL GROUP, INC.	\$ 3,361.68 *			
90	BROWN INDUSTRIAL GROUP				\$ 616.21 *
390	BROWN STEVEN E	\$ 52.08 *			
855	BROWN STEVEN E	\$ 208.32 *			
860	BROWN STEVEN E	\$ 2,350.32 *			
17115	BROWN STEVEN E.	\$ 2,294.88 *			
2676	BROWN, STEVEN E	\$ 100.80 *			
103	BROWN, STEVEN E.	\$ 777.84 *			
157	BROWN, STEVEN E.	\$ 2,583.84 *			
200	BROWN, STEVEN E.	\$ 1,374.24 *			
219	BROWN, STEVEN E.	\$ 787.92 *			
357	BROWN, STEVEN E.	\$ 139.44 *			
368	BROWN, STEVEN E.	\$ 68.88 *			
453	BROWN, STEVEN E.	\$ 141.12 *			
470	BROWN, STEVEN E.	\$ 8,032.08 *			
472	BROWN, STEVEN E.	\$ 1,219.68 *			
488	BROWN, STEVEN E.	\$ 1,276.80 *			
494	BROWN, STEVEN E.	\$ 626.64 *			
536	BROWN, STEVEN E.	\$ 549.36 *			
548	BROWN, STEVEN E.	\$ 319.20 *			
610	BROWN, STEVEN E.	\$ 3,630.48 *			
615	BROWN, STEVEN E.	\$ 1,572.48 *			

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
688	BROWN, STEVEN E.	\$ 2,951.76 *			
709	BROWN, STEVEN E.	\$ 559.44 *			
710	BROWN, STEVEN E.	\$ 638.40 *			
711	BROWN, STEVEN E.	\$ 1,291.92 *			
716	BROWN, STEVEN E.	\$ 1,668.24 *			
738	BROWN, STEVEN E.	\$ 1,214.64 *			
756	BROWN, STEVEN E.	\$ 759.36 *			
758	BROWN, STEVEN E.	\$ 104.16 *			
760	BROWN, STEVEN E.	\$ 3,857.28 *			
1450	BROWN, STEVEN E.	\$ 527.52 *			
1451	BROWN, STEVEN E.	\$ 2,609.04 *			
1484	BROWN, STEVEN E.	\$ 2,958.48 *			
1488	BROWN, STEVEN E.	\$ 1,868.16 *			
1538	BROWN, STEVEN E.	\$ 3,339.84 *			
2299	BROWN, STEVEN E.	\$ 2,467.92 *			
2311	BROWN, STEVEN E.	\$ 4,564.56 *			
2671	BROWN, STEVEN E.	\$ 1,464.96 *			
2672	BROWN, STEVEN E.	\$ 1,411.20 *			
3038	BUTLER, DEAN R. & MARIE E	\$ 1,616.16	\$ 1,774.37		
736	CALLAHAN, MARK & DIANE	\$ 811.89			
1683	CARLSON, DONALD R. & ANNE MARIE	\$ 1,266.72 *			
2833	CHERRY, LONNIE A.	\$ 1,905.96			
2506	CIOTTI, SUSAN	\$ 497.28	\$ 559.15		
1599	CLEMENT STEVEN W.	\$ 455.28 *			
3007	COFFIN, ELEANOR JUDY	\$ 1,587.60	\$ 988.91		
1733	COFFIN, JAMES & GLADY	\$ 1,708.56 *			
1529	COLLINS, LINWOOD C.	\$ 2,244.48	\$ 1,358.99		
2200	COUGHLIN, RONALD J.	\$ 1,592.64 *			
17148	COUGHLIN, RONALD J.	\$ 551.88			
17149	COUGHLIN, RONALD J.	\$ 575.39			
2544	COUTURE, LEONARD T. & LISA	\$ 3,496.08	\$ 3,683.87		
448	COX, MICHAEL L.	\$ 698.07			
1380	CPN REALTY LLC	\$ 637.56			
1190	CRICHTON, KERRIE S	\$ 1,858.00 *			
2654	CRISPIN, RICHARD W.	\$ 871.36			
2943	CROTEAU, GREGORY	\$ 58.47 *			
813	DANIEL DOUCETTE				\$ 7.19
530	DANIEL WHITE / DAIRY DELITE				\$ 2,289.59
807	DAY BREAK DINER				\$ 98.53
225	DAY GARY				\$ 18.99
1631	DAY, R. GARY & SHARLENE	\$ 1,972.32 *			
723	DAYS IN THE SUN				\$ 1,512.63
17125	DESMARAIS, RICHARD R.	\$ 352.80 *			
2382	DESROCHES, MICHAEL & DEBORAH	\$ 2,165.52	\$ 1,363.08		
518	DIPALMA, MAUREEN	\$ 90.72 *			
2254	DIVERSIFIED BUILDING & MAINTENANCE LLC	\$ 1,090.32 *			
1523	DOIRON, JOHN L. & CYNTHIA	\$ 1,866.48			
1774	DOUCETTE DANIEL	\$ 1,360.80 *			
2140	DOUCETTE DANIEL	\$ 3,118.08 *			

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
2185	DOUCETTE DANIEL	\$ 137.76 *			
267	DOUCETTE, DAVID & CINDY, TRUSTEES	\$ 1,352.40 *			
2814	DOWLING, MARJORIE	\$ 2,834.16			
12	DOWNES, LONNIE	\$ 1,468.32	\$ 96.71 *		
3071	DUBE, PRISCILLA	\$ 2,402.40 *			
3179	DUMONT, CLAUDIA	\$ 2,830.80	\$ 1,076.45 *		
3045	DUMONT, CLYDE	\$ 1,454.88			
3260	DUMONT, MICHAEL & DUMONT, ANTHONY	\$ 1,473.36 *			
100	DUPUIS DENNIS & DEBRA				\$ 239.37 *
2630	ELLIOTT, THOMAS	\$ 3,674.16	\$ 3,655.10		
2199	EMERY, LISA A.	\$ 5,481.84 *			
991	FALL, JENNIE SUE	\$ 2,565.36			
1622	FITZPATRICK JAMES	\$ 1,317.12 *			
1149	FLECK, TIMOTHY	\$ 440.34 *			
1134	FONTAINE ERIC & RACHAEL	\$ 1.86 *			
2363	FOSTER SHIRLEY A	\$ 4,262.16			
1181	FOSTER, BRENT & DENISE	\$ 1,533.00 *			
391	FOURNIER, JAMES ESTATE OF	\$ 2,054.08 *			
3090	FRADSHAM, AMY L. & BREGY, TODD A.	\$ 1,768.92 *			
3291	GAUNYA LAWA-NA	\$ 1,506.94 *			
2537	GBC PROPERTY MANAGEMENT, LLC	\$ 4,925.76	\$ 2,635.23		
596	GIBBONS, BRIAN TRUSTEE	\$ 95.68 *			
550	GIBBONS, BRIAN V, SANDRA & JOHN	\$ 85.92 *			
549	GIBBONS, BRIAN V. TRUSTEE	\$ 83.60 *			
579	GIBBONS, BRIAN V. TRUSTEE	\$ 232.28 *			
597	GIBBONS, BRIAN V. TRUSTEE	\$ 335.76 *			
1051	GIBBONS, BRIAN, SANDRA L. & JOHN K.	\$ 140.40 *			
1103	GILMAN, JOHN	\$ 399.84 *			
3178	GLENN, STARR	\$ 2,620.80 *			
1376	GOODRICH, RALPH F & KELLY A	\$ 2,294.88	\$ 2,372.66		
705	GOODRICH, SETH	\$ 2,456.16	\$ 1,668.79		
712	GOODRICH, SETH	\$ 438.48	\$ 499.83		
1479	GOODRICH, SETH	\$ 3,660.72	\$ 3,774.31		
755	GOODRICH, SUNSHINE	\$ 72.24			
1477	GOODRICH, SUNSHINE	\$ 8.40			
1347	GOULD, DEREK & ANDREA	\$ 87.77 *			
2624	GOULET, RAYMOND	\$ 1,635.56			
2666	GOVE, MANLEY C. SR	\$ 3,521.28	\$ 2,855.69 *		
450	GRASSI, KATIE M	\$ 1,839.60	\$ 1,919.81		
2767	GRAY, KEVIN & BROWN, KELLY	\$ 3,128.16 *			
716	GREAT WORKS TEST BORING				\$ 2,449.13
482	GREVE, MICHELLE & DOUGLAS	\$ 128.00 *			
2033	GUPTILL, STEPHEN & WENDY	\$ 3,344.88 *	\$ 3,438.42 *		
188	HALEY, JUDY B.	\$ 603.12 *			
1701	HALL DANA & STONE OSCAR	\$ 1,387.68 *			
3174	HALL DANA E.	\$ 1,491.84 *			
1847	HALL, DANA & KENNEDY PAUL	\$ 1,268.40 *			
1848	HALL, DANA & KENNEDY PAUL	\$ 1,204.56 *			
1849	HALL, DANA & KENNEDY PAUL	\$ 1,211.28 *			

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
1850	HALL, DANA & KENNEDY PAUL	\$ 1,201.20 *			
1851	HALL, DANA & KENNEDY PAUL	\$ 1,207.92 *			
1856	HALL, DANA & KENNEDY PAUL	\$ 1,510.32 *			
2080	HALL, DANA & KENNEDY PAUL	\$ 3,334.80 *			
2935	HALL, DANA & KENNEDY PAUL	\$ 1,211.28 *			
196	HALL, DANA E	\$ 139.44 *			
1339	HALL, DANA E	\$ 1,552.32 *			
1703	HALL, DANA E	\$ 7,350.00 *			
1821	HALL, DANA E	\$ 1,945.44 *			
1822	HALL, DANA E	\$ 4,725.84 *			
1846	HALL, DANA E	\$ 6,214.32 *			
2083	HALL, DANA E	\$ 3,953.04 *			
2815	HALL, DANA E	\$ 4,238.64 *			
2908	HALL, DANA E	\$ 1,930.32 *			
3200	HARRIMAN, KENNETH	\$ 1,431.36 *			
2668	HARRIS RICHARD R & PAULINE F	\$ 3,037.44 *			
1437	HARVEY, JOHN R. & DEBORAH	\$ 24.31 *			
1046	HASHEM DAVID	\$ 509.88 *			
1047	HASHEM DAVID	\$ 472.92 *			
2316	HAYES, RICHARD & SALLY	\$ 739.82 *			
2317	HAYES, SALLY ELIZABETH	\$ 714.74 *			
2723	HILTON,ROBERT REVOCABLE TRUST	\$ 234.09 *			
2320	HOLT BRIAN B.	\$ 939.12	\$ 1,004.90		
2324	HOLT BRIAN B.	\$ 7,108.08	\$ 1,128.16 *		
1415	HOOD, MARILYN JANE	\$ 1,266.72	\$ 952.46		
2287	INGHAM, RICHARD & SUSAN J.	\$ 962.02 *			
1927	IRVING, MARTHA LOU	\$ 1,189.44 *			
364	JACHYM, DARLENE	\$ 1,327.20 *			
3023	JACQUES, SHIRLEY A. & JAMES	\$ 110.26 *			
702	JOHNSON ALAN B	\$ 4,656.96 *			
3242	JOHNSON, CHRISTINE	\$ 836.64 *			
3241	JOHNSON, HARLAND	\$ 1,018.08 *			
1279	JOJO'S LLC	\$ 236.04 *			
578	KATSIKIS, STAN & DESPINA	\$ 0.95 *			
1999	KAYPAT, LLC	\$ 1,685.88 *			
2523	KILLMAN JOSEPH & TERRIE	\$ 678.72	\$ 394.05		
1968	KING, BARBARA	\$ 1,585.71			
136	KING, LEO D. & JOAN	\$ 829.92 *			
3292	KINNISON CHRISTOPHER	\$ 3,013.92			
1157	LACROIX STEPHANIE	\$ 337.56			
2098	LAGUEUX WILLIAM J.	\$ 2,486.40			
3203	LAJOIE, DANA P. & ELAINE C.	\$ 795.02 *			
1168	LAMPER, TRACY & MARIE	\$ 593.04			
1550	LAPIERRE JANET	\$ 694.53 *			
2096	LAPIERRE JENIFER	\$ 1,888.89			
3118	LAPIERRE, JOHN N.	\$ 1,762.32 *			
3119	LAPIERRE, JOHN N. & LISA	\$ 3,071.04 *			
1661	LARKIN, VERNON P. & KAREN A.	\$ 764.40 *			
2250	LEAVITT JAMES	\$ 53.02 *			

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
1723	LECLAIR, LORI	\$ 3.78 *			
983	LECLERC, RICHARD R. & PAULINE A.	\$ 1,602.72	\$ 1,501.19 *		
1379	LEMAY, PHILIP & JEANETTE	\$ 3,706.08			
1386	LEMAY, PHILIP J. & JEANETTE E.	\$ 4,026.96 *	\$ 2,124.51 *		
1388	LEMAY, ROSE M.		\$ 681.45 *		
2679	LETARTE, GERARD E.	\$ 4,255.44 *			
2703	LETARTE, GERARD E.	\$ 4,146.33 *			
2820	LETARTE, GERARD E.	\$ 5,740.56 *			
3111	LETARTE, GERARD E.	\$ 5,206.32 *			
2707	LETARTE, GERARD E. & KAREN	\$ 6,313.33			
1310	LETARTE, GERARD E. & KAREN A.	\$ 4,189.92			
2714	LETARTE, GERARD E. & KAREN A.	\$ 793.87 *			
3079	LETARTE, GERARD E. & KAREN A.	\$ 4,646.88 *			
3110	LETARTE, GERARD E. & KAREN A.	\$ 4,317.60 *			
2583	LEVEILLE, BRANDON & HEIDI	\$ 5,616.24 *			
1027	LIBBY, RITA & BROOKS, LOUIS	\$ 1,911.84			
3122	LIPMAN, JAMES C.	\$ 1,642.20 *			
1219	LITTLE HARBOR WINDOW CO. INC.	\$ 19,504.80 *	\$ 601.20 *		
1327	LITTLE HARBOR WINDOW CO. INC.	\$ 2,640.96 *			
345	LITTLE HARBOR WINDOWS INC				\$ 34,216.78
459	LITTLEFIELD, JOEL AND KATY	\$ 141.12 *			
1426	LOWERY, DONNA J.	\$ 13.44			
1425	LOWERY, GEORGE & DONNA	\$ 2,047.92	\$ 1,996.39		
2631	LWK LAND TRUST	\$ 7,650.72 *			
1389	LYNCH, ELIZABETH	\$ 647.64 *			
1480	MACKENZIE DANIEL	\$ 4,828.32 *			
1218	MARSHALL BEACH CORPORATION	\$ 1,349.88 *			
1511	MATHEWS, BEVERLY & MARY ANN	\$ 352.80 *			
1915	MAYBERRY, CHARLOTTE	\$ 1,397.55			
519	MCCABE, JAMES W JR	\$ 1,522.08 *			
1387	MCCARTHY, KEVIN	\$ 2,177.28			
687	MICK BODYWORKS				\$ 376.35 *
1671	MITCHELL, DANIEL C. JR.	\$ 3,938.05			
1668	MITCHELL, SHIRLEY	\$ 317.38 *			
1670	MITCHELL, SHIRLEY	\$ 26.88 *			
1672	MITCHELL, SHIRLEY	\$ 125.03 *			
1673	MITCHELL, SHIRLEY	\$ 445.86 *			
1674	MITCHELL, SHIRLEY	\$ 257.39 *			
1675	MITCHELL, SHIRLEY	\$ 261.19 *			
652	MOELLER, KIRK A.	\$ 24.39 *			
2179	MOORE, JASON M. & TARA M.	\$ 1,582.56			
1077	MORELAND, JASON B. & REBECCA J.	\$ 2,352.00			
1081	MORELAND, JASON B. & REBECCA J.	\$ 1,147.44			
1743	MORRILL, LEON A. & EVELYN L.	\$ 1,632.12 *			
410	MORRISSEY ANDREW & ALLISON	\$ 1,866.48 *	\$ 172.72 *		
527	MORTENSEN, LINDA	\$ 4,095.84	\$ 4,282.46		
2426	NEMI RYAN & STEPHANIE	\$ 1,956.36 *			
1827	OUELLETTE DENNIS	\$ 3,076.08 *			
120	OUELLETTE, BETTY	\$ 1,527.12	\$ 1,598.10	\$ 627.14 *	

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
52	OUELLETTE, RANDY P. SR. & DEBORAH	\$ 1,368.39			
2551	OUTLOOK FARM GOLF CLUB, LLC	\$ 2,089.92 *			
2590	OUTLOOK FARM GOLF CLUB, LLC	\$ 23,279.76 *			
3094	OWNER UNKNOWN	\$ 126.00 *	\$ 122.25 *	\$ 921.65 *	
1117	PARKS, STEPHEN & PAULA	\$ 318.53 *			
711	PARSHLEY STEEL FABRICATORS				\$ 1,476.17
360	PAYNE GEORGE A JR & MARY	\$ 1,979.88 *			
2063	PELKEY, JAMES	\$ 1,083.60			
2062	PELKEY, LAURA	\$ 3,003.84	\$ 3,087.89		
2068	PELKEY, LAURA	\$ 1,449.84	\$ 1,557.43		
493	PETERS, BRIAN J. & DOROTHEA A.	\$ 2,301.60 *			
1793	PHAN, HOA V.	\$ 1,592.64	\$ 1,664.20		
1121	PLOURDE BEVERLY ANN	\$ 161.28 *			
2050	POLEIO DAVID R.	\$ 3,707.87			
3073	PRIME TANNING CO., INC.			\$ 6,290.19	
3114	PRIME TANNING CO., INC.			\$ 32,022.00	
3117	PRIME TANNING CO., INC.			\$ 10,321.96	
3129	PRIME TANNING CO., INC.			\$ 155,934.41	
3132	PRIME TANNING CO., INC.			\$ 23,927.89	
3048	RANKIN, KRISTINA & PETER	\$ 3,181.92	\$ 3,083.40		
3005	REAGAN, LEO	\$ 1,518.42			
3171	REVOLORIO, JESUS & EMILIA	\$ 1,665.25			
2350	RICHE, KRISTA & JOSEPH	\$ 3,561.60 *			
1471	RICKER, DOROTHY F.	\$ 1,043.28	\$ 1,831.68		
2637	RICKER, JOSHUA	\$ 1,970.64 *			
78	RICKER, SUSAN A.	\$ 4.07 *			
1940	RICKER, TAMMY & ROLAND	\$ 3,435.60			
2611	ROBERTSHAW, JUDITH	\$ 2,624.16	\$ 2,525.19 *		
2977	ROBINSON THOMAS & STACEY	\$ 51.32 *			
1176	ROMERO, DEBORAH	\$ 2,214.24	\$ 2,297.78		
2396	ROUFF, REBECCA	\$ 203.28 *			
1361	ROYER, SHERRIE L. & STACY L.	\$ 1,790.34 *	\$ 174.56 *		
1598	S. CLEMENT FOREST PRODUCTS, INC.	\$ 2,980.32			
2449	SALMON FALLS DEVELOPMENT, LLC	\$ 1,182.72 *	\$ 1,250.65 *		
62	SALON 9 HAIR & NAILS				\$ 45.75 *
1043	SANFACON, RICHARD & PATRICIA	\$ 1,429.68	\$ 744.31		
149	SAWYER, CYNTHIA TRUSTEE	\$ 3,197.04	\$ 3,282.80 *		
491	SCHAEFER, STEVEN	\$ 2,182.32 *			
2881	SIX STEP REALTY TRUST	\$ 5,381.04 *			
457	SKYTOP LLC	\$ 52.08	\$ 104.93		
809	SO. NH HYDROELECTRIC DEV CORP				\$ 46.36 *
2987	SPRING TIDE PROPERTIES, LLC	\$ 2,165.06 *			
106	ST. HILAIRE, SAMUELLE	\$ 4,991.28 *			
1682	STONE, OSCAR C., TRUSTEE +	\$ 3,108.84 *			
2564	STRAW, LAWRENCE A. & SANDRA J.	\$ 1,939.62 *			
1409	SYLVESTER, KAREN B. & MARK W.	\$ 28.40 *			
1074	TALON, KIMBERLY	\$ 3,650.64	\$ 3,746.88		
385	TANGUAY, LUC V. & HOLLY A.	\$ 1,915.20	\$ 1,160.01		
3217	THE C.A.T. REVOCABLE LIVING TRT	\$ 506.52 *			

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2017

Acct #	Name	2017	2016	2015 & Prior	Personal Property
2483	THE HAY TEAM, LLC OF SO BERWICK	\$ 3,067.68 *			
2472	THOMAS, JUDITH E. & HERBERT	\$ 845.94 *			
2226	TIBBETTS, LELAND B. & DOROTHY	\$ 2,670.38			
2223	TIBBETTS, REBA & LELAND TRUSTEES	\$ 762.72	\$ 725.24		
2357	TIBBETTS, REBA & LELAND TRUSTEES	\$ 4,835.04	\$ 5,020.04 *		
1490	TOLLIVER, LAURIE	\$ 1,290.24	\$ 1,351.66		
1935	TOWNE, KAREN A	\$ 200.31 *			
932	TURCOTTE CATHERINE A	\$ 93.24 *			
927	TURCOTTE CATHERINE TRUSTEE	\$ 588.84 *			
17144	TURCOTTE CATHERINE TRUSTEE	\$ 401.10 *			
3220	TURCOTTE, DAVID & CATHERINE	\$ 591.36 *			
2601	TUTTLE, TIMOTHY J.	\$ 2,066.40 *			
588	US BANK	\$ 2,273.03 *			
2730	VAN, SAREUY	\$ 1,828.68 *			
1938	WALKER, WAYNE R.	\$ 1,262.52 *			
1514	WARD, MICHAEL A. SR.	\$ 636.49 *			
344	WEARE, PENNY D.	\$ 2,079.84	\$ 2,241.99		
462	WEBOSTRA INC.	\$ 1,722.00 *			
208	WEBOSTRA, INC	\$ 1,261.68 *			
212	WEBOSTRA, INC	\$ 1,270.08 *			
575	WEBOSTRA, INC	\$ 1,197.84 *			
585	WEBOSTRA, INC	\$ 117.60 *			
697	WEBOSTRA, INC	\$ 1,582.56 *			
745	WEBOSTRA, INC	\$ 1,283.52 *			
1449	WEBOSTRA, INC	\$ 354.48 *			
203	WEBOSTRA, INC.	\$ 1,491.84 *			
213	WEBOSTRA, INC.	\$ 105.84 *			
698	WEBOSTRA, INC.	\$ 1,123.92 *			
3268	WELLS FARGO BANK NA	\$ 1,416.26 *			
2092	WHEAT, NICHOLAS	\$ 991.20 *			
2093	WHEAT, NICHOLAS	\$ 3,099.60 *			
2094	WHEAT, NICHOLAS	\$ 1,028.16 *			
857	WHITE, DANIEL	\$ 6,217.68 *			
1728	WILLEY, EMILY	\$ 999.60	\$ 1,109.04		
248	WILSON, ALAN R. & ANNE M.	\$ 3,727.91 *			
700	WILSON ST. AUTO & TRUCK SALES				\$ 129.89
110	WORSTER WADE	\$ 100.80			
1394	WRIGHT, TIMOTHY F.	\$ 3,595.20 *	\$ 3,777.38 *		
1110	YOUNG, ERIC & NATASHA	\$ 115.92	\$ 267.33		
3046	ZECHEL, ROBERT A.	\$ 3,423.84	\$ 3,511.60 *		
454	ZIEGELMAIR, CLAIRE A.	\$ 227.88			
458	ZIEGELMAIR, CLAIRE A.	\$ 138.87			
Totals:		\$ 604,780.64	\$ 115,375.63	\$ 233,972.80	\$ 45,684.85

Note: * Indicates payment in full was made on outstanding taxes by 12/31/2017.

REPORT OF TAX ABATEMENTS

July 1, 2016 - June 30, 2017

Ordway, Brett R.	Homestead Exemption	\$	263.76
Cantwell, Robert & Ruth	Homestead Exemption	\$	263.76
Dunn, Frederick & Denise	Overvaluation	\$	878.64
LRB Leasing	Overvaluation	\$	325.92
Dunn, Ashlee	Overvaluation	\$	438.48
Doiron, Ann	Overvaluation	\$	495.60
Doiron, Ann	Overvaluation	\$	67.20
Rose, Christina	Overvaluation	\$	33.60
Breton, Rachel-LT	Overvaluation	\$	582.96
Helkowsky, Robert & Amy	Overvaluation	\$	344.40
Shaw, Harold & Joan	Overvaluation	\$	361.20
Connor, William & Laura Rae	Overvaluation	\$	371.28
Dumont, Lucas & Kelsey	Overvaluation	\$	<u>1,270.08</u>

TOTAL: \$ 5,696.88

Cemetery Trust Fund Income
Perpetual Care
January 1, 2017 - December 31, 2017

Eric C. & Debra C. Honkonen	\$	240.00
Leonard W. & Winifred M. Kupreance	\$	840.00
Jeremy Chandler	\$	840.00
John M Daugherty	\$	240.00
Janet M Lapierre	\$	240.00
Dennis & Debra Dupuis	\$	840.00
Cindy & Donald Eldridge	\$	240.00
Natash M. & Paris M. Young	\$	90.00
Robert S. & Cheryl A. Moulton	\$	840.00
	\$	4,410.00

Trust, Reserve & Special Funds
Fund Balances as of June 30, 2017

Lena Clark Trust	\$	66,985
Lena Clark Trust - Non-spendable	\$	459,990
Berwick Cemetery Trust	\$	8,049
Berwick Cemetery Trust - Non-spendable	\$	890,138
Clark/Clement Scholarship Fund	\$	3,971
Clark/Clement Scholarship Fund - Non-spendable	\$	30,000
Monument Fund	\$	837
300th Anniversary Fund	\$	3,000
McCue/Lord Cemetery Road Fund	\$	1,190
Lord's Cemetery Trust Fund	\$	1,190
Lena Clark Cemetery Road Fund	\$	7,549
Webster Cemetery Fund	\$	4,205
	\$	1,477,104

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2017

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
BACCON, JIMMIE L JR	RESERVE OFFICER	\$ 8,090.00	\$ 618.92	\$ 8,708.92
BARNES, JOEL P	FIREFIGHTER/EMT	\$ 79,723.14	\$ 25,993.74	\$ 105,716.88
BEAULIEU, RODERICK	RESERVE OFFICER	\$ 1,146.14	\$ 87.68	\$ 1,233.82
BEELER, JANICE E	PT ADMN ASST	\$ 7,342.44	\$ 561.70	\$ 7,904.14
BEGIN, NELSON	PT DRIVER/LABORER	\$ 5,210.65	\$ 398.63	\$ 5,609.28
BELLISSIMO, JAMES P	PT WATER CLERK/PLANNING TECH	\$ 21,965.29	\$ 3,938.19	\$ 25,903.48
BOSTON, ZACHARY	SUMMER CAMP COUNSELOR	\$ 544.50	\$ 41.65	\$ 586.15
BOUCHER, ADAM	SUMMER CAMP COUNSELOR	\$ 1,703.25	\$ 130.30	\$ 1,833.55
BOUCHER, JORDAN H	SUMMER CAMP COUNSELOR	\$ 1,621.07	\$ 124.02	\$ 1,745.09
BOWIE, ANGELA	PT CUSTOMER SERVICE CLERK	\$ 212.80	\$ 16.27	\$ 229.07
BUCKMAN, EDWIN	PT DRIVER/LABORER	\$ 10,889.96	\$ 833.13	\$ 11,723.09
BUCKMAN, JUDITH N	ELECTION WORKER	\$ 38.25	\$ 2.92	\$ 41.17
BURNHAM, EMILY	SUMMMER CAMP COUNSELOR	\$ 33.75	\$ 2.58	\$ 36.33
CARLSON, ANNE-MARIE	ELECTION WORKER	\$ 38.25	\$ 2.92	\$ 41.17
CARR, RYAN	VIDEOGRAPHER	\$ 180.00	\$ 13.79	\$ 193.79
COLANTUONI, MIA R	SUMMER CAMP COUNSELOR	\$ 1,489.13	\$ 113.92	\$ 1,603.05
COLANTUONI, SARA	SUMMER CAMP COUNSELOR	\$ 1,660.50	\$ 127.04	\$ 1,787.54
CONNELL, ALEXA	SUMMER CAMP COUNSELOR	\$ 1,514.25	\$ 115.84	\$ 1,630.09
COSGROVE, NICHOLAS J	SUMMER CAMP COUNSELOR	\$ 1,762.32	\$ 134.83	\$ 1,897.15
COSGROVE, REBECCA L	SUMMER CAMP COUNSELOR	\$ 4,801.56	\$ 367.29	\$ 5,168.85
COUTURE, ROBERT R	CALL COMPANY FF	\$ 3,522.65	\$ 269.51	\$ 3,792.16
CREMMEN, TIMOTHY W	BCTV COORDINATOR	\$ 10,400.00	\$ 795.60	\$ 11,195.60
CYR, JEREMIAH G	MECHANIC/DRIVER/LABORER	\$ 63,498.75	\$ 32,677.07	\$ 96,175.82
DAILEY, THEODORE P	TRANSFER STATION ATTENDENT	\$ 13,047.30	\$ 998.17	\$ 14,045.47
DALY, WILLIAM L	TRANSFER STATION ATTENDENT	\$ 10,523.93	\$ 805.05	\$ 11,328.98
DELORGE, ALEXANDER W	SUMMER CAMP COUNSELOR	\$ 2,257.66	\$ 172.71	\$ 2,430.37
DOIRON, TRAVIS J	FIREFIGHTER/EMT	\$ 69,959.52	\$ 36,393.08	\$ 106,352.60
DOWLER, SCOTT R	CALL COMPANY FF	\$ 6,551.40	\$ 501.19	\$ 7,052.59
DOWNNS, JULIE D	SUMMER CAMP LEADER	\$ 4,727.13	\$ 361.62	\$ 5,088.75
DOYLE, JEFFREY T	CALL COMPANY FF	\$ 2,155.56	\$ 164.90	\$ 2,320.46
DREW, CASSIDY N	SUMMER CAMP COUNSELOR	\$ 1,398.89	\$ 107.02	\$ 1,505.91
DUDLEY, IAN M	PT DRIVER/LABORER	\$ 3,345.88	\$ 255.96	\$ 3,601.84
DUNN, DENISE L	PD ADMN ASSISTANT	\$ 44,020.90	\$ 29,066.42	\$ 73,087.32
ELDRIDGE, STEPHEN G	TOWN MANAGER	\$ 104,898.16	\$ 37,431.30	\$ 142,329.46
ENGLAND, REBECCA	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
FALLON, JAMIE R	CALL COMPANY FF	\$ 876.31	\$ 67.05	\$ 943.36
FAUCHER, LORY	CUSTOMER SERVICE CLERK	\$ 36,229.16	\$ 27,437.32	\$ 63,666.48
FICO, ROBERT	CALL COMPANY FF	\$ 657.00	\$ 50.27	\$ 707.27
FINGER, MAUREEN R	FINANCE DIRECTOR	\$ 66,386.51	\$ 30,075.43	\$ 96,461.94
FLEMING, AMY	SUMMER CAMP COUNSELOR	\$ 1,631.25	\$ 124.79	\$ 1,756.04
FLEMING, KERRI	SUMMER CAMP COUNSELOR	\$ 2,149.89	\$ 164.47	\$ 2,314.36
FOGG, MILTON A	POLICE OFFICER	\$ 59,266.27	\$ 32,896.18	\$ 92,162.45
FRYE, BRENNA	SUMMER CAMP COUNSELOR	\$ 1,547.07	\$ 118.36	\$ 1,665.43
GANIERE, EDWARD L	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
GLENN, STARR M	WATER SYSTEM OPERATOR II	\$ 46,108.01	\$ 28,526.99	\$ 74,635.00
GOULET, NICHOLAS D	CALL COMPANY FF	\$ 3,348.71	\$ 256.18	\$ 3,604.89
GUILE, CODY	CALL COMPANY FF	\$ 5,524.66	\$ 422.67	\$ 5,947.33
GUILMETTE, GEORGE P	DRIVER/LABORER	\$ 40,635.65	\$ 21,071.46	\$ 61,707.11
GUPTILL, SANDRA W	PT CUSTOMER SERVICE CLERK	\$ 943.80	\$ 72.19	\$ 1,015.99
GUY, RAYMOND	DRIVER/LABORER	\$ 6,129.65	\$ 1,039.61	\$ 7,169.26
HALL, BARRY	PT DRIVER/LABORER	\$ 21,077.59	\$ 1,612.42	\$ 22,690.01
HAYES, ORION	SUMMER CAMP COUNSELOR	\$ 333.00	\$ 25.48	\$ 358.48
HEAWARD, PATRICIA A	ELECTION WORKER	\$ 150.75	\$ 11.52	\$ 162.27
HETT, JACKSON	SUMMER CAMP COUNSELOR	\$ 1,647.00	\$ 126.00	\$ 1,773.00
HIGGINS, NICHOLAS L	POLICE OFFICER	\$ 67,998.41	\$ 16,606.12	\$ 84,604.53

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2017

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
HILL, SARA	SUMMER CAMP COUNSELOR	\$ 254.25	\$ 19.45	\$ 273.70
HOKINSON, NEIL E	TRANSFER STATION SUPERVISOR	\$ 21,942.87	\$ 1,678.69	\$ 23,621.56
HOWIE, MICHAEL J	POLICE OFFICER	\$ 73,109.47	\$ 17,837.59	\$ 90,947.06
HUESTIS, LISA A	DEPUTY FINANCE DIRECTOR	\$ 44,133.77	\$ 17,241.02	\$ 61,374.79
JACKSON, LAURICE C	ELECTION WORKER	\$ 117.00	\$ 8.94	\$ 125.94
JONES, SHEILA K	PT CUSTOMER SERVICE CLERK	\$ 7,929.74	\$ 606.61	\$ 8,536.35
KEARNS, CHRISTOPHER	POLICE OFFICER	\$ 56,649.35	\$ 21,411.46	\$ 78,060.81
KEISKER, HIL T	SUMMER CAMP COUNSELOR	\$ 1,468.44	\$ 112.34	\$ 1,580.78
KELLOWAY, WILLIAM A	RESERVE OFFICER	\$ 23,060.76	\$ 1,764.22	\$ 24,824.98
KINCAID, WILLIAM	CALL COMPANY FF	\$ 1,324.87	\$ 101.33	\$ 1,426.20
LAMBERT, ALFRED R	TRANSFER STATION ATTENDENT	\$ 12,745.85	\$ 975.13	\$ 13,720.98
LEARY, DYLAN J	CALL COMPANY FF	\$ 9,079.52	\$ 694.58	\$ 9,774.10
LEDOUX, KEVIN P	POLICE OFFICER	\$ 63,472.24	\$ 28,539.03	\$ 92,011.27
LEVESQUE, JULIANNA	SUMMER CAMP COUNSELOR	\$ 1,761.75	\$ 134.77	\$ 1,896.52
LIBBY, JEFFREY S	FIREFIGHTER	\$ 12,417.78	\$ 3,560.87	\$ 15,978.65
LOCKE, JERRY R	POLICE CAPTAIN	\$ 80,709.80	\$ 19,805.72	\$ 100,515.52
LOCKE, MELANIE	RESERVE OFFICER	\$ 2,150.00	\$ 164.48	\$ 2,314.48
LUKE, ANNA	SUMMER CAMP COUNSELOR	\$ 1,426.50	\$ 109.12	\$ 1,535.62
LUND, RONALD H	POLICE DETECTIVE	\$ 34,114.12	\$ 14,612.63	\$ 48,726.75
MAHONEY, NIKOLAS G	CALL COMPANY FF	\$ 533.95	\$ 40.84	\$ 574.79
MANFREDI, MITCHELL H	CALL COMPANY FF	\$ 1,110.79	\$ 85.00	\$ 1,195.79
MANNING, KAREN	PT CUSTOMER SERVICE CLERK	\$ 21,670.22	\$ 3,727.98	\$ 25,398.20
MCDONOUGH, CHRISTOPHER M	SUMMER CAMP LEADER	\$ 4,808.70	\$ 367.89	\$ 5,176.59
MCDONOUGH-DOANE, JULIANNE C	SUMMER CAMP COUNSELOR	\$ 190.00	\$ 14.54	\$ 204.54
MENTER, JUSTIN L	CALL COMPANY FF	\$ 1,276.78	\$ 97.69	\$ 1,374.47
MILLS, SHANE T	DRIVER/LABORER	\$ 49,827.02	\$ 30,039.53	\$ 79,866.55
MOORE, RYAN A	BCTV OPERATOR	\$ 2,155.75	\$ 164.91	\$ 2,320.66
MORIN, SCOTT R	CALL COMPANY FF	\$ 1,675.43	\$ 128.16	\$ 1,803.59
MOULTON, STANLEY F	PT DRIVER/LABORER	\$ 6,061.69	\$ 463.90	\$ 6,525.59
MURRAY, PATRICIA	TOWN CLERK	\$ 50,145.76	\$ 12,575.50	\$ 62,721.26
NILES, LUCAS	SUMMER CAMP COUNSELOR	\$ 1,640.25	\$ 125.49	\$ 1,765.74
NODDEN, TYLER T	WATER SYSTEM OPERATOR III	\$ 53,387.73	\$ 18,252.26	\$ 71,639.99
OUIMETTE, ANDREE G	ELECTION WORKER	\$ 274.50	\$ 21.00	\$ 295.50
PENDERGAST, MARK R	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PERSCHY, ROBERT S	PUBLIC WORKS FOREMAN	\$ 71,587.92	\$ 30,524.09	\$ 102,112.01
PILKINGTON, JEFFREY F	POLICE SERGEANT	\$ 80,825.73	\$ 37,837.22	\$ 118,662.95
PLANTE, BRUCE W	CALL COMPANY FF	\$ 3,052.41	\$ 233.52	\$ 3,285.93
PLANTE, DENNIS R	FIRE CHIEF	\$ 82,263.68	\$ 29,478.77	\$ 111,742.45
PLANTE, JOSHUA R	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PLANTE, MARC A	CALL COMPANY FF	\$ 2,608.30	\$ 199.56	\$ 2,807.86
PLANTE, STEVEN D	CALL COMPANY FF	\$ 2,432.83	\$ 186.14	\$ 2,618.97
POORE, ELI G	POLICE OFFICER	\$ 63,643.15	\$ 33,969.20	\$ 97,612.35
PUFFER, JODY	VIDEOGRAPHER	\$ 30.00	\$ 2.30	\$ 32.30
RICHER, SHAWN M	CALL COMPANY FF	\$ 2,005.58	\$ 153.43	\$ 2,159.01
RICKER, GEORGE A	PT DRIVER/LABORER	\$ 4,905.63	\$ 375.29	\$ 5,280.92
ROGERS, ALICE L	CUSTODIAN	\$ 6,073.70	\$ 464.72	\$ 6,538.42
ROBINSON, SYDNEY	FARMERS' MARKET MANAGER	\$ 607.50	\$ 46.49	\$ 653.99
ROMANO, KEVIN E	CALL COMPANY FF	\$ 982.98	\$ 75.24	\$ 1,058.22
ROY, BRIAN	FIREFIGHTER/EMT	\$ 4,450.92	\$ 1,104.63	\$ 5,555.55
SANGER, LAUREN	SUMMER CAMP COUNSELOR	\$ 1,629.00	\$ 124.63	\$ 1,753.63
SEMRO, KATHARINE D	FARMERS' MARKET MANAGER	\$ 822.25	\$ 62.92	\$ 885.17
SHEARER, LYNN M	DEPUTY TOWN CLERK	\$ 39,837.64	\$ 23,807.27	\$ 63,644.91
SHISLER, STEVEN M	POLICE SERGEANT	\$ 70,687.10	\$ 27,793.84	\$ 98,480.94
STELLA, CARLY	DPW ADMN ASST	\$ 3,498.50	\$ 267.62	\$ 3,766.12
STEWART, JOSIAH J	CALL COMPANY FF	\$ 2,818.13	\$ 215.66	\$ 3,033.79

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2017

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
STOLL, JOHN C	PLANNER	\$ 12,410.91	\$ 7,076.71	\$ 19,487.62
STRATE, RYAN J	SUMMER CAMP COUNSELOR	\$ 2,268.76	\$ 173.57	\$ 2,442.33
TAYLOR, KIMBERLY R	RECREATION DIRECTOR	\$ 25,992.51	\$ 4,472.00	\$ 30,464.51
THOMAS, SEBASTIAN H	CALL COMPANY FF	\$ 871.44	\$ 66.62	\$ 938.06
THOMAS, STEVEN A	CALL COMPANY FF	\$ 1,437.11	\$ 109.97	\$ 1,547.08
TIBBETTS, LELAND B	PT DRIVER/LABORER	\$ 6,120.86	\$ 468.25	\$ 6,589.11
TIBBETTS, SAM L	FIRE LIEUTENANT	\$ 77,388.06	\$ 34,444.22	\$ 111,832.28
TOWNE, TIMOTHY R	POLICE CHIEF	\$ 87,662.00	\$ 39,395.79	\$ 127,057.79
TOWNSEND, RANDY M	CALL COMPANY FF	\$ 2,567.51	\$ 196.43	\$ 2,763.94
TRUSSELL, ANTHONY H	CALL COMPANY FF	\$ 1,874.30	\$ 143.40	\$ 2,017.70
TURNER, ALLISON	CALL COMPANY FF	\$ 248.00	\$ 18.96	\$ 266.96
TURNER, SARAH A	CALL COMPANY FF	\$ 2,025.71	\$ 154.94	\$ 2,180.65
VACHON, WILFRED J	POLICE OFFICER	\$ 73,818.10	\$ 36,148.04	\$ 109,966.14
VALCOURT, MICHELLE	ELECTION WORKER	\$ 112.50	\$ 8.59	\$ 121.09
WEISMANN, CHRISTOPHER T	WATER SYSTEM CHIEF OPERATOR	\$ 56,697.03	\$ 27,902.21	\$ 84,599.24
WRIGHT, TERRI	BCTV COORDINATOR	\$ 17,006.50	\$ 1,301.04	\$ 18,307.54
WRIGHT, THOMAS J	SELECTMAN	\$ 1,000.00	\$ 76.50	\$ 1,076.50
XAYKOSY, AYLAH	SUMMER CAMP COUNSELOR	\$ 1,539.00	\$ 117.75	\$ 1,656.75
2017 TOTAL:		\$ 2,314,545.57	\$ 869,254.47	\$ 3,183,800.04

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.

2018 BERWICK PLANNING BOARD ANNUAL 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 board membership includes Dave Andreesen (Chairman), Paul Boisvert (Vice- Chairman), Niles Schore, Nichole Fecteau, David Dow, and alternates Sean Winston and Mike Larue.

The board granted the following permits in 2017:

- 4- Conditional Use/Site Plan applications
- 2- Subdivision Applications
- 1- Subdivision Amendment

The Planning Board recommended a series of Land Use Ordinance amendments, passed by voters during the June 2017 town meeting. An additional update to the LUO, section 6.4, related to the Village District, was adopted by a special town meeting in the fall of 2017.

Planning Board meetings are held 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 if there is an opening, please contact the Town Manager at (207)698-1101, or email townmanager@berwickmaine.org.

Respectfully submitted,



Dave Andreesen

Chairman, Berwick Planning Board

PUBLIC WORKS DEPARTMENT
ANNUAL REPORT - 2018

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 assistance of the part-time staff it would be next to impossible to keep the roads safe and cleared of snow and ice.

January snowfall was light with a total of 10" February we came in at 50", March had a total of 33", followed by a December total of 26".

The Department spent much of their time with preparation for paving on Logan St., Ally Pond, Berwick Rd., and Haley Rd.

Part-time employees assisted immensely in getting projects completed for paving as well as mowing and clean-up of town property

A new gate was installed in front of the salt shed for safety purposes.

Respectfully Submitted,

Robert Perschy



RECREATION DEPARTMENT 2017

698-1101 #117 ~ Town Hall 698-1112 ~ Memorial Field
Kim Taylor, Recreation Director ktaylor@berwickmaine.org www.berwickrec.com

Berwick offers Summer Camp for youth entering grades K-8. There they can enjoy a fun-filled 6 weeks with activities like crafts, games, and plenty of socializing as well as theme weeks: carnival day, water day, presentations/performers, and more. Some of the 2017 field trips included Splashtown, Smitty's Cinemas, Bowla-Rama, Wells Beach, Fort Foster, Dover Bowl & Family Fun Center, Belgian Meadows Farm (Lebanon), and Wentworth State Park. Discovery Camp (grades K-2) had an enrollment of 37, Explorers Camp (grades 3-5) had 83 campers, and Adventure Camp (grades 6-8) had an enrollment of 66. The Adventure Camp visited many of the same destinations as well as Funtown, and Get Air in Portland. Special thanks to the camp staff and all those who helped to make another successful camp season! We offer a Junior Volunteer program which is an opportunity for any youth that has at least finished 8th grade and would like to gain experience working with youth. These are volunteer positions that earn Community Service hours required for High School graduation.

Financial assistance for summer camp is offered to qualifying families to help more youth experience summer camp. We appreciate the support from local businesses, groups, and citizens including The Hussey School, Noble Squires Football, Berwick Youth Soccer & the American Legion Post # 79. From this support we were able to help over 35 kids attend camp. We would like to express a big **THANK YOU** for their contributions and support at this event and other Recreation Programs! Donations from businesses, residents or other organizations are always appreciated and welcome.

The Recreation Department continues to work with The Friends of the Berwick Riverfront Committee and the Community Events Committee (subcommittees of Envision Berwick). The Friends of the Berwick Riverfront have received an amazing amount of support from residents and businesses to complete Phase 1 and Phase 2. Efforts continue to complete Phase 3. If you haven't seen the Landing at Newichawannock located at 111 Rochester St. you will be amazed. Thank you to ALL that have worked hard and donated to make this happen. Special thanks to the late Barbara Garland for her generous contributions and support of this project. Volunteers to help put the launch on the river in May and remove it in October are always welcome.

Another subcommittee of Envision Berwick is the Recreation Master Planning Committee. This group first met in August of 2016 and has been working diligently on the future plans of indoor, outdoor, passive and active recreational opportunities for residents of Berwick. Thank you to all that completed a recent Recreation Survey and offered your input. Thanks for those that participated and for all the volunteers serving on this committee!

Discounted tickets will be available at the Town Hall Customer Service during their regular hours to summer destinations such as York's Wild Animal Kingdom, Water Country, Funtown/Splashtown combo passes and Splashtown only passes again this year. New in 2018, we will have discount tickets to Canobie Lake Park.

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. Noble Youth Baseball (formerly known as Berwick Youth Baseball), Noble Squires Football & Cheering, Berwick Youth Soccer Association and Noble Travel Soccer are all organizations that use Memorial Field. Due to the nature of youth sports and activities using the field; the field is tobacco, alcohol and dog free.

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. A big thank you to the volunteers that make this event such a successful and memorable night.

Each spring the Town has a clean-up day to pick up roadside rubbish and everything that doesn't melt with the snow. This is usually around Earth Day (April 22) and during April school vacation week. Local scout, civic, neighborhood groups and some local businesses participate in this community effort. We would love to have every neighborhood participate in keeping Berwick beautiful both in April and all year long! Check with the Recreation Office for more details.

The Berwick Farmer's Markets run October thru April at the Town Hall. There is a Market Manager and a committee that work together to bring these to Berwick.

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). 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 included Berwick Public Library and their donation of books, Berwick Police Department, Kennebunk Savings Bank, American Legion Ladies Auxiliary, Berwick United Methodist Church, Isaacs & Associates Accounting Firm and more. In recent years, the event has expanded to include the downtown businesses of Subway, Deb & Duke Monogrammers, Spence & Matthews Insurance and the Fire Station was open for event goers to tour. We had over 300 youth and many families in attendance. A BIG Thank you to the American Legion Ladies Auxiliary for their donations, support and costumes for this event!

On Saturday, December 2nd Berwick and Somersworth combined for another joint parade together with the theme "All I Want for Christmas Is...". Thanks to everyone that participated and volunteered to make this joint effort a great success. Special thanks to both Berwick and Somersworth Fire & Police Departments for their annual part in a successful & safe event!

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

The Recreation Commission would like to thank all the individuals, volunteers and businesses that help support Town recreational activities each year through generous contributions of time, finances and donated materials. You are greatly appreciated! Additional thanks go out to all the others that volunteer at events throughout the year. If you would like to be a part of the Recreation Commission (an advisory board meeting once a month), or if you have suggestions or ideas that you would like to see offered, you are invited to attend our monthly meeting or contact the Recreation Office. Currently, there are four regular vacancies (three year terms) and there is one alternate positions open (which is a one year commitment). The Commission meets the second Wednesday of the month (except July & August) at the Town Hall. We welcome volunteers and donations for all of our events during the year as well.

Please contact us if you have ideas, suggestions or would like to help in any way!

The Recreation Commission is still interested in creating a skate park in town. We are also interested in Senior activities and are looking for ideas, suggestions and perhaps some folks interested in helping.

Respectfully submitted,

Kim Taylor, (Rec. Director)

2017 Recreation Commission members:

Natalie Gould,

Amy Locke (thru Oct. 2017) (4 regular vacancies = 3 year term)

Marni Thibault, alternate (1 alternate vacancy, 1 year term)



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 2017 decreased by 1 from 148 in 2016 to 147 in 2017.

The number of interior and exterior plumbing permits has increased by 37 in 2017.

The number of new house permits has changed to 42 from 34.

The following is a list of Land Use and Plumbing permits issued in 2017.

Single Family Dwellings	42
Additions and renovations to Single Family	33
Garages, sheds and Barns	36
Home Occupation	9
Decks	7
Pools	3
Timber Harvest	0
Internal Plumbing	59
External Plumbing	56
Demolition	4
Commercial	9
Signs	1
Other	2

Respectfully Submitted

Joseph Rousselle CEO/LPI

Berwick Transfer Station

2017

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

Hours of operation are:

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

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

Currently, the Town of Berwick utilizes “single stream” recycling which saves on the cost of disposal of household trash. The tonnage for household trash has been consistent for the past several years. The cost associated with single stream recycling is much less than the cost of household trash disposal. For fiscal year 2017 the average per ton disposal cost for household trash decreased to \$70.04 per ton from \$73.99 per ton.

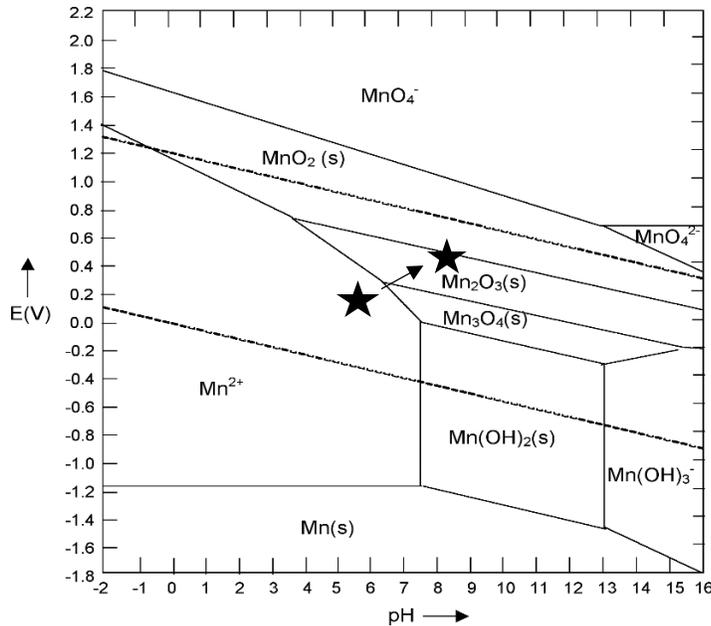
Household Hazardous Waste Day is an event that has been held for the past several years in conjunction with North Berwick and South Berwick. This event is held in the late Summer / early Fall to assist residents with disposing of hazardous items that the Transfer Station does not accept throughout the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

The Transfer Station will also be making some changes to the locations of the recycling and household trash containers. We will also be making changes to the hours of operation at the Second Chance Shop to increase efficiency, reduce traffic jams, and increase safety for the residents.

Berwick Water Department 2017 Report

During the year we pumped 62,135,379 gallons of water to the Town, at an average 171,000 gallons per day, which took about 7.5 hours of water treatment plant operation per day. Pretty typical year, except for the big project we had planned.

Since the drought of 2016 had proved that manganese could become a potential health hazard under certain conditions, we'd become focused on installing a system that could remove it from the river water using potassium permanganate (KMnO_4), a proven remedy. If it's properly dosed, it turns manganese that's dissolved in the river water into a solid form, so that the plant's existing filters can remove it.



This diagram shows the different types of manganese that can exist in water. Each type is in a separate area—that's where it will be the dominant form of manganese.

The great thing about the diagram is that it also tells you how to change river water manganese into a solid form:

- Mn^{2+} , on the left in the middle, is the form that dissolved manganese takes in the river.
- $E(V)$, along the left edge, goes up when we add KMnO_4 . The river water is often around 0.2.
- pH , on the bottom edge, is usually between 5.5 and 6.5 for the river water, and we can make it higher by adding caustic soda.

- (S) means that the type of Mn is a solid—what we want to end up with, so that we can filter it out.

The river manganese, Mn^{2+} , is surrounded by types of manganese that are solid. When KMnO_4 is added to the river water, along with caustic soda, we can increase the pH and the $E(V)$ at the same time and move river water that was at the left-hand star (in the dissolved manganese area) to where the right-hand star is in a solid manganese area.

Building the process into the plant took months of often grueling physical work, but after it all, we're confident that it will prevent dangerous levels of manganese from ever reaching the Town.

Contamination from Recreational Use of the River?

Another uncommon part of our work during the year was investigating how best to protect the drinking water from contamination caused by recreational and other uses near our treatment plant intake.

When the canoe/kayak launch was proposed at the location of the old water treatment plant, the Water Department was contacted for input. To respond, I asked myself the question, "Would a launch site that increased recreational boating use of the river increase the chances of chemical or biological contamination of the water?"

My answer was easy to figure out: more boating would bring more boat hulls into contact with the water (where have they been?) and create more opportunities for items brought in the boats to be unintentionally lost overboard, and put more human bodies of all ages into contact with the water. "Yes," was the only possible answer.

But, as I considered the request for input further, I also recognized that:

- The river flows through the Town, and the water is continually changing, sending potentially contaminated water downstream, unlike ponds that often have small inflows and outflows, and
- It has a large watershed where almost anything could find a way into the water.
- The actual impact of the increased possibility of contamination from boat launch recreation was impossible for me to predict.

In the end, I chose to say, “For the Water Department, there’s nothing good about increasing recreation on the river, but there’s no way for me to say how big the risk will be. It may be a significant risk, or a vanishingly small one.” My honest middle-of-the-road opinion is very much outside the general opinion of the drinking water community, which believes that recreational use near the intake of a drinking water plant should be prohibited, with human bodily contact and gasoline engines being the worst possible things to allow.

As time passed last year, we made efforts to limit some of the recreational uses in cooperation with the Somersworth Water Department (their intake is also affected), the Town, the City of Somersworth, and the Maine Rural Water Association. Matching ordinances for the two municipalities were proposed to decision-makers. But even the apparent no-brainer of prohibiting gasoline powered boats below the bridge on Rochester Street/Salmon Falls Road was firmly rejected, on both sides of the river. Popular explanations for rejection were:

- “We don’t have the authority to do it, the Maine Department of Inland Fisheries and Wildlife is the one that has to take action.”
- “Let’s not jump the gun; let’s wait until we have a problem.”
- “People who live on the river bought their land so that they could use the river, it would be wrong to take that away from them.”
- “We can’t control what goes on upstream; any control down here would be a meaningless drop in the bucket.”
- “How would an ordinance be enforced? What would the penalties be for violations? It’s a can of worms.”
- “Having more recreation on the river actually protects the water quality—the people in boats will see unhealthy conditions and report them, so that the problems can be fixed.”

If the Water Department were suddenly forced to take water from a pond where recreation is allowed, there would be a large “exclusion zone” near the intake, or affecting the entire pond, and it would happen immediately, without any debate. The river, however, presents unusual challenges: it’s narrow enough that any useful exclusion zone would cut off all traffic on the river, and intrude into New Hampshire, over which we have no control.

New Required Water Testing

In October we began testing the river for *E. coli* bacteria as required by EPA regulations. *Escherichia coli*, which got its name from the microbiologist who discovered it, Theodore Escherich, is a normal inhabitant of the lower digestive track of animals and humans. It’s also present in the river water.

Many types of *E. coli* aren’t dangerous to humans, but some are. However, the fact that *E. coli* 0157:H7 is a deadly bacteria, for example, is not why we are required to sample the river. It’s because the number of *E. coli* “colony forming units” in the river is an indication of whether the river is contaminated with bacteria “from the lower digestive track of humans.” In short, from human waste.

“What’s the big deal?” you might ask. “Isn’t *E. coli* easy to kill with chlorine?” You’re right, but the *E. coli* testing is just a means to an end: the final result will be an evaluation of whether it’s likely that a significant amount of the microscopic parasite *Cryptosporidium* (also a resident of the lower digestive track of humans, and much harder to test for) is in the river. It’s the leading cause of waterborne disease in the U.S., and it’s very difficult to kill with chlorine, meaning that if there’s enough in the river, we’ll have to install new treatment technology.

Respectfully submitted,

Christopher Weismann

Chief Operator and Department Head, Berwick Water Department



Berwick Community Television (BCTV) is a Public, Educational and Governmental (PEG) Access Station. Over Comcast channel 22 and streaming at www.berwickmaine.org, residents can watch Selectmen, Planning Board, and MSAD 60 Board meetings. We also cover town and school events like parades, concerts, plays and author talks.

As a public service station, we offer residents training and free use of BCTV equipment. Borrow one of our cameras and tripods to tape locally. We have handheld and GoPro cameras for those wanting something small. All recordings must be locally produced and include appropriate releases for showing on air.

BCTV is a self-sustaining entity, funded **ENTIRELY** through franchise fees paid by the cable provider. These fees pay for staffing, equipment, streaming and on-demand sites, repairs and upgrades, as well as monthly expenses.

The BCTV Committee consists of (5) Berwick residents. Currently the Committee meets monthly to review and provide direction on community programming. Committee members help to build awareness and support for BCTV, approve budget spending such as upgrades/repairs to equipment and prepare for the future to ensure BCTV provides Berwick residents with quality programming accessible from home or away.

This last year, BCTV hired Tony Vigue, a long-term advocate for Public Access Stations. Tony has been working diligently to secure a new 15-year contract with Comcast. This contract will provide a 2.5% increase for BCTV along with a capital improvement grant. It expands service to the last two roads in Berwick for hook up, Little River and Diamond Hill. With this new contract, BCTV is looking to the future. We will increase our coverage of Berwick events and meetings by adding stipend positions for videographers, editors, and slideshow creators. We also hope to complete a new studio/control room, giving volunteers and paid staff the technology and space to create new shows for Berwick residents.

In 2017 the BCTV Committee welcomed Judy Burgess and just recently Jody Puffer submitted a letter to the Board of Selectmen. With Jody's appointment, the BCTV Committee will once again be full.

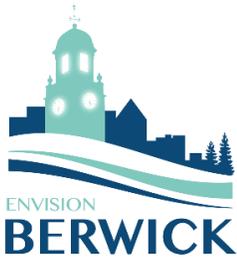
Anyone interested in attending a meeting, volunteering, videotaping/editing, borrowing equipment, and or helping the station, may contact the BCTV Coordinator, Terri Wright at 207-698*1101 Ext 153 or by email at BCTVCh22@gmail.com.

WE DO THE TAPING SO YOU CAN WATCH MEETINGS/EVENTS ANYTIME

AT

WWW.BERWICKMAINE.ORG/BCTV

<i>BCTV Committee:</i>	<i>Lisa Huestis, Sandi Keys, Judy Burgess, Ryan Moore</i>
<i>BCTV Coordinator:</i>	<i>Terri Wright</i>
<i>BCTV Control Rm. Technician:</i>	<i>Ryan Moore</i>
<i>BCTV Event Videographers:</i>	<i>Ryan Carr</i>
	<i>Jody Puffer</i>
<i>MSAD 60 Board Videographer:</i>	<i>Maureen Nikitas</i>
<i>BCTV Reporter/Videographer:</i>	<i>Michele Tavenner</i>



2017 Year in Review

Members: Niles Schore, Derek White, Rick Vandenberg, Pat Boisvert, Serena Galleshaw, Jen Aubin, Elena Engle, Tom Briggs, Edward Levasseur, Kelly Gray, Ruth Bleau, James Bellissimo, Chair; Melinda LaRue, Vice-Chair; Paul Boisvert, Treasurer

Committee Updates

Berwick for a Lifetime

Age-Friendly Berwick renamed their committee Berwick for a Lifetime and in June hosted a community forum on housing, communication and transportation in Berwick.

Economic Development

A new Economic Development Committee was formed at the end of 2017 and has held one meeting to being discussions around the mission and vision of the committee and initial priorities. This committee will begin meeting monthly in 2018.

Great Falls Park/PSNH Parcel

Major thanks to Public Works, the USS Springfield Crew for helping with the park cleanup day, and thanks to Serena Galleshaw and Tom Wright for organizing the event at the future riverfront park. The subcommittee is working on a park design.

Recreation

The ad-hoc Recreation Master Plan committee developed and distributed their survey, it received 450 responses. The subcommittee expects to have a Recreation Master Plan written in 2018. In May, the Recreation Master Plan committee hosted their Recreation Master Plan Summit. The event can be found on BCTV on-demand.

Throughout the Summer into the Fall, the Planning Board & Envision Berwick developed a major overhaul to Section 6.4 in the Berwick Land Use Ordinance. This change dealt exclusively with Berwick's Downtown and Village Center. In November, the Land Use Ordinance amendments were adopted by the Town.

In October, Prime developer Mark Kehaya of Fund of Jupiter presented the current state of the Prime redevelopment plan.

Presence in the Community

Envision Berwick made its presence known in the community in 2017. In July, the Great Falls Park/PSNH Parcel subcommittee hosted a park cleanup day at our future riverfront park. The volunteer participation in had 50 participants throughout the day.

Envision Berwick also set up a booth at Build Maine 2017. Build Maine is a conference that brings together builders, funders, elected officials, planners to share best practices and aspirations for moving Maine forward. Throughout the summer, the Town of Berwick's efforts were highlighted in newspapers Fosters and the Portland Press Herald. In April we joined Instagram! Find us @ EnvisionBerwick.me

Special Acknowledgements:

A big thank you goes out to local artist, Erin Thomas of Modspoke, for updating our Envision Berwick logo!



Berwick Public Library

Inform, Imagine, Inspire

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

“Bad libraries only build collections. Good libraries build services (and a collection is only one of many). Great libraries build communities.”

— R. David Lankes, *Expect More: Demanding Better Libraries for Today’s Complex World*.

The Berwick Public Library is a **great** library, and what an incredible year this has been for us! Here at BPL, we continue to expand our services for the people of Berwick and meet the needs of our flourishing community. The Berwick Public Library is where literature, learning, culture, and art meet. It is the place where seniors gather and students congregate. It is where children learn early literacy skills and teens are challenged by STEM activities. The Berwick Public Library belongs to the community and is central to helping its people and neighborhoods thrive.

Did You Know?

- In 2016, Berwick Public Library joined **Maine Infonet Library System (MILS)**, a shared library system that brings together small libraries of all types from across the state. That means that BPL patrons have access to more books, more movies, more audio books, and more E-books and downloadable audio books!
- BPL is invested in helping children learn the skills they need to succeed in today’s technology driven world! We offer fun and challenging STEM programs, like our new **ROBOTICS Club** and our **Lego Challenge Club**! We have taken fun to a whole new level!
- Berwick Public Library has a **community garden** that has helped many families in need have access to fresh, organic vegetables. After receiving a grant from the New England Grassroots Environment Fund, we were able to rejuvenate and replant our 7 raised bed vegetable gardens. They were tended all summer by volunteers who weeded, watered, and harvested the crops throughout the growing season. BPL was able to send bags of fresh, organic vegetables to the Berwick-Somersworth Food Pantry each week, right up through the fall months! This is a particularly rewarding endeavor that allows the library to contribute in such a positive way to our community.
- Last year’s **Summer Reading Program, *Build a Better World***, was a huge community success! We had over 91 children register and 48 complete the entire program. More than 1,696 books were read over the course of 6 weeks! Twelve children (from K-5) won brand new bikes for their reading efforts! We were so fortunate to have the St. John's Mason Lodge #51 sponsor this program and donate all of these

beautiful bikes. We also awarded a prize at the Pre-K/Family Reader level - a Picasso Magnetic Plastic Tile Building Set. For teens, we held a literature themed **Young Adult Art Contest** that inspired five students to participate with one talented winner walking away with a Huion 8x5 Graphic Drawing Tablet! We can't wait for this year's Summer Reading Program *Libraries Rock!* We are already planning a summer's worth of fun!

- To assist families in times of crisis or trauma, Berwick Public Library has put together several **Healing Library Kits**. We recognize that the community plays a role in an individual's ability to endure and heal in times of loss, tragedy, and change. We want to connect families with resources and information that will help them through difficult periods in their lives, such as the death of a loved one, the death of a pet, and Alzheimer's in your family.
- Throughout the year, BPL **exhibits the artwork of six different artists** on the walls of library to the delight of the patrons and staff. Our community is full of talent! These exhibits inspire us all and bring beauty and culture to all who venture through our doors!
- BPL was awarded a grant from the Maine Humanities Council, in partnership with the Maine State Library, to bring the **Let's Talk About It – the American Revolutionary Generation** book discussion series to the library. It was a hugely successful program!

The Berwick Public Library believes in community collaboration!

- BPL was proud to collaborate with the **Recreation Department** and participate in both the annual Halloween Trunk and Treat and Christmas parade. Both events were extremely well attended by the community and BPL provided small gifts for children to take home!
- The **Berwick Historical Society** and Berwick Public Library have a great collaborative partnership. This year, we played host to one of their wonderful programs, "It's About Time", with our own grandfather clock as the star of the show!
- **Berwick For a Lifetime, Age Friendly Committee of Envision Berwick** – Many senior citizens patronize the BPL and take full advantage of all of the activities and programs. It is very important to the library staff, board, and Friends group to know that we are part of the discussion on how make our community a great place to live for a lifetime!
- **Tri-Town Book Mobile** – In an effort to deal with one major cause of low literacy proficiency rates, the lack of access to libraries due to rural proximity, Berwick Public Library has partnered with MSAD#60 schools to support the book mobile and provide traveling storytimes, assist with cataloging, and develop route schedules.

On-going activities at the Library!

- Reciprocal agreements with D.A. Hurd Library in North Berwick, Martha Sawyer Community Library in Lebanon, and the South Berwick Public Library afford Berwick citizens free access to more materials
- Weekly **Storytimes** at 10:30am every Friday with Miss Shilo and Miss Zoa. Join us for stories, puppets, finger plays, Flannel board fun, songs, and crafts!
- Weekly **Nifty Needleworkers** at 10:30am every Tuesday. Come stitch, chat, laugh, and enjoy the company of other fiber artists!
- Weekly **LEGO Club** at 4pm every Wednesday. The Lego club continues to challenge and inspire young makers with a different STEM-based project each week!.
- Bi-weekly **Genealogy Club** at 1:30pm on Fridays. Whether you are a serious genealogist or just like to dabble in tracing your family tree, this is the club for you! The Genie Club has a number of online resources for genealogical research. Among these are: American Ancestors, Family Search, Heritage

Quest, and Rootsweb. For local history, the library has nine volumes of Maine Families, Vital Records for South Berwick, Berwick and North Berwick, yearbooks for Noble High School, and histories of surrounding town.

- **Monthly Book Discussion Group** - each current title and meeting date is posted on our website and in BPL's monthly Newsletter.
- **Weekly Movie Night!** Popular family friendly movies each Wednesday at 4pm!
- **Home Schooling Parent's Support Group** – A valuable information sharing resource to help support parents who are homeschooling their children.
- Twice monthly visits from certified **Reader Dogs** on one Tuesday and one Saturday per month to help encourage children who are reluctant readers.
- **Museum Pass Program** - Offering patrons a discounted rate to visit seven different museums thanks to a grant given by the Kennebunk Savings Bank.
- **Community Meeting Room** available and utilized by local nonprofit groups at no cost.
- 24 hour / 7 day a week access to **wireless internet** available to the public in our parking lot.

Board of Directors	Library Staff
Paula Lepore, President Ralph Morang, Vice President Catheryn Schweiger, Treasurer Kristen Dolloff, Secretary Brian Gary Leah Stucker Deb McDonald Robert Brunelle Amelia Hashman	Library Director – Sharon Kelly Assistant Librarian – Lyn Rouff Youth Services & Technology Librarian – Alaina Goodnough Library Assistant – Sharon Hall Children's Librarian – Shilo Fiel

Library Hours

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

Respectfully submitted,
 Sharon Kelly
 Berwick Public Library, Director

GREAT WORKS REGIONAL LAND TRUST
P.O. BOX151
SOUTH BERWICK, ME 03901
www.gwrlt.org

2018 REPORT

Things are happening in Berwick where the Town and Great Works Regional Land Trust are working to protect our opens spaces and natural resources and to provide public access to some really beautiful places. Berwick voters have stepped forward three times over the past ten years to help Great Works protect these valuable natural resources and create trails where people can connect to nature and a more measured pace of life. Many people have taken advantage of trails at our Grant's Meadow Preserve in Beaver Dam Heath and the very popular Keay Brook Preserve. Soon there will be another trail just up the road from Keay Brook as Great Works has a new parking area and trail underway at our Tuckahoe Preserve.

Another exciting project that will also have public hiking trails is a 78-acre parcel also on the banks of the Salmon Falls River, land that Mike and Steve Kaplan's family's business, Prime Tanning, had purchased years earlier. The brothers contacted the Trust just about a year ago to ask if we would accept it as a donation. After a few phone conversations we knew that the brothers and Great Works had identical visions for the property; a working forest managed for old growth timber, wildlife habitat, water quality and public recreation and education. A follow up meeting with the project manager and Great Works' Stewardship Director was sufficient to confirm that their decision to donation the land was what they wanted to do. When papers were signed to transfer the property, Mike and Steve included a generous contribution to Great Works' Stewardship Fund and, because they liked Great Works approach to land stewardship, they included a contribution to help with public access trails.

Recent accusations that land trusts don't pay property tax is wrong, as approximately 95% of Maine land trust properties are on town tax rolls. Great Works Regional Land Trust pays property taxes in all six towns in our service area, \$21,280.88 in 2017 and \$97,357.00 over the past five years. We require fewer services from the towns than developments would for schools, public safety, roads, etc. and we provide many public benefits at no cost to tax payers. Chief among these is public access for recreation to approximately 20 miles of trails maintained by Great Works, which are well used and enjoyed. Traditional uses like hunting, fishing and trapping on private property are maintained on trusts lands, uses that are often lost when land ownership changes. Think what the cost would be for the towns to purchase and maintain these lands and trails through taxes.

Great Works also helps our towns to meet the goals of their Comprehensive Plans, protecting the rural qualities of the towns that draw people to the area, provide wildlife habitat, protect the water quality flowing into our streams and rivers, and

eventually into the Gulf of Maine and on to our beaches. We contribute to the local economy by protecting working farms and forests and the supporting businesses that they require and we contribute to the tourist draw and the vast network that caters to them.

We have had incredible support in all the towns Great Works serve, with approximately 75% of voters on numerous occasions supporting conservation projects. Statewide, voters have shown overwhelming support for conservation, appropriating funds to Lands For Maine's Future six times and supporting other state and federal conservation efforts. The many public benefits of protecting open spaces are recognized and appreciated by the general population.

Michael Wright

President
Great Works Regional Land Trust

REPORT OF THE BERWICK HISTORICAL SOCIETY (TBHS)

PO Box 904, Berwick, ME 03901

In 2017, the Board of Directors continued its commitment to making TBHS a more vibrant and active partner in the community.

Our program chairman scheduled, planned, coordinated, and publicized several interesting programs throughout 2017. We began the year with a winter tour of the Col. Paul Wentworth House in Rollinsford graciously conducted for us by Peter “the town crier” Cook. Additional tours included (1) visiting the Hackmatack Playhouse, where Michael Guptill entertained us with a history of the Playhouse, displaying some wonderful antiques and information on the Buffalo Project Range and (2) touring the Hersom house on Saw Mill Hill conducted by current owner and member, Robert Brunelle.

Other programs included presentations by Dr. Sue Pike, a teacher at St. Thomas Aquinas High School as well as a nature writer for Foster’s, on her trip to Alaska to research habits of right whales; by Bowdoin professor Patrick Rael on the long slow death of slavery; by clockmaker, Peter Sawyer, on the Rogers family who were Quaker clockmakers in Berwick; and 2 presentations in October concerning Berwick native, Eleanor Lord Pray, and her sojourn in Russia.

We held 2 fundraisers: a quilt, made by and donated by Sandy Guptill, was raffled, won by Glenda Gallant, and a successful first ever yard sale was conducted in September.

We continue to prepare the museum room in the town hall next to the Selectmen’s meeting room in hopes of opening the room with displays available for viewing by the public.

We have been contacted by several people who have donated items to our collection. Of particular interest was being contacted by Marjorie Smith of Kittery. She has in her possession a diary written by Sara

Smith, who is related to Sonny Austin. The diary is dated 1886 and Marjorie gratuitously provided a copy to TBHS. Sara Smith was Eleanor Lord Pray's sister-in-law and they both resided in Vladivostok, Russia in the late 1890's and early 1900's. We also purchased a small quantity of an autographed book written by Berwick resident, Jessie Taylor, entitled "Images of Berwick. The book depicts a pictorial history of Berwick and is a must read. Copies may be purchased from TBHS.

Thanks to Linda Corliss, we continue to have a presence on Facebook. Please visit the site ([www.facebook.com/BerwickHistorical Society](http://www.facebook.com/BerwickHistoricalSociety)).

Also, a special thanks to BCTV, which has taped and rebroadcast many of our programs.

Elected officers for 2018: President: Ron Vigue; Vice-President: Paul Boisvert; Treasurer: Linda Corliss; Secretary: Ann Smith. All officers are members of the Board of Directors, and 3 at-large members were elected directors: Sandy Guptill, Laurie Jackson and Don Young.

Respectfully submitted,

TBHS

BERWICK CITIZENS WHO SERVED DURING WORLD WAR I

On November 11, 2018, the nation will celebrate the centennial of the armistice which was declared on November 11, 1918 to bring an end to World War I. The war began in Europe in August of 1914 following a series of international conflicts, mainly in the Balkan lands, leading to the assassination of the heir to the throne of Austria-Hungary Arch Duke Franz Ferdinand and his wife. This event took place on June 28, 1914 in Sarajevo, capital of Bosnia-Gerzegovina (taken over in 1908 by the Austro-Hungarian Empire).

Within a short time in August of 1914, hostilities began between two groups of European nations: the Central Powers and the Allies. Due to several crises during the first three years of the hostilities between the United States and Germany, a major Central Power, war was declared on April 6, 1917 between the United States and Germany with the United States on the side of the Allies. After four years of war, an armistice was declared to end the war at the eleventh hour of November 11, 1918.

There were three main sources available to the author of this article of citizens who fought in the war:

- 1.) Annual Town Report of Berwick for the year ending March 1, 1920.
(A copy of this report may be found in the Berwick Public Library.)
- 2.) Plaque honoring the citizens of Berwick who served their country in World War I.
(This wall plaque is located in the upper lobby of the Berwick Town Hall.)
- 3.) Report of the Adjutant General of the state of Maine for the period of the World War 1917-1919.
Augusta, Maine 1929 Volume II.
(A copy of this report may be found in the Berwick Public Library.)

Brian D. Cincotta

Member of the Berwick Historical Society



NOBLE

NORTH BERWICK | BERWICK | LEBANON

Steven B. Connolly
Superintendent of Schools

Susan S. Austin
Assistant Superintendent

Denise VanCampen
Business Manager

Susan Macri
Special Ed. Director

Lora Lenehan
Asst. Special Ed. Director

Chris Russo
Technology Director

January 26, 2018

Dear Noble Community Members,

We continue to close the gap toward our district literacy goal: *85% proficiency or better on the STAR reading assessment by Spring, 2018*. School leaders and literacy coaches are doing a phenomenal job at setting the standards of instructional practice, conducting strong staff professional development to demonstrate what best practice literacy instruction looks like, and supporting teachers to embed that practice into their daily instruction. By example, NMS Literacy Coach Elyse Galeucia runs the Literacy for the 21st Century model classroom, in which teachers observe practice in a clinical setting and discuss the implications for their classrooms of the observed practices, and Elyse follows up those sessions with classroom assistance and coaching. Thanks to such efforts, we are seeing consistent progress toward our district goal.

This year, we are revisiting the District Strategic Plan, originally established in 2009. The District Vision/Mission/Values have been reestablished, thanks to the hard work of about a dozen work groups and the Board of Directors over the past four months. The Vision for MSAD #60 Schools is:

Inspired Learners – Empowered Citizens

The revised Mission is:

We empower all students to develop enthusiasm for learning, foster confidence through successes and failures, provide service to others, and achieve their personal, social, and academic best, leading to fulfilling and engaged lives for all.

The Core Beliefs and Values are still under construction. New or refined *DRAFT* Strategic Goals are as follows:

Focus Area One - Foundations for Success, such as: each student has access to mental health and wellness services; asset development (i.e., self worth, grit, endurance, tolerance, service to others, and acceptance); substance abuse training and character education

Focus Area Two - Pathways to Success, such as: Multiple Pathways; Personalized Learning Plans; Extended Learning Opportunities; Career and Technical Education; and [Redefining Readiness](#)

Focus Area Three - Community Success: Our students belong in the community and Our community benefits from our students

Focus Area Four - Healthy and Safe Schools Support Success: Regional Alliance for Healthy Foods and Clean Facilities co-op; 21st Century Learning spaces

Concerning school finances, the Maine Department of Education (MDOE) is scheduled to release preliminary subsidy reports on February 1. School subsidy will continue to be a difficult, moving target this winter and into the early spring, as the Legislature deals with potential adjustments during session. Of note, the political debate concerning subsidy amounts continues. As of last July, the Legislature approved last minute legislation requiring districts to participate in regional service centers for such services as: Superintendent, Assistant Superintendent, Business Manager, Human Resources, Payroll, Bookkeeping, Special Education Director, Transportation, Food Service, and others. The MDOE released information about service agreements and our District agreed to participate in the application process, but the subsidy interpretation has shifted dramatically (as much as \$570,000 decrease from the October MDOE information release). As I noted, state subsidy remains a difficult, moving target. I will keep you updated about that via: Town Meeting, local town municipal budget presentations, the District Annual Report, and televised Board meetings. At the federal level, Title 2 professional development funds have been discontinued, so we are figuring out how to replace that funding loss.

Facilities and Transportation continue to be major budget focus areas. Noble Middle School is targeted for continuing upgrades to support 21st Century Learning. The plan is to focus on places like: the administrative wing, library, chorus area, locker rooms, and classroom pod center areas. Asbestos abatement will continue as well. For the short-term investments at that school over the last three years, we believe we will change the facility into a strong physical plant to extend the life of the school another 30 years.

Lebanon Elementary School is a different matter. The structure is physically safe, but long-term investment would be imprudent for the wooden structure. We are investigating potential future state building subsidy, but the State currently has a ten-year list of commitments. Also in Lebanon, we have plans to add a cottage - similar to what was built in North Berwick – to alleviate space issues at Hanson.

Two other schools need space issues addressed in the near future. The Town of Berwick has substantial home expansion plans, and Hussey School is close to capacity at this time. We are considering a wing expansion over the next two to three years. Finally, North Berwick Elementary School has inadequate office, nursing, storage, and conference room space. A relatively inexpensive expansion of the entrance area would resolve those pressures.

In closing, we are on the move! We continue to make progress academically, and we are ensuring the learning and working conditions represent district values, use, and pride. Please join us during the budget process and school happenings, so that you may hear more about the information presented in this letter.

Sincerely,



Steve Connolly
Superintendent of Schools

MSAD 60 Salary and Benefits
July 1, 2016 - June 30, 2017
Town of Berwick Report

Name	Salary	Benefits	Total Salary and Benefits
Abbott, Barry E.	\$ 5,396.81	\$ 1,073.47	\$ 6,470.28
Abbott, Meagan R.	\$ 20,183.73	\$ 9,841.16	\$ 30,024.89
Abbott, Megan J.	\$ 42,020.55	\$ 17,216.00	\$ 59,236.55
Abbott, Patrice	\$ 24,014.00	\$ 506.70	\$ 24,520.70
Adams, Karen	\$ 42,833.52	\$ 2,287.49	\$ 45,121.01
Adams, Michael A.	\$ 43,235.26	\$ 12,926.62	\$ 56,161.88
Adhaya, Amy R.	\$ 22,323.25	\$ 9,150.39	\$ 31,473.64
Albert, Wendy L.	\$ 4,552.00	\$ 386.56	\$ 4,938.56
Aldrich, Bryce M.	\$ 2,815.00	\$ 329.94	\$ 3,144.94
Allen, Georgianna L.	\$ 1,183.00	\$ 103.95	\$ 1,286.95
Allen, Kathleen A.	\$ 13,060.39	\$ 1,541.14	\$ 14,601.53
Almblad, Christine A.	\$ 65,128.56	\$ 11,679.06	\$ 76,807.62
Alwin, Jacqueline R.	\$ 200.00	\$ 16.18	\$ 216.18
Anderson, Kate L.	\$ 7,461.06	\$ 1,732.64	\$ 9,193.70
Andrews, Hubert W.	\$ 23,176.98	\$ 12,076.56	\$ 35,253.54
Appleby, Jon R.	\$ 38,641.14	\$ 11,193.54	\$ 49,834.68
Archambault, Michael B.	\$ 91,134.00	\$ 12,983.27	\$ 104,117.27
Aspinwall, Katrina S.	\$ 42,247.06	\$ 9,029.14	\$ 51,276.20
Athans, Peter	\$ 1,824.50	\$ 213.84	\$ 2,038.34
Atherton, Adam J.	\$ 34,181.22	\$ 8,292.54	\$ 42,473.76
Austin, Susan S.	\$ 112,725.00	\$ 31,647.10	\$ 144,372.10
Bachelor, Rhonda M.	\$ 28,661.06	\$ 9,723.58	\$ 38,384.64
Baker Roux, Carol L.	\$ 650.00	\$ 55.19	\$ 705.19
Baker, John W.	\$ 64,253.56	\$ 21,118.39	\$ 85,371.95
Balch, Joseph	\$ 2,890.50	\$ 988.97	\$ 3,879.47
Balduff, Terry	\$ 13,616.99	\$ 7,736.06	\$ 21,353.05
Balistreri, Elisha B.	\$ 2,369.07	\$ 830.33	\$ 3,199.40
Barker, Amy	\$ 16,243.56	\$ 919.46	\$ 17,163.02
Barker, Elizabeth D.	\$ 39,633.48	\$ 10,306.11	\$ 49,939.59
Barker, Heidi	\$ 4,635.00	\$ 393.52	\$ 5,028.52
Barteaux, Steven A.	\$ 49,397.94	\$ 10,706.38	\$ 60,104.32
Bass, Jennifer L.	\$ 21,244.87	\$ 9,501.89	\$ 30,746.76
Batchelder, Jennifer	\$ 3,375.00	\$ 191.76	\$ 3,566.76
Bates, Mary K.	\$ 52,886.46	\$ 21,414.12	\$ 74,300.58
Bean, Mary H.	\$ 34,152.48	\$ 1,836.66	\$ 35,989.14
Bean, Stephenie E.	\$ 8,107.38	\$ 1,764.72	\$ 9,872.10
Beane, Leah W.	\$ 39,234.48	\$ 20,723.98	\$ 59,958.46
Beauvais, Audra E.	\$ 97,621.00	\$ 28,132.48	\$ 125,753.48
Beckwith, Sharon A.	\$ 51,578.10	\$ 17,363.26	\$ 68,941.36
Beeler, Paula J.	\$ 58,462.48	\$ 15,799.95	\$ 74,262.43
Belanger, Tamara A.	\$ 7,161.00	\$ 608.49	\$ 7,769.49
Bell, Gregory E.	\$ 2,085.00	\$ 177.01	\$ 2,262.01
Belleau, Debra L.	\$ 7,385.57	\$ 871.34	\$ 8,256.91
Benner, Brenda L.	\$ 28,841.24	\$ 9,733.06	\$ 38,574.30
Bennett, Kristen K.	\$ 37,867.86	\$ 17,684.83	\$ 55,552.69

Berard, Marissa J.	\$	46,727.92	\$	21,202.68	\$	67,930.60
Bergeron, Katelyn M.	\$	55,537.48	\$	16,201.60	\$	71,739.08
Berry, Tiffany A.	\$	15,275.25	\$	1,999.16	\$	17,274.41
Bertrand, Brian	\$	6,540.74	\$	2,501.08	\$	9,041.82
Billing, Leigh-Ayer	\$	54,637.32	\$	2,909.00	\$	57,546.32
Bird, Wendy	\$	12,218.22	\$	1,441.61	\$	13,659.83
Blackadar, Daniel S.	\$	28,308.28	\$	9,893.04	\$	38,201.32
Blanchette, Leslie F.	\$	3,130.00	\$	266.08	\$	3,396.08
Blattner, Troy	\$	1,050.00	\$	89.19	\$	1,139.19
Blood, Susan M.	\$	28,683.86	\$	12,522.66	\$	41,206.52
Boardman, Judy J.	\$	168.00	\$	14.27	\$	182.27
Bognatz, Penelope	\$	10,368.53	\$	588.38	\$	10,956.91
Boivin, Heather	\$	6,010.72	\$	356.04	\$	6,366.76
Boivin, Tricia	\$	15,031.90	\$	851.92	\$	15,883.82
Bond, Laurie D.	\$	7,957.38	\$	1,755.28	\$	9,712.66
Bond, Nancy	\$	5,096.82	\$	602.28	\$	5,699.10
Bonello, Thomas E.	\$	46,097.44	\$	2,527.64	\$	48,625.08
Bonnell, Elaine M.	\$	62.00	\$	5.26	\$	67.26
Boston, Elizabeth J.	\$	575.00	\$	48.83	\$	623.83
Boston, Patricia M.	\$	34,982.02	\$	10,477.72	\$	45,459.74
Bouchard, Mishelle E.	\$	4,512.76	\$	443.28	\$	4,956.04
Boucher, Nichole M.	\$	26,228.94	\$	9,591.28	\$	35,820.22
Bourbon, Maryellen A.	\$	50,631.00	\$	26,664.70	\$	77,295.70
Bourn, Alison	\$	16,560.00	\$	1,409.38	\$	17,969.38
Bowden, Dawn M.	\$	48,530.00	\$	21,488.13	\$	70,018.13
Bowden, Emma K.	\$	350.00	\$	29.73	\$	379.73
Bowden, Kylan A.	\$	672.50	\$	57.17	\$	729.67
Bowden, Sadie	\$	1,540.00	\$	87.03	\$	1,627.03
Bowie, Heather A.	\$	2,905.00	\$	246.70	\$	3,151.70
Boyd, Amauri H. S.	\$	23,864.65	\$	1,466.03	\$	25,330.68
Boyd, Shawna	\$	31,500.00	\$	8,462.53	\$	39,962.53
Brackett, Alan	\$	4,188.60	\$	490.91	\$	4,679.51
Brackett, Elizabeth E.	\$	27,665.90	\$	9,658.00	\$	37,323.90
Bradburn, Stacy J.	\$	62,453.56	\$	2,793.94	\$	65,247.50
Braese, Mary E.	\$	23,194.24	\$	9,854.93	\$	33,049.17
Bragdon, Charles M.	\$	57,605.64	\$	21,775.49	\$	79,381.13
Brazier, Kellie A.	\$	10,703.55	\$	5,433.50	\$	16,137.05
Brennan, John P.	\$	55,897.08	\$	18,362.63	\$	74,259.71
Breton, Nicole L.	\$	3,649.00	\$	391.00	\$	4,040.00
Brettkelly, Pietra	\$	2,240.00	\$	190.19	\$	2,430.19
Brewington, Jessica M.	\$	20,083.51	\$	9,844.10	\$	29,927.61
Brewster, April L.	\$	56,312.44	\$	11,233.25	\$	67,545.69
Bronder, Peter J.	\$	2,085.00	\$	282.64	\$	2,367.64
Brooker, Elizabeth N.	\$	35.00	\$	2.97	\$	37.97
Brooks, Phyllis	\$	51,411.44	\$	18,119.44	\$	69,530.88
Broughan, Karen M.	\$	420.00	\$	35.69	\$	455.69
Brow, Kimberly	\$	8,136.43	\$	929.90	\$	9,066.33
Brown Jr, Rodney C.	\$	44,865.13	\$	11,100.25	\$	55,965.38
Brown, Fern L.	\$	72,758.00	\$	4,668.77	\$	77,426.77
Brown, Jason C.	\$	2,815.00	\$	329.94	\$	3,144.94
Brown, Jennifer	\$	44,255.60	\$	17,909.14	\$	62,164.74
Brown, Lauren H.	\$	47,775.84	\$	2,926.29	\$	50,702.13

Brunelle, Kaitlin A.	\$	3,464.80	\$	172.19	\$	3,636.99
Bryant, Nicole L.	\$	21,754.55	\$	1,810.01	\$	23,564.56
Burcalow, Sarah N.	\$	52,208.54	\$	21,416.14	\$	73,624.68
Burke, Christine C.	\$	19,752.44	\$	2,314.25	\$	22,066.69
Burnham, Pamela M.	\$	56,375.44	\$	17,506.13	\$	73,881.57
Burns, Louise A.	\$	31,288.51	\$	1,696.20	\$	32,984.71
Burns, Tamber L.	\$	28,809.28	\$	9,767.75	\$	38,577.03
Burrowbridge, Lindsay A.	\$	19,144.20	\$	1,052.81	\$	20,197.01
Burrows, Reagan M.	\$	4,690.00	\$	265.38	\$	4,955.38
Butler, Deborah E.	\$	64,753.56	\$	10,738.83	\$	75,492.39
Butler, Sharon A.	\$	33,777.05	\$	7,633.10	\$	41,410.15
Camacho, Mildred M.	\$	28,255.81	\$	1,520.72	\$	29,776.53
Camire, Brian M.	\$	56,312.44	\$	21,707.33	\$	78,019.77
Campbell, Kathleen M.	\$	62,228.52	\$	11,526.82	\$	73,755.34
Campbell, Martin	\$	30,203.86	\$	13,791.41	\$	43,995.27
Cann, Christine G.	\$	32,457.86	\$	14,856.47	\$	47,314.33
Carignan, John T.	\$	61,942.49	\$	15,074.72	\$	77,017.21
Carle, Anita	\$	5,108.22	\$	125.42	\$	5,233.64
Carlin, Carol L.	\$	52,957.64	\$	15,659.00	\$	68,616.64
Caron, Jacqueline S.	\$	3,950.00	\$	223.18	\$	4,173.18
Caron, Rachel	\$	1,550.00	\$	131.62	\$	1,681.62
Carroll, Brian A.	\$	33,052.68	\$	12,332.16	\$	45,384.84
Carter, Janet L.	\$	50,462.58	\$	12,882.72	\$	63,345.30
Cashell, Laura B.	\$	1,015.00	\$	86.20	\$	1,101.20
Cassidy, Heather A.	\$	55,499.82	\$	11,016.70	\$	66,516.52
Cates, Kristen J.	\$	49,935.84	\$	21,371.53	\$	71,307.37
Cattabriga, Tanya M.	\$	53,161.44	\$	16,031.21	\$	69,192.65
Cesario, Sarah J.	\$	53,237.44	\$	21,545.63	\$	74,783.07
Chadbourne, Debra B.	\$	53,211.48	\$	10,949.14	\$	64,160.62
Chadbourne, Josie L.	\$	49,475.44	\$	15,927.43	\$	65,402.87
Chadbourne, Sarah A.	\$	36,165.00	\$	9,971.15	\$	46,136.15
Chalifour, Glenn O.	\$	26,377.45	\$	3,505.13	\$	29,882.58
Chamberlin, Elaine L.	\$	67,928.56	\$	18,066.46	\$	85,995.02
Chambers-Tavener, Michele L.	\$	1,750.00	\$	148.93	\$	1,898.93
Chaplin, Daniel J.	\$	57,713.32	\$	21,699.83	\$	79,413.15
Chapman, Karina M.	\$	50,936.44	\$	15,292.35	\$	66,228.79
Chellis, Eric F.	\$	59,940.00	\$	13,058.50	\$	72,998.50
Chessie, Stephen J.	\$	30,800.52	\$	15,148.51	\$	45,949.03
Chipman, Allison M.	\$	43,331.48	\$	10,372.67	\$	53,704.15
Christiansen, Sara E.	\$	14,311.50	\$	1,210.84	\$	15,522.34
Claesson, Katherine B.	\$	45,735.48	\$	21,066.36	\$	66,801.84
Clark, Kathleen A.	\$	38,661.98	\$	10,425.05	\$	49,087.03
Clark, Lori L.	\$	21,057.58	\$	9,938.48	\$	30,996.06
Clement, Sandra L.	\$	25,866.87	\$	11,632.93	\$	37,499.80
Clock, Dale A.	\$	29,134.22	\$	11,721.47	\$	40,855.69
Cognato, Amber N.	\$	560.00	\$	31.66	\$	591.66
Colbath, Dana	\$	265.28	\$	48.34	\$	313.62
Cole, Andrea M.	\$	6,814.94	\$	2,553.20	\$	9,368.14
Cole, Margaret A.	\$	19,787.63	\$	444.33	\$	20,231.96
Combs, Bethany A.	\$	42,934.46	\$	10,366.06	\$	53,300.52
Connell, Christie A.	\$	18,232.80	\$	1,520.73	\$	19,753.53
Connolly, Steven B.	\$	130,037.00	\$	29,945.27	\$	159,982.27

Constantine, Anne E.	\$	61,308.44	\$	11,333.48	\$	72,641.92
Constantine, Timothy	\$	11,377.38	\$	6,029.54	\$	17,406.92
Cooley, Rebecca S.	\$	10,802.11	\$	1,271.90	\$	12,074.01
Corain, Lisa	\$	65,243.56	\$	11,656.36	\$	76,899.92
Costello, Laura J.	\$	41,625.60	\$	7,718.00	\$	49,343.60
Cote, Erin S.	\$	6,891.86	\$	2,557.20	\$	9,449.06
Couture, Andrea L.	\$	34,181.22	\$	8,555.99	\$	42,737.21
Couture, John R.	\$	67,608.10	\$	12,095.24	\$	79,703.34
Couture, Martha	\$	19,535.24	\$	3,173.58	\$	22,708.82
Couture, Shannon M.	\$	21,461.60	\$	9,287.24	\$	30,748.84
Cowan, Stanley H.	\$	230.00	\$	18.61	\$	248.61
Cravens, Brenda	\$	54,896.27	\$	12,922.39	\$	67,818.66
Crawford, James D.	\$	28,415.89	\$	5,213.46	\$	33,629.35
Creighton, Amy G.	\$	50,536.28	\$	3,106.64	\$	53,642.92
Croston, Elizabeth M.	\$	44,931.48	\$	10,459.51	\$	55,390.99
Crovetti, Michelle L.	\$	30,700.26	\$	3,544.73	\$	34,244.99
Curtis, Kristan D.	\$	18,293.81	\$	9,196.34	\$	27,490.15
Curtis, Peggy L.	\$	22,584.13	\$	2,625.65	\$	25,209.78
Cutler, Megan L.	\$	41,284.44	\$	18,745.82	\$	60,030.26
Cutliffe, Jessica M.	\$	40,495.00	\$	2,593.52	\$	43,088.52
Cyr, Karissa M.	\$	40,954.28	\$	10,424.09	\$	51,378.37
Dabrieo, Kimberly S.	\$	44,392.00	\$	11,546.87	\$	55,938.87
Dalleo, Mary Anne	\$	70.00	\$	3.96	\$	73.96
Dalrymple, Clifford J.	\$	20,912.71	\$	6,697.84	\$	27,610.55
Daudelin, Wendi E.	\$	156.75	\$	13.31	\$	170.06
Davis Jr, Arnold G.	\$	9,730.78	\$	1,851.76	\$	11,582.54
Davis, Kathleen	\$	5,708.73	\$	674.30	\$	6,383.03
Davis, Lynne R.	\$	27,198.37	\$	10,368.89	\$	37,567.26
Davis, Shannon M.	\$	16,275.00	\$	1,184.40	\$	17,459.40
Dawes, Nikki J.	\$	39,261.44	\$	15,314.65	\$	54,576.09
Day, Heidi L.	\$	47,390.48	\$	15,726.68	\$	63,117.16
Day, Jeanna	\$	14,148.17	\$	897.59	\$	15,045.76
Day, Nancy M.	\$	47,995.92	\$	15,428.75	\$	63,424.67
Day, Peter J.	\$	3,649.00	\$	427.68	\$	4,076.68
Delehanty, Jay C.	\$	6,384.00	\$	3,435.00	\$	9,819.00
Delisle, Ronnie J.	\$	49,316.17	\$	16,207.85	\$	65,524.02
Delude-Ashburn, Kerry	\$	30,477.24	\$	10,412.25	\$	40,889.49
Dempsey, Kelly K.	\$	20,867.23	\$	9,635.82	\$	30,503.05
Denis, Kathleen R.	\$	25,765.98	\$	3,785.20	\$	29,551.18
Descoteaux, Scott R.	\$	84,021.23	\$	26,978.41	\$	110,999.64
Desmond, Barbra	\$	42,475.22	\$	17,844.27	\$	60,319.49
Despres, Maribel S.	\$	989.00	\$	56.20	\$	1,045.20
Desrochers, Linda L.	\$	32,660.34	\$	14,351.62	\$	47,011.96
Devoll, Kip	\$	6,081.00	\$	712.70	\$	6,793.70
Devoll, Tod D.	\$	36,122.65	\$	10,171.98	\$	46,294.63
DeWan, Rebecca M.	\$	48,869.48	\$	15,733.85	\$	64,603.33
Diaz, Sandra J.	\$	20,395.76	\$	1,121.13	\$	21,516.89
Dickerson, Chad J.	\$	40,634.44	\$	20,806.94	\$	61,441.38
Dickson, Erin E.	\$	37,281.00	\$	9,753.77	\$	47,034.77
Dinsmore, Lisa M.	\$	28,723.43	\$	9,850.74	\$	38,574.17
DiPrisco, Kimberlee T.	\$	28,110.50	\$	10,442.93	\$	38,553.43
Dixon, Kelsey	\$	13,756.68	\$	6,478.15	\$	20,234.83

Doiron, Carol	\$	25,313.05	\$	10,026.44	\$	35,339.49
Dold, Courtney B.	\$	47,538.85	\$	21,098.55	\$	68,637.40
Donnell, Rebecca G.	\$	24,128.93	\$	2,806.36	\$	26,935.29
Dowling, Katie D.	\$	33,660.72	\$	10,349.09	\$	44,009.81
Downs, Jacob S.	\$	10,393.57	\$	1,259.07	\$	11,652.64
Downs, Julie D.	\$	29,920.58	\$	3,474.00	\$	33,394.58
Downs, Samantha J.	\$	157.32	\$	13.35	\$	170.67
Doyle, Margaret	\$	24,666.18	\$	756.42	\$	25,422.60
Drouin, Brandon	\$	3,259.62	\$	399.41	\$	3,659.03
Dube, Lisa M.	\$	10,607.06	\$	3,173.71	\$	13,780.77
Dube, Tim R.	\$	48,364.80	\$	13,431.65	\$	61,796.45
Dubois, Caroline J.	\$	21,102.33	\$	1,906.05	\$	23,008.38
Dufort III, Roland A.	\$	12,597.29	\$	897.81	\$	13,495.10
Dufort Jr, Roland A.	\$	24,632.80	\$	8,684.74	\$	33,317.54
Dufort, Meredith	\$	28,924.69	\$	10,559.51	\$	39,484.20
Dugan, Vito A.	\$	61,413.48	\$	17,881.41	\$	79,294.89
Dumais, Monica	\$	25,582.97	\$	11,318.54	\$	36,901.51
Dumont, Brigitte B.	\$	43,379.00	\$	15,533.28	\$	58,912.28
Dumont, Rebecca F.	\$	875.00	\$	49.46	\$	924.46
Duntley, Ann L.	\$	63,553.52	\$	11,615.07	\$	75,168.59
Durodami, Gwendolyn M.	\$	49,077.14	\$	10,677.91	\$	59,755.05
Dustin, Gloria E.	\$	10,441.61	\$	1,192.27	\$	11,633.88
Dyer, Julie A.	\$	59,212.46	\$	11,223.17	\$	70,435.63
Early-Hersey, Heidi L.	\$	90,244.96	\$	4,581.53	\$	94,826.49
Easley, Sharon	\$	61,953.56	\$	11,530.58	\$	73,484.14
Eastman, Kaitlyn D.	\$	4,204.28	\$	2,319.70	\$	6,523.98
Eaton, Matthew J.	\$	45,402.50	\$	9,093.49	\$	54,495.99
Eaton, Pamela	\$	118.72	\$	13.92	\$	132.64
Edwards, Cassandra	\$	31,811.14	\$	8,479.02	\$	40,290.16
Eldridge, Janice L.	\$	7,956.94	\$	462.21	\$	8,419.15
Eldridge, Randy T.	\$	33,939.18	\$	11,796.44	\$	45,735.62
Ellard, Nicholas B.	\$	43,602.14	\$	20,955.74	\$	64,557.88
Ellison, Eve M.	\$	63,468.92	\$	22,000.57	\$	85,469.49
Elwell, Andrew J.	\$	43,834.48	\$	21,049.76	\$	64,884.24
Engel, Kimberly A.	\$	3,111.19	\$	1,064.83	\$	4,176.02
England, Jennifer C.	\$	66,405.64	\$	3,971.32	\$	70,376.96
Erickson, Elizabeth Q.	\$	19,400.43	\$	1,072.91	\$	20,473.34
Ethridge, William T.	\$	420.00	\$	35.67	\$	455.67
Fader, Janet B.	\$	64,453.56	\$	22,046.97	\$	86,500.53
Farley, Courtney J.	\$	57,437.44	\$	3,056.37	\$	60,493.81
Farwell, Kellie L.	\$	25,193.41	\$	2,088.49	\$	27,281.90
Faucher, Chantelle	\$	1,114.40	\$	130.61	\$	1,245.01
Fenderson, Emily P.	\$	455.00	\$	38.65	\$	493.65
Fenderson, Jennifer M.	\$	26,401.27	\$	9,364.88	\$	35,766.15
Ferraro, Kacie N.	\$	43,404.46	\$	10,390.75	\$	53,795.21
Fiel, Shilo A.	\$	25,755.98	\$	3,499.45	\$	29,255.43
Findlay, Joseph S.	\$	110,045.00	\$	2,619.68	\$	112,664.68
Fink, Katelyn E.	\$	30,723.86	\$	3,865.88	\$	34,589.74
Fink, Kathy	\$	2,482.00	\$	210.72	\$	2,692.72
Fink, Maryann R.	\$	47,037.48	\$	15,347.10	\$	62,384.58
Fink, Rachel M.	\$	35.00	\$	2.97	\$	37.97
Fitzgerald, Mary	\$	65,713.48	\$	11,553.98	\$	77,267.46

Fitzpatrick, Bridget	\$	1,365.00	\$	77.15	\$	1,442.15
Fitzpatrick, Gayle	\$	360.00	\$	30.56	\$	390.56
Flanders, Candace L.	\$	6,287.86	\$	2,527.04	\$	8,814.90
Flemings, Todd J.	\$	49,460.44	\$	27,756.87	\$	77,217.31
Flynn, Mara K.	\$	2,390.00	\$	203.37	\$	2,593.37
Fogg, Milton A.	\$	2,502.00	\$	339.13	\$	2,841.13
Folger, Tammy	\$	284.54	\$	33.35	\$	317.89
Fornauf, Richard P.	\$	57,713.32	\$	20,648.69	\$	78,362.01
Forni, Karen A.	\$	31,889.28	\$	10,339.02	\$	42,228.30
Fortin, Christine P.	\$	457.00	\$	38.80	\$	495.80
Foster, Matthew C.	\$	6,676.46	\$	1,689.56	\$	8,366.02
Foster, Teresa I.	\$	32,596.83	\$	12,250.59	\$	44,847.42
Foster-Neal, Laura C.	\$	28,280.56	\$	8,843.62	\$	37,124.18
Fournier, Karen	\$	11,770.44	\$	1,388.72	\$	13,159.16
Fox, Meghan E.	\$	59,891.46	\$	21,811.00	\$	81,702.46
Fradsham, James F.	\$	39,234.48	\$	11,448.53	\$	50,683.01
Francisco, Benjamin	\$	32,995.78	\$	8,541.46	\$	41,537.24
Frazier, Jaymie M.	\$	48,811.32	\$	11,030.42	\$	59,841.74
Frenette, Sonny R.	\$	9,110.31	\$	2,728.96	\$	11,839.27
Fried, Claude W.	\$	1,450.00	\$	82.96	\$	1,532.96
Froburg, Andrea L.	\$	48,934.56	\$	2,608.58	\$	51,543.14
Frye, Carolynne R.	\$	45,860.32	\$	21,103.68	\$	66,964.00
Fulford, William F.	\$	62,120.22	\$	16,548.38	\$	78,668.60
Fuller, Amy L.	\$	19,026.75	\$	1,051.30	\$	20,078.05
Fuller, Kimberly A.	\$	18,520.68	\$	2,749.75	\$	21,270.43
Gaddis, Emily S.	\$	26,879.52	\$	13,004.63	\$	39,884.15
Gagne, Brenda	\$	80,114.00	\$	22,891.31	\$	103,005.31
Gagne, Monica	\$	13,495.36	\$	1,011.95	\$	14,507.31
Gagnon, Julie A.	\$	55,446.48	\$	21,727.30	\$	77,173.78
Galeucia, Elyse N.	\$	45,695.08	\$	21,148.16	\$	66,843.24
Gamage, Jane E.	\$	63,468.92	\$	11,592.11	\$	75,061.03
Gardell, Deborah S.	\$	37,172.12	\$	11,261.81	\$	48,433.93
Gardner, Charlotte A.	\$	39,534.00	\$	13,973.72	\$	53,507.72
Gerhart, Pauline	\$	26,489.33	\$	11,440.43	\$	37,929.76
Gerrish Jr, Herbert C.	\$	9,518.04	\$	2,284.71	\$	11,802.75
Gerrish, Karen A.	\$	16,495.11	\$	896.59	\$	17,391.70
Gilbert, Katrina D.	\$	46,095.08	\$	15,704.41	\$	61,799.49
Gile, Laurie A.	\$	14,021.28	\$	1,890.69	\$	15,911.97
Gilley, Patti A.	\$	97,839.93	\$	21,927.42	\$	119,767.35
Gilpin, Debra L.	\$	26,645.04	\$	9,596.80	\$	36,241.84
Ginchereau, Karen M.	\$	19,497.19	\$	4,899.17	\$	24,396.36
Gobbi, Tracy B.	\$	54,137.32	\$	10,945.22	\$	65,082.54
Gold, Erica A.	\$	45,260.48	\$	17,244.14	\$	62,504.62
Good, Rebecca C.	\$	62,253.56	\$	10,490.69	\$	72,744.25
Goode, Jessica L.	\$	1,077.35	\$	56.55	\$	1,133.90
Goodwin, Arthur	\$	23,578.15	\$	13,082.37	\$	36,660.52
Goodwin, Tyler J.	\$	72,147.98	\$	21,142.85	\$	93,290.83
Goody, Elizabeth	\$	6,645.50	\$	564.87	\$	7,210.37
Gosselin, Jenica B.	\$	13,223.83	\$	7,689.55	\$	20,913.38
Gosselin, Marjorie A.	\$	23,657.31	\$	9,460.63	\$	33,117.94
Gould, Jennifer L.	\$	560.00	\$	47.54	\$	607.54
Goulet, D'Arcy R.	\$	64,165.22	\$	22,015.18	\$	86,180.40

Grabowski, Ann J.	\$	979.00	\$	83.14	\$	1,062.14
Grabowski, Susan E.	\$	33,331.35	\$	2,569.67	\$	35,901.02
Grace, Samantha J.	\$	42,034.44	\$	20,895.62	\$	62,930.06
Gray, Kevin M.	\$	3,649.00	\$	391.00	\$	4,040.00
Gray, Kristine	\$	31,350.00	\$	8,454.65	\$	39,804.65
Gray, Lisa A.	\$	36,519.00	\$	21,975.65	\$	58,494.65
Gray, Lisa M.	\$	48,960.44	\$	10,683.41	\$	59,643.85
Gray, Sandra A.	\$	25,558.17	\$	9,542.19	\$	35,100.36
Greene, Molly N.	\$	29,502.56	\$	1,967.18	\$	31,469.74
Greenlaw, Jennifer A.	\$	21,783.75	\$	1,825.38	\$	23,609.13
Greve, Michelle A.	\$	7,753.54	\$	3,509.64	\$	11,263.18
Guerin, Larisa L.	\$	29,136.32	\$	9,734.33	\$	38,870.65
Guertin, Matthew T.	\$	19,245.73	\$	1,606.24	\$	20,851.97
Guilbault, Richard A.	\$	10,493.59	\$	7,112.39	\$	17,605.98
Guptill, Wendy T.	\$	24,903.04	\$	9,160.11	\$	34,063.15
Guy, Benjamin N.	\$	36,502.92	\$	14,413.10	\$	50,916.02
Guy, Dorothy C.	\$	10,517.76	\$	1,241.42	\$	11,759.18
Guzman-Rothwell, Irene	\$	48,252.48	\$	2,638.39	\$	50,890.87
Haberzettl, Anita M.	\$	30,748.61	\$	9,818.36	\$	40,566.97
Haberzettl, Jonathan F.	\$	1,715.00	\$	145.62	\$	1,860.62
Hafenecker, Melissa	\$	36,550.46	\$	2,022.21	\$	38,572.67
Halbmaier, Helen	\$	210.00	\$	17.84	\$	227.84
Halbmaier, Jaime M.	\$	47,660.44	\$	17,984.58	\$	65,645.02
Hale, Adam D.	\$	4,691.00	\$	549.78	\$	5,240.78
Hall, Aimee R.	\$	46,660.44	\$	11,230.09	\$	57,890.53
Hall, Jonathan D.	\$	46,660.44	\$	17,654.41	\$	64,314.85
Hall, Robert M.	\$	24,810.22	\$	11,238.27	\$	36,048.49
Halliday, Clay A.	\$	8,873.06	\$	1,806.74	\$	10,679.80
Halstead, Tamara D.	\$	87.50	\$	7.44	\$	94.94
Hamel, Eva W.	\$	42,328.00	\$	25,899.52	\$	68,227.52
Hamel, Jennifer D.	\$	54,637.46	\$	16,125.09	\$	70,762.55
Hamilton, Donald E.	\$	5,110.00	\$	434.82	\$	5,544.82
Hanlon, Valerie	\$	6,833.82	\$	2,110.29	\$	8,944.11
Hanson, Rebecca N.	\$	84.00	\$	7.14	\$	91.14
Harding, Tina L.	\$	67,113.52	\$	10,153.89	\$	77,267.41
Hardingham, Kristin E.	\$	65,010.20	\$	21,979.08	\$	86,989.28
Harriman Stairs, R Sue	\$	47,385.48	\$	5,366.02	\$	52,751.50
Harris, Stephanie A.	\$	64,753.56	\$	2,881.47	\$	67,635.03
Hartford, Katrina L.	\$	26,073.49	\$	10,250.80	\$	36,324.29
Hartigan, Susan C.	\$	25,818.81	\$	2,139.02	\$	27,957.83
Hassain, Janet E.	\$	25,019.95	\$	11,162.77	\$	36,182.72
Hastings, Heather L.	\$	5,953.06	\$	1,651.64	\$	7,604.70
Hasty, Betsey A.	\$	13,065.00	\$	720.86	\$	13,785.86
Hasty, Deborah L.	\$	46,235.48	\$	17,909.60	\$	64,145.08
Hatch, Kathryn E.	\$	29,865.00	\$	3,824.89	\$	33,689.89
Hatch, Kayleigh A.	\$	38,086.00	\$	12,254.13	\$	50,340.13
Hawks, Angelica D.	\$	13,169.60	\$	1,785.67	\$	14,955.27
Heath, Amanda L.	\$	100.98	\$	11.83	\$	112.81
Heath, Michael E.	\$	47,473.05	\$	13,862.01	\$	61,335.06
Helmke, Devin J.	\$	1,540.00	\$	87.06	\$	1,627.06
Hennelly, Cindy L.	\$	30,923.42	\$	14,720.69	\$	45,644.11
Henry, Jeannette M.	\$	27,474.86	\$	1,493.00	\$	28,967.86

Heon, Jessica L.	\$	1,855.00	\$	157.54	\$	2,012.54
Hersom, Jeremy S.	\$	54,362.46	\$	3,273.40	\$	57,635.86
Hill, Kenneth A.	\$	40,448.64	\$	12,526.81	\$	52,975.45
Hill, Trudy A.	\$	21,117.88	\$	11,299.40	\$	32,417.28
Hilligoss-Moe, Sarah J.	\$	42,154.48	\$	10,492.38	\$	52,646.86
Hilton, Joyce	\$	112.00	\$	9.50	\$	121.50
Hilton, Nicholas V.	\$	6,676.46	\$	3,451.80	\$	10,128.26
Hinson, Angelynne	\$	1,925.00	\$	108.81	\$	2,033.81
Hird, David	\$	2,275.00	\$	193.23	\$	2,468.23
Hobbs, Kristen A.	\$	54,960.44	\$	22,258.08	\$	77,218.52
Hodgdon, Terese C.	\$	42,192.00	\$	3,468.01	\$	45,660.01
Hodge, Spencer L.	\$	29,463.86	\$	8,322.12	\$	37,785.98
Hofmeister, Jill A.	\$	58,004.80	\$	16,354.75	\$	74,359.55
Holbrook, Elizabeth R.	\$	1,925.00	\$	163.49	\$	2,088.49
Holland, Nina F.	\$	13,835.05	\$	2,075.26	\$	15,910.31
Holmstock, Carol A.	\$	64,145.84	\$	21,674.72	\$	85,820.56
Holt, Hope	\$	210.00	\$	17.84	\$	227.84
Horne, Brian T.	\$	25,295.30	\$	10,215.54	\$	35,510.84
Hough, Susan C.	\$	68,303.56	\$	11,951.44	\$	80,255.00
House, Kristin	\$	33,770.83	\$	17,438.00	\$	51,208.83
Howard, Jenna L.	\$	46,635.32	\$	10,723.27	\$	57,358.59
Howe, Geoffrey	\$	2,815.00	\$	329.94	\$	3,144.94
Howley, Christine	\$	45,735.33	\$	10,675.40	\$	56,410.73
Hubbard, Valerie A.	\$	39,840.82	\$	17,426.03	\$	57,266.85
Hughes, Lorraine L.	\$	30,759.44	\$	4,069.16	\$	34,828.60
Hunter, Adina R.	\$	49,319.20	\$	21,391.40	\$	70,710.60
Hurd, Keith L.	\$	950.00	\$	80.66	\$	1,030.66
Hutzler, Nicole M.	\$	40,134.40	\$	15,390.62	\$	55,525.02
Ingalls, Russell B.	\$	29,259.20	\$	1,826.64	\$	31,085.84
Istomina, Katherine A.	\$	280.00	\$	24.10	\$	304.10
Jackson, Erin E.	\$	51,585.58	\$	10,932.69	\$	62,518.27
Jackson, Kevin P.	\$	49,217.44	\$	11,084.11	\$	60,301.55
Jacobs, Kelsea J. K.	\$	36,433.48	\$	10,012.53	\$	46,446.01
Jacques, Michael J.	\$	45,286.87	\$	16,102.80	\$	61,389.67
Jagger, Andrew M.	\$	455.00	\$	25.71	\$	480.71
James, Amy M.	\$	35.00	\$	2.97	\$	37.97
James, Karen H.	\$	26,501.68	\$	9,588.06	\$	36,089.74
James, Raymond W.	\$	12,866.28	\$	1,477.57	\$	14,343.85
Jennings, Karen A.	\$	64,253.56	\$	20,980.45	\$	85,234.01
Jennings, Kari E.	\$	51,464.46	\$	10,999.11	\$	62,463.57
Johnson, Cheryl E.	\$	840.00	\$	19.25	\$	859.25
Johnson, Glendon W.	\$	120.00	\$	10.19	\$	130.19
Johnson, Harland M.	\$	30,373.37	\$	627.06	\$	31,000.43
Johnson, Kathleen N.	\$	40,134.28	\$	20,855.43	\$	60,989.71
Johnson, Michelle L.	\$	58,338.32	\$	21,730.38	\$	80,068.70
Johnson, Paul	\$	4,232.52	\$	37.07	\$	4,269.59
Jones, Adele M.	\$	1,216.00	\$	103.26	\$	1,319.26
Jones, Cayce	\$	32,392.50	\$	1,802.83	\$	34,195.33
Jones, Chernita L.	\$	2,555.00	\$	217.27	\$	2,772.27
Jones, Christopher	\$	35,495.00	\$	8,905.35	\$	44,400.35
Jones, Jaime J.	\$	54,137.32	\$	10,956.27	\$	65,093.59
Jones, Rebecca J.	\$	280.00	\$	15.84	\$	295.84

Junkins, Melissa	\$	22,109.85	\$	1,246.69	\$	23,356.54
Kapantais, Stephanie B.	\$	44,651.98	\$	2,761.15	\$	47,413.13
Kearney, Alison L.	\$	95,219.00	\$	13,108.52	\$	108,327.52
Keegan-Flewelling, Jennifer L.	\$	43,142.40	\$	28,221.95	\$	71,364.35
Keenan, Kristalyn A.	\$	35,340.54	\$	16,864.10	\$	52,204.64
Kelly, Jeanette J.	\$	2,730.00	\$	232.24	\$	2,962.24
Keniston, Michelle J.	\$	68,354.02	\$	26,220.40	\$	94,574.42
Kennedy, Mary C.	\$	1,400.00	\$	79.97	\$	1,479.97
Keravich, Ann L.	\$	29,546.10	\$	2,440.75	\$	31,986.85
Kezar, Deborah	\$	29,237.38	\$	10,346.03	\$	39,583.41
Kingston, Patricia S.	\$	64,260.52	\$	11,476.85	\$	75,737.37
Kneeland, Angela D.	\$	49,751.19	\$	10,725.21	\$	60,476.40
Knickerbocker, Christopher	\$	34,968.72	\$	8,650.23	\$	43,618.95
Koelker, Sarah J.	\$	29,716.50	\$	9,456.60	\$	39,173.10
Kosek, Shelley J.	\$	39,550.14	\$	2,114.20	\$	41,664.34
Labonte, Brandi L.	\$	10,690.00	\$	908.67	\$	11,598.67
Laffin, Kelly A.	\$	55,358.64	\$	21,657.12	\$	77,015.76
LaFond, Mark W.	\$	41,534.48	\$	20,929.05	\$	62,463.53
Lafrance, Brenda B.	\$	64,270.85	\$	22,042.51	\$	86,313.36
Lafrance, Heather E.	\$	74,156.00	\$	24,790.42	\$	98,946.42
Lagerberg, Lisa A.	\$	13,250.64	\$	1,566.29	\$	14,816.93
Laine, Elizabeth N.	\$	64,083.98	\$	18,859.68	\$	82,943.66
Lajoie-Carlson, Shellyann A.	\$	70,023.56	\$	11,833.84	\$	81,857.40
Lambert, Jean M.	\$	30,552.95	\$	9,812.45	\$	40,365.40
Lambert, Megan M.	\$	45,902.14	\$	21,075.12	\$	66,977.26
Lambert, Robert	\$	2,502.00	\$	293.22	\$	2,795.22
Lamothe, Marc S.	\$	8,980.78	\$	1,812.44	\$	10,793.22
Landroche, Nancy	\$	30,662.55	\$	9,804.24	\$	40,466.79
Landry, Dana E.	\$	38,990.00	\$	15,224.82	\$	54,214.82
Lane, Ryan J.	\$	20,344.80	\$	9,286.29	\$	29,631.09
Lange, Zachary A.	\$	1,600.00	\$	90.41	\$	1,690.41
Langelier, Linda I.	\$	26,910.79	\$	9,385.33	\$	36,296.12
Langlais, Amanda L.	\$	40,221.92	\$	10,222.97	\$	50,444.89
Lanoie, Christine M.	\$	32,167.93	\$	2,653.53	\$	34,821.46
Lanoie, Nicole	\$	105.00	\$	8.91	\$	113.91
Larose, Joseph A.	\$	6,314.60	\$	714.81	\$	7,029.41
Larrabee, Ellen S.	\$	23,471.05	\$	3,536.88	\$	27,007.93
Larrabee, Jordan F.	\$	20,766.90	\$	1,133.29	\$	21,900.19
Larson, Jennifer K.	\$	600.00	\$	33.98	\$	633.98
Lauckner, Lori E.	\$	27,973.04	\$	12,032.39	\$	40,005.43
Laviolette, Heather L.	\$	25,467.34	\$	9,107.06	\$	34,574.40
Lawrence, Daniel R.	\$	56,846.82	\$	11,476.18	\$	68,323.00
Leary, Nancy J.	\$	424.56	\$	49.76	\$	474.32
Leclair, Nancy A.	\$	12,202.90	\$	1,035.61	\$	13,238.51
Leclair, Susan F.	\$	64,253.56	\$	11,441.89	\$	75,695.45
Ledoux, Amanda J.	\$	24,005.36	\$	1,475.28	\$	25,480.64
Ledue, Amanda	\$	800.00	\$	46.26	\$	846.26
Ledue, Catherine L.	\$	855.00	\$	72.59	\$	927.59
Ledue, Thomas J.	\$	97,991.00	\$	20,185.33	\$	118,176.33
Legere, Angela J.	\$	59,112.46	\$	21,854.73	\$	80,967.19
Legere, Kristen	\$	35,497.78	\$	13,048.20	\$	48,545.98
Legere, Sandra A.	\$	24,093.56	\$	1,999.46	\$	26,093.02

Legere, Tracy L.	\$	22,953.03	\$	11,560.12	\$	34,513.15
Leiper, Elaine M.	\$	11,996.80	\$	1,415.47	\$	13,412.27
Lemay, Deborah	\$	1,229.32	\$	144.05	\$	1,373.37
Lemay, Sylvie E.	\$	4,806.75	\$	652.44	\$	5,459.19
Lenahan, Lora L.	\$	83,719.00	\$	26,981.65	\$	110,700.65
Leon, Lee M.	\$	58,298.08	\$	3,101.96	\$	61,400.04
LePage, Patricia K.	\$	42,035.32	\$	10,318.80	\$	52,354.12
LePage, Peggy	\$	140.00	\$	11.89	\$	151.89
Leshane, Paula J.	\$	9,730.78	\$	1,875.84	\$	11,606.62
Lessard, Amy J.	\$	34,505.07	\$	15,057.47	\$	49,562.54
Lessard, Jayson	\$	3,315.00	\$	388.54	\$	3,703.54
Levesque, Miranda M.	\$	2,502.00	\$	222.16	\$	2,724.16
Libby, Spencer L.	\$	45,343.48	\$	10,492.23	\$	55,835.71
Lightfoot, Katie M.	\$	48,420.48	\$	21,217.01	\$	69,637.49
Lindsey, Natalie	\$	200.00	\$	4.58	\$	204.58
Lipton, Crystal B.	\$	25,505.52	\$	2,114.29	\$	27,619.81
Littlefield, Angelia L.	\$	58,213.32	\$	21,726.08	\$	79,939.40
Litwinetz, Kelley A.	\$	48,473.96	\$	21,210.51	\$	69,684.47
Lockhart, Shari A.	\$	20,280.37	\$	1,693.74	\$	21,974.11
Logan, Amanda B.	\$	48,912.40	\$	10,760.69	\$	59,673.09
Long, Zachary R.	\$	15,764.76	\$	6,077.45	\$	21,842.21
Loranger, Kevin	\$	29,865.00	\$	1,669.69	\$	31,534.69
Lounsbury, Timothy E.	\$	71,104.74	\$	22,454.92	\$	93,559.66
Lounsbury, Victoria A.	\$	70.00	\$	5.95	\$	75.95
Lovejoy, Elva	\$	97,621.00	\$	22,286.30	\$	119,907.30
Lowell, Matthew R.	\$	48,129.28	\$	10,836.84	\$	58,966.12
Lowery, Shanon N.	\$	28,081.06	\$	1,731.74	\$	29,812.80
Luders, Melinda L.	\$	81,800.20	\$	20,703.29	\$	102,503.49
Lund, Heather M.	\$	305.97	\$	7.01	\$	312.98
Lutts, Kathryn L.	\$	750.00	\$	66.61	\$	816.61
MacDonald, James A.	\$	61,953.56	\$	22,004.43	\$	83,957.99
MacDonald, Katherine A.	\$	23,957.56	\$	1,540.26	\$	25,497.82
MacKenzie, Kristin R.	\$	36,583.48	\$	10,020.41	\$	46,603.89
MacKinnon, Emily G.	\$	58,957.44	\$	21,764.01	\$	80,721.45
MacLeod, Michele A.	\$	1,190.00	\$	101.05	\$	1,291.05
Macri, Susan S.	\$	102,961.28	\$	23,942.12	\$	126,903.40
Maguire, Gwyneth E.	\$	57,437.40	\$	3,056.41	\$	60,493.81
Maher, Della E.	\$	35,074.57	\$	4,633.65	\$	39,708.22
Mainella, Nicholas J.	\$	1,050.00	\$	60.03	\$	1,110.03
Malcolm, Deborah L.	\$	1,416.80	\$	534.45	\$	1,951.25
Malette, Amy L.	\$	68,375.46	\$	11,694.10	\$	80,069.56
Malloy, Rory O.	\$	37,735.94	\$	8,791.21	\$	46,527.15
Mangan, Alexandra M.	\$	42,485.32	\$	10,331.35	\$	52,816.67
Manley, Lynn E.	\$	210.00	\$	16.99	\$	226.99
Mann, Amy C.	\$	60,504.80	\$	3,794.65	\$	64,299.45
Manning, Rebecca E.	\$	25,177.60	\$	4,704.01	\$	29,881.61
Mansfield, Melina	\$	1,298.39	\$	154.18	\$	1,452.57
Mara, Christine B.	\$	68,153.60	\$	11,693.92	\$	79,847.52
Marelli, Blair S.	\$	92,114.00	\$	5,780.13	\$	97,894.13
Margoles, Doris	\$	1,050.00	\$	24.08	\$	1,074.08
Marquis, Paul C.	\$	6,081.00	\$	540.00	\$	6,621.00
Martel, Karen D.	\$	63,553.52	\$	15,472.10	\$	79,025.62

Marx, Linda	\$	71,651.76	\$	19,945.03	\$	91,596.79
Mason, Gwendolyn C.	\$	24,943.12	\$	3,665.20	\$	28,608.32
Mathews, Amanda L.	\$	38,654.33	\$	12,373.01	\$	51,027.34
Mathews, Nelson E.	\$	40,379.66	\$	12,482.42	\$	52,862.08
Mathews, Patricia	\$	64,253.56	\$	10,178.11	\$	74,431.67
Mathews, Shirley M.	\$	26,802.66	\$	1,482.47	\$	28,285.13
Mathews, William H.	\$	1,869.71	\$	219.12	\$	2,088.83
Mayo, Cheryl A.	\$	12,277.02	\$	1,448.74	\$	13,725.76
Mayo, Rachel L.	\$	36,933.48	\$	1,976.32	\$	38,909.80
Mayotte, Jennifer L.	\$	6,510.00	\$	368.89	\$	6,878.89
Mazzola, Laura M.	\$	59,571.77	\$	11,405.03	\$	70,976.80
McCardell, Melinda A.	\$	51,411.44	\$	10,801.52	\$	62,212.96
McCormack, Chad M.	\$	53,661.44	\$	26,195.16	\$	79,856.60
McCormack, Melissa A.	\$	54,926.44	\$	3,022.62	\$	57,949.06
McCormick, Tamara M.	\$	65,945.22	\$	15,793.05	\$	81,738.27
McCrillis, Carrie L.	\$	27,890.26	\$	9,673.47	\$	37,563.73
McDonald, Heather L.	\$	42,694.49	\$	17,660.26	\$	60,354.75
McDonald, Jennylee	\$	19,419.33	\$	6,165.02	\$	25,584.35
McDonald, Lewis J.	\$	40,634.01	\$	4,701.88	\$	45,335.89
McDonough, Christopher M.	\$	8,971.00	\$	1,026.56	\$	9,997.56
McDonough, Faye C.	\$	21,191.80	\$	7,333.15	\$	28,524.95
McFarland, Lorrie J.	\$	41,093.50	\$	11,322.53	\$	52,416.03
McFarland, Vanessa D.	\$	18,651.70	\$	9,195.03	\$	27,846.73
McGarry, Jacqueline J.	\$	30,477.08	\$	9,800.24	\$	40,277.32
McGlynn, Lynn A.	\$	1,769.96	\$	207.44	\$	1,977.40
McGrath, Tracy A.	\$	28,912.47	\$	9,727.34	\$	38,639.81
McIntire, Amanda E.	\$	44,835.32	\$	2,392.53	\$	47,227.85
McIntire, Pat	\$	57,587.48	\$	11,126.75	\$	68,714.23
McKenna, Lucas	\$	9,841.58	\$	3,754.31	\$	13,595.89
McLellan, Christine P.	\$	75,851.94	\$	4,108.49	\$	79,960.43
McNary, Brittany K.	\$	5,737.70	\$	1,640.32	\$	7,378.02
McNeilly, Susan	\$	9,134.39	\$	1,816.84	\$	10,951.23
McPherson, Joshua S.	\$	34,141.14	\$	11,912.81	\$	46,053.95
McPherson, Kolina L.	\$	35,472.93	\$	12,040.45	\$	47,513.38
McRae, Leila A.	\$	1,050.00	\$	59.33	\$	1,109.33
Megele, Patricia J.	\$	35,730.45	\$	10,869.52	\$	46,599.97
Melanson, Richard	\$	35,161.44	\$	869.29	\$	36,030.73
Mello, Megan E.	\$	19,816.32	\$	9,262.06	\$	29,078.38
Melnik, Melissa V.	\$	2,220.00	\$	125.77	\$	2,345.77
Mende, Catherine R.	\$	60,913.48	\$	20,817.47	\$	81,730.95
Merchant, Alice E.	\$	35.00	\$	2.97	\$	37.97
Michaud, Andrea	\$	4,352.00	\$	1,693.42	\$	6,045.42
Miller, Jessica L.	\$	39,532.48	\$	10,186.28	\$	49,718.76
Miller, Marcia D.	\$	26,782.51	\$	9,384.92	\$	36,167.43
Millett, Laurence A.	\$	20,272.48	\$	3,339.54	\$	23,612.02
Millett, Sarah	\$	4,550.00	\$	386.66	\$	4,936.66
Milligan, Lucinda	\$	5,108.22	\$	125.42	\$	5,233.64
Mills, Frederick L.	\$	55,725.00	\$	22,820.63	\$	78,545.63
Miniutti, Danielle M.	\$	45,585.32	\$	9,188.33	\$	54,773.65
Minutelli, Diana	\$	434.00	\$	36.87	\$	470.87
Mochon, Kate A.	\$	48,960.44	\$	15,419.43	\$	64,379.87
Molnar, Ellen L.	\$	24,760.25	\$	9,963.09	\$	34,723.34

Mondoux, Bari L.	\$	26,928.87	\$	9,941.63	\$	36,870.50
Monroe, Kelly S.	\$	7,616.60	\$	648.03	\$	8,264.63
Moody, Amy H.	\$	7,176.46	\$	359.93	\$	7,536.39
Moore, Aaron	\$	43,087.62	\$	15,200.79	\$	58,288.41
Moore, Betty J.	\$	46,836.20	\$	13,334.53	\$	60,170.73
Moore, Joyce	\$	20,846.88	\$	6,012.75	\$	26,859.63
Moore, Kate H.	\$	2,815.00	\$	329.94	\$	3,144.94
Moore, Kevin M.	\$	79,200.00	\$	27,915.56	\$	107,115.56
Moore, Debbie K.	\$	42,518.44	\$	2,287.72	\$	44,806.16
Morin, Nan M.	\$	33,342.51	\$	7,833.87	\$	41,176.38
Morin, Shana L.	\$	2,450.00	\$	138.44	\$	2,588.44
Morneault, Stephanie	\$	66,678.56	\$	16,130.17	\$	82,808.73
Morrison, Irene M.	\$	61,682.60	\$	3,650.69	\$	65,333.29
Morrow, Aaron	\$	15,123.51	\$	4,653.05	\$	19,776.56
Morse, Laurie J.	\$	13,312.42	\$	801.26	\$	14,113.68
Moser, George P.	\$	1,321.10	\$	257.48	\$	1,578.58
Moskowitz, Jennie	\$	36,550.46	\$	12,950.97	\$	49,501.43
Mountain, Molly K.	\$	42,934.44	\$	15,501.34	\$	58,435.78
Moussa, Stephanie	\$	5,050.33	\$	2,002.03	\$	7,052.36
Mowatt, Ashley K.	\$	45,424.46	\$	10,485.71	\$	55,910.17
Moynihan, Michelle L.	\$	48,346.28	\$	7,304.14	\$	55,650.42
Mumme, Mark W.	\$	68,631.56	\$	11,707.54	\$	80,339.10
Murphy, Barbara J.	\$	49,357.20	\$	4,999.66	\$	54,356.86
Myers, Diane M.	\$	62,453.56	\$	17,030.53	\$	79,484.09
Naczas, Daniel H.	\$	1,015.00	\$	86.21	\$	1,101.21
Nason, Nancy A.	\$	61,953.56	\$	11,356.62	\$	73,310.18
Negm, Geoffrey	\$	6,081.00	\$	712.70	\$	6,793.70
Nelson, Terri	\$	39,102.12	\$	2,097.16	\$	41,199.28
Noble, Robert B.	\$	25,028.13	\$	11,247.53	\$	36,275.66
Norton, Veronica E.	\$	810.00	\$	18.56	\$	828.56
Nutter, Jaclyn S.	\$	5,262.50	\$	297.34	\$	5,559.84
Nye, Adam	\$	37,397.00	\$	2,299.14	\$	39,696.14
O'Brien, Christopher	\$	1,085.00	\$	61.33	\$	1,146.33
Olean, Beverly W.	\$	260.00	\$	4.91	\$	264.91
Osborne, Jennica M.	\$	52,361.48	\$	21,481.44	\$	73,842.92
Otash, Alexander W.	\$	7,819.00	\$	954.70	\$	8,773.70
Otash, Lydia E.	\$	24,286.36	\$	1,325.13	\$	25,611.49
Ott, Jeanine	\$	12,256.66	\$	5,848.48	\$	18,105.14
Ott, Samuel	\$	13,583.55	\$	1,627.17	\$	15,210.72
Page, Kelly M.	\$	33.15	\$	3.89	\$	37.04
Pagliuca, Beth U.	\$	4,965.00	\$	281.08	\$	5,246.08
Palmer, Joanne	\$	23,738.93	\$	12,525.25	\$	36,264.18
Pannier, Samantha J.	\$	3,480.00	\$	295.64	\$	3,775.64
Paolini, Samantha L.	\$	1,950.00	\$	111.52	\$	2,061.52
Paradis, Erin P.	\$	11,853.99	\$	1,395.93	\$	13,249.92
Parent, Pamela J.	\$	40,220.17	\$	12,583.51	\$	52,803.68
Parent, Philip J.	\$	58,405.88	\$	14,598.73	\$	73,004.61
Parker, David B.	\$	8,749.86	\$	1,798.44	\$	10,548.30
Parks, James M.	\$	23,411.58	\$	10,946.25	\$	34,357.83
Parmenter, Kelly L.	\$	25,147.96	\$	3,337.36	\$	28,485.32
Parr, David A.	\$	49,710.44	\$	10,788.95	\$	60,499.39
Parrott, Patti L.	\$	25,261.67	\$	11,864.50	\$	37,126.17

Pass, Rossana T.	\$	66,383.56	\$	21,076.02	\$	87,459.58
Patten, Jeffrey S.	\$	63,103.56	\$	16,554.74	\$	79,658.30
Patten, Juliana F.	\$	9,900.00	\$	841.72	\$	10,741.72
Payne, Jonathan R.	\$	49,843.82	\$	15,921.67	\$	65,765.49
Pedrick, Jade G.	\$	48,535.48	\$	10,661.06	\$	59,196.54
Pelletier, Karen A.	\$	59,137.44	\$	11,363.25	\$	70,500.69
Pelletier, Pascal J.	\$	29,600.70	\$	3,778.38	\$	33,379.08
Penley, Michelle D.	\$	10,784.90	\$	4,735.47	\$	15,520.37
Pennell, Susan E.	\$	48,660.43	\$	18,152.28	\$	66,812.71
Pennington, Jennifer L.	\$	23,122.71	\$	9,499.05	\$	32,621.76
Perham, Sara B.	\$	7,457.22	\$	435.97	\$	7,893.19
Periale, Andrew C.	\$	2,275.00	\$	129.69	\$	2,404.69
Perkins, David G.	\$	45,815.28	\$	10,600.06	\$	56,415.34
Perkins, Jayne M.	\$	61,662.44	\$	18,721.09	\$	80,383.53
Perkins, Lee Paula A.	\$	22,524.64	\$	4,969.44	\$	27,494.08
Petrillo, Christine M.	\$	38,344.30	\$	12,055.52	\$	50,399.82
Pettengill, Lorraine M.	\$	25,529.92	\$	10,284.03	\$	35,813.95
Phaneuf, Ashley	\$	31,350.00	\$	8,454.65	\$	39,804.65
Phillips, Robert E.	\$	25,413.31	\$	3,369.29	\$	28,782.60
Pichette, Jane M.	\$	630.00	\$	35.61	\$	665.61
Pierpont, Traci C.	\$	30,991.64	\$	4,574.60	\$	35,566.24
Pietruch, Justin	\$	31,216.28	\$	14,549.19	\$	45,765.47
Place, John F.	\$	40,841.64	\$	12,549.15	\$	53,390.79
Plaisted, Cyndle R.	\$	4,722.00	\$	215.57	\$	4,937.57
Plaisted, Cynthia C.	\$	23,242.00	\$	1,275.32	\$	24,517.32
Plante, Kaela E.	\$	40,334.28	\$	8,846.93	\$	49,181.21
Plante, Tracy G.	\$	3,649.00	\$	427.68	\$	4,076.68
Pollock, Cynthia L.	\$	805.00	\$	68.50	\$	873.50
Pollock, Heather A.	\$	315.00	\$	17.80	\$	332.80
Pomeroy, Catherine F.	\$	54,028.12	\$	10,950.24	\$	64,978.36
Pomroy, Elaine J.	\$	28,210.19	\$	9,685.93	\$	37,896.12
Pomroy, Samantha	\$	2,815.00	\$	381.60	\$	3,196.60
Pond, Amanda L.	\$	21,271.22	\$	5,769.68	\$	27,040.90
Poore, Alan C.	\$	26,934.95	\$	1,460.02	\$	28,394.97
Porter, Ingrid A.	\$	64,303.56	\$	18,033.18	\$	82,336.74
Potter, Joanne S.	\$	270.00	\$	21.85	\$	291.85
Potter, Rebecca	\$	56.00	\$	4.75	\$	60.75
Potvin, Marilyn G.	\$	26,122.42	\$	9,571.92	\$	35,694.34
Pouliot, Deborah A.	\$	9,376.94	\$	3,051.04	\$	12,427.98
Powers, Gary	\$	80.10	\$	9.39	\$	89.49
Price, Dustin T.	\$	270.00	\$	21.85	\$	291.85
Prince, Mallory V.	\$	44,245.06	\$	20,997.20	\$	65,242.26
Pritchett, Lisa M.	\$	30,403.06	\$	9,791.73	\$	40,194.79
Puffer, William L.	\$	21,862.10	\$	2,782.05	\$	24,644.15
Quattrocchi, Lisa O.	\$	25,831.04	\$	9,321.67	\$	35,152.71
Quinn, Jeremy	\$	1,824.50	\$	213.84	\$	2,038.34
Radke, Claire M.	\$	19,250.66	\$	10,159.12	\$	29,409.78
Rand, Thomas	\$	6,529.60	\$	765.27	\$	7,294.87
Raymond, Michelle K.	\$	37,707.51	\$	8,685.19	\$	46,392.70
Reid, Adam M.	\$	45,409.43	\$	2,882.62	\$	48,292.05
Reid, Brigitte	\$	51,119.19	\$	26,004.37	\$	77,123.56
Reil, Michael A.	\$	2,815.00	\$	329.94	\$	3,144.94

Reilly, Betsy-Jane	\$	10,919.94	\$	1,284.56	\$	12,204.50
Reilly, Katelyn M.	\$	49,728.21	\$	10,836.86	\$	60,565.07
Rhuland, Courtney A.	\$	40,574.46	\$	10,374.24	\$	50,948.70
Rice, Patricia A.	\$	14,184.94	\$	1,665.07	\$	15,850.01
Richard, Jason L.	\$	51,411.44	\$	10,812.58	\$	62,224.02
Rickard, Robert L.	\$	1,200.00	\$	101.90	\$	1,301.90
Roberge, Janet	\$	64,463.60	\$	16,892.05	\$	81,355.65
Robert, Casey L.	\$	280.00	\$	23.78	\$	303.78
Robert, Roger P.	\$	112,781.14	\$	28,759.67	\$	141,540.81
Roberts, Michael F.	\$	101,759.96	\$	27,936.73	\$	129,696.69
Roberts, Tracy L.	\$	49,185.48	\$	21,331.99	\$	70,517.47
Rogers, Justin R.	\$	40,808.18	\$	15,258.61	\$	56,066.79
Rogers, Nancy	\$	16,067.64	\$	3,856.40	\$	19,924.04
Rogers, Shannon L.	\$	31,162.70	\$	4,119.87	\$	35,282.57
Rosa, Suzette M.	\$	29,904.04	\$	12,393.46	\$	42,297.50
Rose, Andrea L.	\$	210.00	\$	16.99	\$	226.99
Rose, Lisa G.	\$	39,859.21	\$	15,133.53	\$	54,992.74
Row, Elise D.	\$	32,995.78	\$	8,541.46	\$	41,537.24
Roy, Ann Marie	\$	24,813.16	\$	9,492.08	\$	34,305.24
Roy, Jason M.	\$	393.75	\$	33.43	\$	427.18
Royce, Melissa S.	\$	25,909.05	\$	1,434.79	\$	27,343.84
Russo, Chris L.	\$	105,039.75	\$	38,056.75	\$	143,096.50
Ryan, Brianne I.	\$	15,534.57	\$	1,320.66	\$	16,855.23
Ryan, Candice	\$	28,235.71	\$	9,687.93	\$	37,923.64
Ryan, Cindy K.	\$	17,187.50	\$	2,009.91	\$	19,197.41
Ryan, Lawrence J.	\$	875.00	\$	20.05	\$	895.05
Ryan, Wendy R.	\$	750.00	\$	42.38	\$	792.38
Safford, Liza J.	\$	26,705.55	\$	13,187.11	\$	39,892.66
Safford, Randy A.	\$	29,618.35	\$	14,846.59	\$	44,464.94
Sahagian, Eileen T.	\$	50,802.84	\$	2,710.09	\$	53,512.93
Sampson, Marina C. R.	\$	45,735.48	\$	10,661.75	\$	56,397.23
Sanborn, Rebecca L.	\$	54,289.34	\$	2,890.40	\$	57,179.74
Sanborn, Roberta E.	\$	29,779.79	\$	11,867.92	\$	41,647.71
Sanfacon, Heather Q.	\$	31,157.61	\$	1,721.91	\$	32,879.52
Sardinha, Virginia V.	\$	28,872.83	\$	1,813.76	\$	30,686.59
Saucier, Brett W.	\$	44,543.00	\$	26,170.64	\$	70,713.64
Savage, Alane P.	\$	2,225.00	\$	125.72	\$	2,350.72
Saverese, Colleen E.	\$	17,556.00	\$	1,321.20	\$	18,877.20
Schaubhut, Michelle R.	\$	57,438.44	\$	21,682.90	\$	79,121.34
Schultz, Jennifer	\$	677.85	\$	57.54	\$	735.39
Schwab, Caroline S.	\$	38,920.54	\$	11,587.54	\$	50,508.08
Schwartz, Barbara A.	\$	23,124.24	\$	9,421.66	\$	32,545.90
Seibert, Jamie L.	\$	9,060.21	\$	1,068.77	\$	10,128.98
Sewell, Carol M.	\$	21,587.06	\$	10,407.44	\$	31,994.50
Shaheen, Michelle A.	\$	5,010.00	\$	283.81	\$	5,293.81
Sharkey, Christina P.	\$	61,953.56	\$	17,805.88	\$	79,759.44
Shaw, Cheyenne	\$	219.40	\$	25.71	\$	245.11
Shaw, Robert A.	\$	62,785.54	\$	19,243.78	\$	82,029.32
Shea, Kathleen A.	\$	7,420.00	\$	630.71	\$	8,050.71
Shepherd, Elizabeth	\$	57,162.48	\$	16,241.80	\$	73,404.28
Shibles, Patricia M.	\$	28,681.59	\$	9,710.74	\$	38,392.33
Shorey, Alaina C.	\$	140.00	\$	7.91	\$	147.91

Shorey, Brent A.	\$	1,460.00	\$	171.12	\$	1,631.12
Shorey, Brian J.	\$	59,522.60	\$	17,410.65	\$	76,933.25
Sibley, Juli	\$	30,398.49	\$	1,630.81	\$	32,029.30
Sigouin, Carolyne L.	\$	10,873.93	\$	6,788.49	\$	17,662.42
Sigouin, Nicole	\$	1,384.01	\$	162.22	\$	1,546.23
Silberman, Jessica K.	\$	39,884.48	\$	17,579.85	\$	57,464.33
Silva, Emily	\$	4,826.25	\$	409.73	\$	5,235.98
Silver, Michelle L.	\$	24,580.77	\$	5,505.24	\$	30,086.01
Simard, Nancy A.	\$	91,161.92	\$	17,179.06	\$	108,340.98
Simpson-Robie, Beth	\$	9,473.06	\$	3,594.24	\$	13,067.30
Sinclair, Elizabeth	\$	600.00	\$	56.75	\$	656.75
Sirois, Erica L.	\$	43,071.24	\$	17,094.73	\$	60,165.97
Skelton, Lindsay M.	\$	22,319.57	\$	11,711.76	\$	34,031.33
Sloat, Kathy	\$	26,349.67	\$	2,224.90	\$	28,574.57
Smith, Geri Lynn	\$	420.00	\$	35.65	\$	455.65
Smith, Jill G.	\$	3,775.00	\$	88.02	\$	3,863.02
Smith, Julianne L.	\$	34,181.22	\$	8,604.00	\$	42,785.22
Smith, Kelly L.	\$	180.00	\$	14.56	\$	194.56
Smith, Kimberly A.	\$	30,645.80	\$	11,713.28	\$	42,359.08
Smith, Kristina A.	\$	16,670.94	\$	7,352.70	\$	24,023.64
Smith, Lisa D.	\$	16,485.50	\$	2,443.40	\$	18,928.90
Smith, Lynda M.	\$	34,032.92	\$	9,974.50	\$	44,007.42
Smith, Marjory K.	\$	64,253.56	\$	18,795.76	\$	83,049.32
Smith, Michelle M.	\$	62,640.08	\$	21,775.71	\$	84,415.79
Smith, Nicole M.	\$	54,082.28	\$	3,258.41	\$	57,340.69
Smith, Samantha	\$	1,000.00	\$	84.90	\$	1,084.90
Smithwick, Samuel S.	\$	7,245.70	\$	3,494.12	\$	10,739.82
Sorrell, Sloane	\$	25,653.50	\$	10,485.78	\$	36,139.28
Spinney, Tiffany A.	\$	2,765.00	\$	234.86	\$	2,999.86
Sprague, David W.	\$	61,953.56	\$	17,561.58	\$	79,515.14
Sprague, Jennifer L.	\$	64,708.79	\$	12,845.73	\$	77,554.52
Springer, Brianne W.	\$	39,444.48	\$	20,819.03	\$	60,263.51
St Germain, Jana	\$	61,953.56	\$	15,972.50	\$	77,926.06
St Hilaire, Colleen H.	\$	980.00	\$	55.38	\$	1,035.38
St Pierre, Sharon M.	\$	11,376.41	\$	6,099.13	\$	17,475.54
Stevens, Melanie L.	\$	54,912.48	\$	21,633.79	\$	76,546.27
Stevens, Shelly L.	\$	12,909.86	\$	1,565.71	\$	14,475.57
Stilphen, Angela E.	\$	46,056.00	\$	10,623.96	\$	56,679.96
Stokes, Rita A.	\$	25,835.66	\$	9,566.27	\$	35,401.93
Stone, Oscar C.	\$	70.00	\$	3.96	\$	73.96
Storer, Karen A.	\$	52,736.46	\$	16,251.49	\$	68,987.95
Stowell, Sarah	\$	41,383.00	\$	2,929.23	\$	44,312.23
Strange, Ingrid K.	\$	44,216.98	\$	2,359.57	\$	46,576.55
Strehle, Gail F.	\$	9,720.00	\$	826.26	\$	10,546.26
Sullivan, John W.	\$	25,231.40	\$	529.14	\$	25,760.54
Sun, Yuhong	\$	63,427.68	\$	16,264.91	\$	79,692.59
Sutherland, Laura D.	\$	22,504.64	\$	1,251.23	\$	23,755.87
Suttie, Shelley J.	\$	52,261.48	\$	2,836.53	\$	55,098.01
Swiger, Shannon B.	\$	78,050.00	\$	27,159.89	\$	105,209.89
Sylvia, Stephanie M.	\$	38,584.28	\$	12,452.08	\$	51,036.36
Tache, Michelle L.	\$	26,239.42	\$	3,944.20	\$	30,183.62
Talcott, Kristin M.	\$	6,814.94	\$	418.88	\$	7,233.82

Talon, Kimberly A.	\$	21,195.58	\$	9,692.85	\$	30,888.43
Tanguay, Samantha L.	\$	5,599.22	\$	1,633.04	\$	7,232.26
Tarr, Stephanie J.	\$	56,804.76	\$	3,400.38	\$	60,205.14
Taylor, Sharon L.	\$	59,738.44	\$	11,413.73	\$	71,152.17
Texeira, Pamela A.	\$	64,403.56	\$	11,630.47	\$	76,034.03
Theriault, Casey A.	\$	2,380.00	\$	202.08	\$	2,582.08
Theriault, Donka B.	\$	1,380.00	\$	117.14	\$	1,497.14
Theriault, Penny A.	\$	28,534.27	\$	13,208.80	\$	41,743.07
Therrien, Bonnie L.	\$	25,249.17	\$	11,878.42	\$	37,127.59
Thomas, Rebecca G.	\$	21,331.50	\$	1,756.37	\$	23,087.87
Thompson, Cassandra M.	\$	49,360.44	\$	3,079.49	\$	52,439.93
Thompson, Sharon A.	\$	49,562.88	\$	14,280.98	\$	63,843.86
Thyng, Adele Lynn	\$	29,508.96	\$	20,887.38	\$	50,396.34
Thyng, Christine P.	\$	55,612.46	\$	11,196.74	\$	66,809.20
Tibbetts, Nicole A.	\$	40,481.93	\$	12,581.13	\$	53,063.06
Titus, John H.	\$	32,793.25	\$	12,170.85	\$	44,964.10
Torno, June A.	\$	26,680.70	\$	9,606.34	\$	36,287.04
Towne, Merideth J.	\$	25,802.81	\$	9,538.93	\$	35,341.74
Trafton, Susan	\$	64,415.08	\$	16,663.10	\$	81,078.18
Travers, Robert M.	\$	3,150.00	\$	267.53	\$	3,417.53
Truax, Dean C.	\$	6,081.00	\$	712.70	\$	6,793.70
Tufts, Karen L.	\$	66,918.96	\$	3,555.52	\$	70,474.48
Turnbull, Brandi L.	\$	102.38	\$	12.00	\$	114.38
Turnbull, Tamey L.	\$	19,186.90	\$	10,402.42	\$	29,589.32
Tuttle, Kathy A.	\$	339.79	\$	39.81	\$	379.60
Tweed, Rhonda A.	\$	29,229.13	\$	11,501.05	\$	40,730.18
Tyler, Heather	\$	51,191.38	\$	21,406.27	\$	72,597.65
Vachon, Paul L.	\$	38,697.30	\$	14,859.01	\$	53,556.31
Vakalis, Ginny L.	\$	65,018.56	\$	18,898.22	\$	83,916.78
Valenti, Susan	\$	44,083.78	\$	17,497.97	\$	61,581.75
Valhos, Lisa R.	\$	50,036.48	\$	3,045.25	\$	53,081.73
Vallee, Patricia A.	\$	6,957.22	\$	1,730.24	\$	8,687.46
Van Campen, Denise	\$	81,060.00	\$	29,474.20	\$	110,534.20
Vancour, Kathy L.	\$	49,199.55	\$	12,613.56	\$	61,813.11
Vandenberg, Joela T.	\$	66,553.56	\$	22,133.30	\$	88,686.86
Varney, Marie H.	\$	18,881.27	\$	1,575.55	\$	20,456.82
Veit, Karen J.	\$	38,920.54	\$	13,122.17	\$	52,042.71
Veno, Katrina	\$	1,250.00	\$	71.37	\$	1,321.37
Verissimo, Emily L.	\$	50,361.32	\$	15,929.02	\$	66,290.34
Vermette, Patricia A.	\$	868.00	\$	73.68	\$	941.68
Vezina, Cassie C.	\$	37,585.92	\$	9,801.51	\$	47,387.43
Vigliotte, Janna B.	\$	5,237.00	\$	3,845.69	\$	9,082.69
Vigneault, Wendy R.	\$	27,172.30	\$	12,811.77	\$	39,984.07
Vine-Gochie, Susan J.	\$	28,923.22	\$	5,664.22	\$	34,587.44
Voishnis, Mallory K.	\$	22,833.08	\$	1,248.81	\$	24,081.89
Vose, Ralph H.	\$	37,719.00	\$	1,717.94	\$	39,436.94
Voter, Kathleen L.	\$	65,763.88	\$	3,872.43	\$	69,636.31
Wakefield, Miranda M.	\$	50,011.48	\$	21,094.22	\$	71,105.70
Walker, Ashley E.	\$	18,123.78	\$	7,865.68	\$	25,989.46
Walker, Melissa A.	\$	65,145.28	\$	16,662.01	\$	81,807.29
Walker, Sarah J.	\$	9,275.00	\$	525.12	\$	9,800.12
Wall, Nancy J.	\$	61,953.56	\$	16,510.56	\$	78,464.12

Wallingford, Dominique M.	\$	17,968.31	\$	9,805.55	\$	27,773.86
Wallingford, Maureen L.	\$	40,816.26	\$	12,650.91	\$	53,467.17
Ward Sr, Michael A.	\$	15,725.77	\$	2,770.72	\$	18,496.49
Ward, Karen A.	\$	50,474.40	\$	25,066.23	\$	75,540.63
Ward, Maghen	\$	1,625.00	\$	137.99	\$	1,762.99
Warner, Kelly A.	\$	53,711.46	\$	11,052.05	\$	64,763.51
Watson, Brandon J.	\$	2,720.00	\$	230.92	\$	2,950.92
Watson, Kimberlee	\$	1,870.00	\$	159.40	\$	2,029.40
Webber, Jamie R.	\$	50,826.68	\$	18,094.14	\$	68,920.82
Weeks, Richard H.	\$	23,660.76	\$	2,703.02	\$	26,363.78
West, Sarah C.	\$	42,440.60	\$	2,645.45	\$	45,086.05
Wheeler, Denise R.	\$	20,290.44	\$	10,529.53	\$	30,819.97
Wheeler, Margaret A.	\$	230.00	\$	18.61	\$	248.61
White, Marisa K.	\$	210.00	\$	11.88	\$	221.88
Whitehead, Rachel A.	\$	38,920.54	\$	8,853.53	\$	47,774.07
Whitley, Vickie H.	\$	980.00	\$	55.38	\$	1,035.38
Whitney, Brenna J.	\$	40,757.32	\$	15,394.17	\$	56,151.49
Whitten, Carol A.	\$	62,453.56	\$	17,936.03	\$	80,389.59
Whitten, Tracy F.	\$	61,953.56	\$	16,539.62	\$	78,493.18
Wilbur, Jared S.	\$	18,502.00	\$	9,208.25	\$	27,710.25
Williams, Justine B.	\$	2,815.00	\$	329.94	\$	3,144.94
Williams, Linda A.	\$	18,726.28	\$	747.18	\$	19,473.46
Wilson, Carrie L.	\$	62,292.32	\$	3,738.39	\$	66,030.71
Wilson, Meggan	\$	28,334.81	\$	8,563.90	\$	36,898.71
Wilson, Richard R.	\$	16,030.08	\$	1,814.61	\$	17,844.69
Winegarden, Sharon	\$	16,603.43	\$	7,187.49	\$	23,790.92
Winkler, Karyn M.	\$	562.50	\$	47.77	\$	610.27
Winkler, Renee' M.	\$	38,000.94	\$	10,106.32	\$	48,107.26
Winship, Fannie-Lynn	\$	29,548.95	\$	13,742.60	\$	43,291.55
Winship, Floyd W.	\$	11,654.80	\$	1,373.53	\$	13,028.33
Winsor, Tyler	\$	32,995.78	\$	8,541.46	\$	41,537.24
Winter, Laura K.	\$	36,550.46	\$	10,253.30	\$	46,803.76
Wiswell, Alyssa M.	\$	630.00	\$	53.50	\$	683.50
Woodward, Tina C.	\$	29,234.56	\$	1,580.29	\$	30,814.85
Wurtz, Leighanne M.	\$	49,395.08	\$	2,975.42	\$	52,370.50
Xydias, Lillian E.	\$	4,691.00	\$	549.78	\$	5,240.78
Zachko, Andrew L.	\$	38,653.37	\$	12,406.12	\$	51,059.49
Zaviskas, Jenny M.	\$	2,445.00	\$	57.03	\$	2,502.03
Zellers Jr, Ronald L.	\$	2,085.00	\$	185.16	\$	2,270.16
Zwirn, Sandra	\$	26,242.67	\$	1,653.35	\$	27,896.02

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



2016-2017 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 2016 through June 2017.

At the time of this report we are now half-way through the ninth year of adjustment following the departure of Prime Tanning. Along with rate increases to the remaining users during this time, the Trustees have judiciously applied the Districts reserves toward necessary and payback worthy replacement and improvement projects, as well as to supplement unanticipated operation and maintenance expense. The Trustees objective was to defer further increases to the users during this time of adjustment (anticipated 5- 10 years). Concurrently with this report the physical work to clean up the Prime facility site is near completion and rebuilding and repurposing will hopefully follow soon.

The District's staff continues to work toward the optimistic operation and maintenance budget goals set by the Board of Trustees. The 2016 calendar year budget was exceeded by 2% which reflects the staff's goals to add control and stabilize our operations. In addition the Board approved spending of \$35,000 from Board designated funds for unbudgeted improvements, primarily included a new disinfection system and manhole work made necessary by the Town's paving on Pine Hill Road.

The Districts Trustees and staff are still anxiously looking forward to the completion of an improvement project to be funded by yet remaining USDA Rural Development funds to make improvements to our main wastewater treatment facility. The project has now successfully been bid and the physical installations should be complete in fall of this year, 2017. The improvements will focus on new equipment such as aeration blowers to conserve electricity along with installing new mixing and recycling equipment to improve our biological treatment and better meet our water quality limits and reduce chemical use.

The Trustees planned the 2017 budget with a small contingency made possible by a rate increase of \$2.50/User Unit with the intent to avoid any use of the Districts reserves for the first year since the Prime Tanning departed which has been accomplished along with many valuable improvements this year to date.

Respectfully Submitted,

6/28/17

Ken Hall, Chairman

BERWICK SEWER DISTRICT
FINANCIAL REPORT



DECEMBER 31, 2016 and 2015

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Berwick Sewer District
Berwick, Maine

Report on the Financial Statements

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, 2016 and 2015, 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, 2016 and 2015, 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 and the pension schedules 1 and 2 on pages 3 through 10 and 27 through 28 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.



Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine
June 7, 2017

BERWICK SEWER DISTRICT

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

(207) 698-5740

Management's Discussion and Analysis Year Ended December 31, 2016

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 serve 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 fund, the capital improvement fund, and the collection system fund.

This Management's Discussion and Analysis (MD&A) serves as an introduction to the audited basic financial statements and notes. The MD&A is the analysis by the District's management of its financial condition and performance. 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

	2016	2015	Difference	
			\$	%
Current Assets	\$ 227,662	\$ 219,604	\$ 8,058	3.67
Special Funds	32,256	57,251	(24,995)	(43.66)
Capital Assets	<u>3,592,552</u>	<u>4,006,122</u>	<u>(413,570)</u>	(10.32)
Total Assets	3,852,470	4,282,977	(430,507)	(10.05)
Deferred Outflows of Resources	176,873	86,051	90,822	105.54
Current Liabilities	125,462	120,993	4,469	3.69
Long-Term Liabilities	<u>1,463,759</u>	<u>1,374,171</u>	<u>89,588</u>	6.52
Total Liabilities	1,589,221	1,495,164	94,057	6.29
Deferred Inflows of Resources	66,163	82,371	(16,208)	(19.68)
Net Position				
Investment in Capital Assets	2,359,598	2,723,689	(364,091)	(13.37)
Unrestricted	<u>14,361</u>	<u>67,804</u>	<u>(53,443)</u>	(78.82)
Total Net Position	<u>\$ 2,373,959</u>	<u>\$ 2,791,493</u>	<u>\$ (417,534)</u>	(14.96)

Current Assets

The increase of \$8,058 in current assets was primarily due to an increase in operating cash, offset by a decrease in accounts receivable.

Special Funds

A net decrease of \$24,995 in special funds was due to the use of the funds for improvements to plant components and controls for the disinfection and alarm system, repairs to the collector system necessitated by Town of Berwick re-paving projects, and to supplement the main operating account to meet seasonal expenses.

Capital Assets

A net decrease in capital assets of \$413,570 was mainly due to the current year depreciation expense.

Long-Term Liabilities

Long-term liabilities increased by \$89,588 in 2016 because the net pension liability increased by \$139,349 offset by the decrease in long-term debt of \$49,761 due to scheduled principal payments.

Current Liabilities

Current liabilities increased by \$4,469 in 2016. This was the result of an increase in accrued compensated absences of \$4,070, and an increase in the current portion of long term debt of \$590 offset by decreases in accounts payable and accrued liabilities of \$191.

Condensed Statement of Revenues, Expenses and Changes in Net Assets

	<u>2016</u>	<u>2015</u>	Difference	
			<u>\$</u>	<u>%</u>
Operating Revenue	\$ 841,004	\$ 742,563	\$ 98,441	13.26
Net Special Funds Revenue	5	10	(5)	(50.00)
Non-Operating Revenues	<u>34,809</u>	<u>90,097</u>	<u>(55,288)</u>	<u>(61.36)</u>
Total Revenue	875,818	832,670	43,148	5.18
Depreciation Expense	455,435	510,960	(55,525)	(10.87)
Other Operating Expense	825,316	846,731	(21,415)	(2.53)
Non-Operating Expenses	<u>30,601</u>	<u>47,431</u>	<u>(16,830)</u>	<u>(35.48)</u>
Total Expenses	1,311,352	1,405,122	(93,770)	(6.67)
Changes in Net Assets before Contribution	(435,534)	(572,452)	136,918	(23.92)
Contributions	<u>18,000</u>	<u>15,000</u>	<u>3,000</u>	20.00
Change in Net Assets	(417,534)	(557,452)	139,918	(25.10)
Beginning Net Assets	<u>2,791,493</u>	<u>3,348,945</u>	<u>(557,452)</u>	(16.65)
Ending Net Assets	<u>\$ 2,373,959</u>	<u>\$ 2,791,493</u>	<u>\$ (417,534)</u>	(14.96)

Special Funds Revenue

The sources of the special funds revenue are interest income generated during the year of \$5.

Depreciation Expense

Depreciation expense went from \$510,960 in 2015 to \$455,435 in 2016, a decrease of 10.87%. This decrease is attributed to fixed assets that became fully depreciated in the prior year.

Other Operating Expense

Non-depreciation operating expense decreased from \$846,731 in 2015 to \$825,316 in 2016, a decrease of 2.53%. The expenses consisted of:

			Difference	
	<u>2016</u>	<u>2015</u>	<u>\$</u>	<u>%</u>
Salaries and Wages	\$ 329,903	\$ 349,354	\$ (19,451)	(5.57)
Fringe Benefits	207,668	193,828	13,840	7.14
Insurance	13,442	13,380	62	0.46
Professional Fees	13,768	15,155	(1,387)	(9.15)
Contracted Services	16,392	14,572	1,820	12.49
Office Supplies and Postage	6,104	6,140	(36)	(0.59)
Vehicle and Travel Expense	2,145	3,213	(1,068)	(33.24)
Miscellaneous Expenses	16,264	17,173	(909)	(5.29)
Sludge Management	36,166	36,756	(590)	(1.61)
Plant Maintenance and Operation Expenses	<u>183,464</u>	<u>197,160</u>	<u>(13,696)</u>	<u>(6.95)</u>
Total Other Operating Expenses	<u>825,316</u>	<u>846,731</u>	<u>(21,415)</u>	<u>(2.53)</u>
Depreciation	455,435	510,960	(55,525)	(10.87)
Total Non-Operating Expense	<u>30,601</u>	<u>47,431</u>	<u>(16,830)</u>	<u>(35.48)</u>
Total Expenses	<u>\$ 1,311,352</u>	<u>\$ 1,405,122</u>	<u>\$ (93,770)</u>	<u>(6.67)</u>

Chart A graphically depicts expenditures by function.

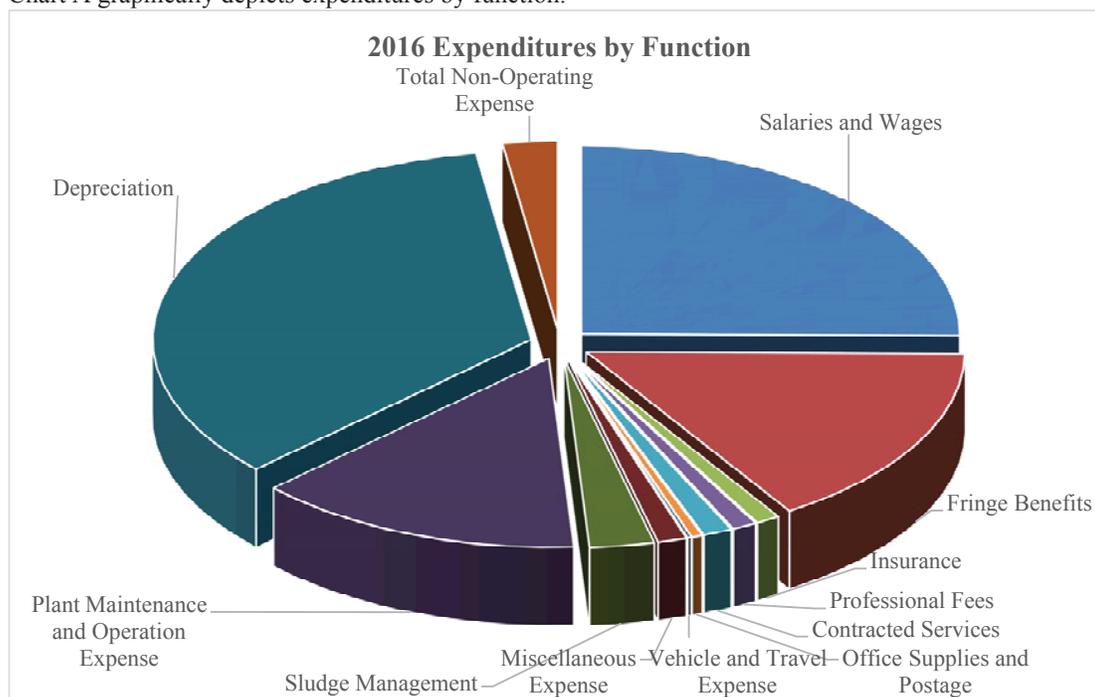


Chart A – Expenditures by Function

Expense Category Explanations

Salaries and Wages - This category decreased by 5.57% because of personnel changes.

Employee benefits – Benefits include the District's portion of health/dental insurance, Maine State Retirement, Workman's Comp insurance and Unemployment Insurance. The 7.14% increase was due to an increase in Health and Dental cost of 9.25% and 3% respectively; and the recording of deferred assets and liabilities related to pension reporting under Government Accounting Standards Statement No. 68.

Contracted services - This category includes services provided to the District for engineering, legal and auditing services which increased by 12.49% in 2016 mostly due to added consulting by Maine Rural Water Association (MRWA) to review the viability of adopting a water use based sewer rate.

Vehicle and travel expense - This category decreased by 33.24% primarily due to reduced vehicle maintenance costs.

Plant Maintenance and Operations – Plant maintenance and operations decreased by 6.95% primarily due to reduced collector system maintenance, and significantly lower fuel oil expense due to price decreases and a mild winter.

Non-Operating Revenue

This item is made up of interest income, other revenues, and grant proceeds. In 2016, this item had a decrease of \$55,288, a decrease of 61.36% from 2015. This is due to the less interest income and grant proceeds offset by the increase in other revenue.

Non-Operating Expense

This item is made up of interest expense and net losses on disposal of assets. In 2016, this item had a decrease of \$16,830, a decrease of 35.48% from 2015. This is primarily due to the lower scheduled interest payments and no disposal of assets.

Contributions

Currently, an entrance fee of \$3,000 is charged to any additional property that has not 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.

			Difference	
	2016	2015	\$	%
Net Sewer Entrance Fees	\$ 18,000	\$ 15,000	\$ 3,000	20.00

Revenue Stability

In 2016 the District's revenues from sewer fees totaled \$841,004, a 13.26% increase from revenues of 2015.

Significant Changes to Individual Funds

Operating and Management Fund

Revenue increased by 13.26% in 2016 due primarily to a rate increase in the fourth quarter of 2015.

Operating expenses (including depreciation) were down by 5.67% overall in 2016 due to decreased wages, plant operation and maintenance expense and depreciation expense.

2016 and 2015 Operating Revenue

			Difference	
	2016	2015	\$	%
Total Revenue	\$ 875,818	\$ 832,670	\$ 43,148	5.18
Less Non-Operating Revenue	<u>(34,814)</u>	<u>(90,107)</u>	<u>55,293</u>	(61.36)
Operating Revenue	<u>\$ 841,004</u>	<u>\$ 742,563</u>	<u>\$ 98,441</u>	13.26

2016 and 2015 Operating Expense

			Difference	
	2016	2015	\$	%
Total Expenses	\$ 1,311,352	\$ 1,405,122	\$ (93,770)	(6.67)
Less Non-Operating Expenses	<u>(30,601)</u>	<u>(47,431)</u>	<u>16,830</u>	(35.48)
Operating Expenses	<u>\$ 1,280,751</u>	<u>\$ 1,357,691</u>	<u>\$ (76,940)</u>	(5.67)

Special Funds

Throughout the year, capital purchases are 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 transfer 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.

	2016	2015
Balances	\$ 1,086	\$ 6,086

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.

	2016	2015
Balances	5,338	\$ 25,336

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>2016</u>		<u>2015</u>
Balances	8,446	\$	8,445

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>2016</u>		<u>2015</u>
Balances	17,386	\$	17,384

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 expenditures and on the capital expenditures.

Long-Term Debt

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

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

The total debt (both the long-term debt and the current portion) activity of 2016 is detailed below:

<u>Beginning Balance</u>	<u>Retirements</u>	<u>Ending Balance</u>
\$ 1,266,277	\$ (49,171)	\$ 1,217,106

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 again looking at the year ahead with careful optimism.

- Operating expense and income remain close, but still too close for comfort since the loss of Prime Tanning. The Trustees are looking to continue to stabilize and reduce expenses through carefully planned projects affecting the most costly items such as energy and chemicals.
- The Trustees are looking to further investigate and curtail the large quantity of Infiltration and Inflow of clean water into the sewer system which proportionally adds to the above expenses. Work to develop and implement a better asset maintenance program began at the end of 2013.
- The District's finance/grant package from the USDA to refurbish our antiquated School Street Pump Station, now that the pump station is complete, has a remaining grant portion that will be used for a bid package including several improvements to our wastewater treatment facility. The primary focus will be replacing and adding equipment to our treatment process that will provide the best return by reducing operating expense and improving our treatment process.
- Beginning with the Town's 2017 fiscal budget the Town's Selectmen have agreed to forward the Town Betterment Fee to tax payers as one half of the District's current annual capital investment expense. 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.

BASIC FINANCIAL STATEMENTS

Berwick Sewer District
Statements of Net Position
For the Years Ended December 31, 2016 and 2015

	2016	2015
ASSETS		
Current Assets:		
Cash	\$ 65,075	\$ 37,556
Accounts Receivable	154,163	174,281
Prepaid Expense	8,424	7,767
Total Current Assets	227,662	219,604
Special Funds - Internally Restricted and Board Designated:		
Cash	32,256	52,251
Accounts Receivable	-	5,000
Total Special Funds	32,256	57,251
Utility Property:		
Operating Property	15,912,267	15,870,402
Less: Accumulated Depreciation	(12,319,715)	(11,864,280)
Total Utility Property	3,592,552	4,006,122
TOTAL ASSETS	3,852,470	4,282,977
DEFERRED OUTFLOWS OF RESOURCES	176,873	86,051
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,802	2,860
Other Current and Accrued Liabilities	26,138	26,271
Accrued Compensated Absences	46,394	42,324
Advances for Construction	368	368
Current Portion of Long-Term Debt	49,760	49,170
Total Current Liabilities	125,462	120,993
Long-Term Liabilities:		
Long-Term Debt	1,167,346	1,217,107
Net Pension Liability	296,413	157,064
Total Long-Term Liabilities	1,463,759	1,374,171
TOTAL LIABILITIES	1,589,221	1,495,164
DEFERRED INFLOWS OF RESOURCES	66,163	82,371
NET POSITION		
Net Investment in Capital Assets	2,359,598	2,723,689
Unrestricted	14,361	67,804
TOTAL NET POSITION	\$ 2,373,959	\$ 2,791,493

The accompanying notes are an integral part of these statements.

Berwick Sewer District
 Statements of Revenues, Expenses, and Changes in Net Position
 For the Years Ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES		
Sewer Charges	\$ 841,004	\$ 742,563
OPERATING EXPENSES		
Salaries and Wages	329,903	349,354
Depreciation	455,435	510,960
Electricity	60,255	59,295
Chlorine and Chemicals	50,382	52,979
Plant Repairs and Maintenance	46,312	49,986
Employee Benefits	180,114	164,982
Consultant, NPDES/Test, and Pretreatment	16,392	14,572
Insurance	13,442	13,380
Professional Fees	13,768	15,155
Sludge Management	36,166	36,756
Payroll Taxes	27,554	28,846
Laboratory Supplies	6,889	6,200
Fuel Oil	9,656	18,333
Miscellaneous Expense	16,264	17,173
Water	4,278	3,475
Office Supplies and Postage	6,104	6,140
Telephone	5,137	5,979
Vehicle Operation and Travel Expense	2,145	3,213
Materials and Supplies	555	913
	<u>1,280,751</u>	<u>1,357,691</u>
NET OPERATING LOSS	(439,747)	(615,128)
NON-OPERATING REVENUES OR (EXPENSES)		
Interest Income - Special Funds	5	10
Interest Income - Unrestricted	11,908	15,908
Other Income	10,805	6,522
Net Loss on Disposal of Assets	-	(15,886)
Interest Expense	(30,601)	(31,545)
Grant Proceeds	12,096	67,667
	<u>4,213</u>	<u>42,676</u>
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS	(435,534)	(572,452)
CONTRIBUTIONS		
Entrance Fees	<u>18,000</u>	<u>15,000</u>
CHANGE IN NET POSITION	(417,534)	(557,452)
NET POSITION - BEGINNING OF YEAR	<u>2,791,493</u>	<u>3,348,945</u>
NET POSITION - END OF YEAR	<u>\$ 2,373,959</u>	<u>\$ 2,791,493</u>

The accompanying notes are an integral part of these statements.

Berwick Sewer District
Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers, Net of Settlement	\$ 876,927	\$ 809,014
Cash Payments to Suppliers and Contractors	(496,855)	(508,634)
Cash Payments to Employees	(292,612)	(320,429)
Net Cash Used by Operating Activities	87,460	(20,049)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Repayment of Long-Term Debt	(49,171)	(48,599)
Interest Expense Paid	(30,909)	(31,848)
Grant Proceeds	12,096	67,667
Acquisitions and Construction of Operating Property	(41,865)	(86,396)
Entrance Fees Collected	18,000	15,000
Net Cash Provided (Used) by Financing Activities	(91,849)	(84,176)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest Income Received	11,913	15,918
Net Cash Provided by Investing Activities	11,913	15,918
NET DECREASE IN CASH AND CASH EQUIVALENTS	7,524	(88,307)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	89,807	178,114
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 97,331	\$ 89,807
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES:		
Net Operating Loss	\$ (439,747)	\$ (615,128)
Adjustments for non-cash items included in net operating income:		
Depreciation	455,435	510,960
Pension Expense	32,319	20,173
Cash from non-operating revenues:		
Other Income	10,805	6,522
(Increases) Decreases in operating assets:		
Accounts and Liens Receivable	25,118	59,929
Inventory	(657)	(107)
Increases (Decreases) in operating liabilities:		
Accounts Payable	(58)	(11,371)
Accrued Liability	175	1,957
Accrued Compensated Absences	4,070	7,016
Net Cash Used by Operating Activities	\$ 87,460	\$ (20,049)
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash Components:		
Internally Restricted and Board Restricted	\$ 32,256	\$ 52,251
Operating	65,075	37,556
	\$ 97,331	\$ 89,807

The accompanying notes are an integral part of these statements.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

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 for the basic financial statements and management discussion and analysis report.

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

Cash

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

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Continued)

Allowance for Doubtful Accounts

The District does not maintain an allowance for doubtful accounts and has determined that the effect of not making such an estimate is not materially different than if one were made. The determination was made based on prior years' experience and management's analysis of possible bad debts. 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.

Prepaid Expenses

Payments made for office and chemical supplies that will benefit the next year are recorded as prepaid expenses.

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 by category are as follows: Buildings and Upgrade, 5 to 50 years; Sanitary Sewers, 5 to 50 years; Machinery and Equipment, 3 to 33 years; and Improvements, 10 to 20 years.

Capitalization Policy

Expenditures that materially increase values, change capacities, or extend the useful lives of utility property 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.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows of resources of \$176,873, of which \$163,672 related to a pension obligation as of June 30, 2016, and \$13,201 of District contributions made subsequent to the measurement date.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 1: SUMMARY OF ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows of resources of \$66,163 related to a pension obligation as of June 30, 2016.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of MainePERS Participating Local District Consolidated Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. The Plan's net pension liability, deferred inflows of resources and deferred outflows of resources related to pensions were measured at June 30, 2016, the latest measurement data available.

Net Position Classifications

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

Capital Assets	\$ 15,912,267
Accumulated Depreciation	(12,319,715)
Bonds and Notes Payable	(1,217,106)
Accrued Interest Payable	<u>(15,848)</u>
Total Net Investment in Capital Assets	<u><u>\$ 2,359,598</u></u>

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

Restricted - This component consists of constraints placed on the use of net position which are either externally imposed by debt covenants, grantors, contributors, 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.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

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.

The District is investing excess cash in interest-bearing checking accounts that are insured by Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2016, the District's reported deposits of \$97,331 with a bank balance of \$129,107 which were covered by FDIC.

NOTE 3: UTILITY PROPERTY

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

	Beginning Balance	Additions	Ending Balance
Non-Depreciable Assets:			
Land	\$ 46,680	\$ -	\$ 46,680
Depreciable Assets:			
Buildings and Upgrades	8,043,037	17,137	8,060,174
Sanitary Sewers	3,392,069	-	3,392,069
Machinery and Equipment	2,421,691	24,728	2,446,419
Improvements	1,966,925	-	1,966,925
Total Cost	15,870,402	41,865	15,912,267
Accumulated Depreciation:			
Buildings and Upgrades	5,757,763	264,972	6,022,735
Sanitary Sewers	2,188,813	64,869	2,253,682
Machinery and Equipment	2,041,906	34,642	2,076,548
Improvements	1,875,798	90,952	1,966,750
Total Accumulated Depreciation	11,864,280	455,435	12,319,715
Utility Property, Net	\$ 4,006,122	\$ (413,570)	\$ 3,592,552

The District's depreciation expense for the years ended December 31, 2016 and 2015, was \$455,435 and 510,960, respectively. The depreciation expenses of utility property acquired by capital grants and by donation are included in the above amount.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

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 \$3,000. 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 Balance at January 1, 2016		\$	6,086
Additional User Fee			18,000
Use of Funds			<u>(23,000)</u>
Reserve Balance at December 31, 2016		\$	<u>1,086</u>

Replacement-in-Kind

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

Reserve Balance at January 1, 2016		\$	25,336
Interest Income			2
Use of Funds			<u>(20,000)</u>
Reserve Balance at December 31, 2016		\$	<u>5,338</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, 2016		\$	8,445
Interest Income			<u>1</u>
Reserve Balance at December 31, 2016		\$	<u>8,446</u>

Collector System Reserve

The 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 Balance at January 1, 2016		\$	17,384
Interest Income			<u>2</u>
Reserve Balance at December 31, 2016		\$	<u>17,386</u>

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 5: LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

Long-Term Debt Obligations

The following is a summary of long-term debt transactions for the District for the year ended December 31, 2016:

	Beginning Balance	Reductions	Ending Balance	Amounts Due Within One Year
Bonds and Notes Payable:				
General Obligation Bonds	\$ 1,243,521	\$ (41,823)	\$ 1,201,698	\$ 42,177
Lease Payable	<u>22,756</u>	<u>(7,348)</u>	<u>15,408</u>	<u>7,583</u>
Total Bonds and Notes Payable	<u>\$ 1,266,277</u>	<u>\$ (49,171)</u>	<u>\$ 1,217,106</u>	<u>\$ 49,760</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.	\$ 360,000
USDA Rural Development: 2014 Revenue Bond, dated June 5, 2014, annual interest rate of 3.00%, maturing on June 5, 2054, principal and interest paid annually.	<u>841,698</u>
Total	1,201,698
Less: Current Portion	<u>(42,177)</u>
Long-Term Portion	<u>\$ 1,159,521</u>

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

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

Long-Term Debt Obligations (Continued)

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Amount</u>
2017	\$ 42,177	\$ 29,460	\$ 71,637
2018	42,543	28,729	71,272
2019	42,919	27,986	70,905
2020	43,306	27,233	70,539
2021	43,706	26,468	70,174
2022-2026	224,948	120,428	345,376
2027-2031	146,886	100,988	247,874
2032-2036	100,724	86,417	187,141
2037-2041	116,767	70,374	187,141
2042-2046	135,365	51,777	187,142
2047-2051	156,925	30,216	187,141
2052-2054	105,432	6,374	111,806
	<u>\$ 1,201,698</u>	<u>\$ 606,450</u>	<u>\$ 1,808,148</u>

Interest expense paid on long-term debt and capital lease obligations was \$30,909 for the year.

Capital Lease Obligations

The following is a summary of capital lease transactions for the year ended December 31, 2016.

	<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
	2017	\$ 8,076
	2018	<u>8,076</u>
Total Minimum Lease Payments		16,152
Less: Amounts Representing Interest		<u>(744)</u>
Present Value of Net Minimum Lease Payments		15,408
Less: Current Maturities of Capital Lease Obligations		<u>(7,583)</u>
Long-Term Capital Lease Obligations		<u>\$ 7,825</u>

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 6: COMPENSATED ABSENCES

The change in compensated absences for the year ended December 31, 2016, is as follows:

	Beginning Balance	Additions	Used	Ending Balance
Accrued Vacation	\$ 5,014	\$ 17,000	\$ (16,742)	\$ 5,272
Accrued Sick Time	37,310	11,814	(8,002)	41,122
	<u>\$ 42,324</u>	<u>\$ 28,814</u>	<u>\$ (24,744)</u>	<u>\$ 46,394</u>

NOTE 7: CUSTOMER ADVANCES FOR CONSTRUCTION

The District receives advances for construction from or on behalf of its customers. Unused advances are refunded to the customers. Customer advances as of December 31, 2016 and 2015, totaled \$368 and \$368, respectively.

NOTE 8: RELATED PARTIES

During the normal course of business, one of the Trustees provides contractual services to the District on a regular basis. The charges made for services performed by related parties were approximately \$1,398 and \$5,793 for the years ended December 31, 2016 and 2015, respectively.

NOTE 9: OTHER DISCLOSURES

Litigation

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

Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disaster for which the District carries commercial insurance. Based on the coverage provided by commercial insurance purchased, the District is not aware of any material actual or potential claim liabilities, which should be recorded at December 31, 2016 and 2015. Settled claims have not exceeded insurance coverage for any of the past three years.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 10: RETIREMENT PLAN

MainePERS Defined Benefit Plan

Effective July 1, 1995, the District became a participant of the Maine Public Employees State Retirement System's (MainePERS, or the System) multiple employer cost sharing consolidated retirement plan. Accordingly, due to the consolidation, details of the pension obligation pertaining to the District can no longer be presented. Additional information may be obtained from the MainePERS, 46 State House Station; Augusta, Maine 04333-0046.

As of June 30, 2016, there were 283 employers participating in the plan.

Pension Benefits

Benefit terms are established in Maine statute; in the case of the Participating Local District Consolidated Plan (PLD, or the Plan), an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of the PLD). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

Financial Reporting

The Plan issues stand-alone financial reports which can be found online at:

<http://www.maineper.org/Publications/Publications.htm#Annual Reports>

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 10: RETIREMENT PLANS (Continued)

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

The net pension liability, deferred inflows of resources and deferred outflows of resources related to pensions were measured at June 30, 2016, the latest measurement date available, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. These amounts are reported on the District's financial statements, as of December 31, 2016. The District's deferred outflows of resources related to pensions balance, as of the measurement date, was increased by contributions to pensions made in the last half of the current fiscal year. These amounts were adjusted accordingly as reductions to expenses in the Statement of Activities.

At December 31, 2016, the District reported a liability for its share of the net pension liability of \$296,413.

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating districts and the State, actuarially determined. At June 30, 2016, the District's proportion was 0.055787%, which was a decrease of .006558% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the District recognized pension expense of \$32,319. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 3,593	\$ 19,064
Change of Assumptions	31,776	-
Net Difference Between Projected and Actual Earnings on Plan Investments	109,535	45,587
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,768	1,512
District Contributions Subsequent to the Measurement Date	13,201	-
Total	\$ 176,873	\$ 66,163

Deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date of \$13,201 will be recognized as a reduction of the net pension liability in the year ended December 31, 2017.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 10: RETIREMENT PLANS (Continued)

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

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

<u>Year Ending</u>	
<u>December 31,</u>	<u>PLD Plan</u>
2017	\$ 21,872
2018	16,382
2019	42,172
2020	17,084
Total	<u>\$ 97,510</u>

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2016, and 2015, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

Amortization

The net pension liability of the PLD Consolidated Plan as of June 30, 2016, is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 10: RETIREMENT PLANS (Continued)

Actuarial Methods and Assumptions (Continued)

Amortization (Continued)

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 and June 30, 2015, are as follows:

Investment Rate of Return – 6.875% per annum for the year ended June 30, 2016, and 7.125% for the year ended June 30, 2015, compounded annually.

Salary Increases, Merit and Inflation – members of the PLD Consolidated Plan, 3.50% to 9.50% per year.

Mortality Rates – For the year ended June 30, 2016, for active members and non-disabled retirees of the participating local districts, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used; for all recipients of disability benefits, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For the year ended June 30, 2015, for active members and non-disabled retirees of the participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; mortality assumptions were also reviewed and updated in 2011; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases – 2.20% for the year ended June 30, 2016, and 2.55% for the year ended June 30, 2015 for participating local districts.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2016, are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities	20%	5.7%
Non-U.S. Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%

Berwick Sewer District
Notes to the Financial Statements
December 31, 2016 and 2015

NOTE 10: RETIREMENT PLANS (Continued)

Actuarial Methods and Assumptions (Continued)

Discount Rate

The discount rate used by the Plan to measure the collective total pension liability was 6.875% for 2016 and 7.125% for 2015. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rates

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.875% , as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate.

	1% Decrease (5.875%)	Discount Rate (6.875%)	1% Increase (7.875%)
PLD Plan			
District's Proportionate Share of the Net Pension Liability	\$ 491,993	\$ 296,413	\$ 112,282

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued MainePERS financial report.

Social Security Retirement Program

Additionally, the District employees participate in the Social Security Program. For the years ended December 31, 2016 and 2015, the contributions by the District amounted to approximately \$24,931 and \$26,056, respectively.

NOTE 11: INCOME TAXES

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

NOTE 12: SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through June 7, 2017, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Berwick Sewer District
 Schedule of the District's Proportionate Share of the Net Pension Liability
 MainePERS Participating Local District's Plan
 Employer ID: 0207

<u>For the Fiscal Year Ended</u>	<u>District's proportion of the net pension liability</u>	<u>District's proportionate share of the net pension liability</u>	<u>District's covered- employee payroll</u>	<u>District's proportionate share of the net pension liability as a percentage of its covered- employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
2016	0.055787%	\$ 296,413	\$ 280,696	105.60%	81.61%
2015	0.049229%	157,064	278,630	56.37%	88.27%
2014	0.050060%	77,033	263,941	29.19%	94.10%
2013	0.047600%	146,731	268,908	54.57%	87.50%

Note: This schedule is intended to show information for ten years. However, until a full ten-year trend is compiled, the District will present information for those years for which information is available.

Berwick Sewer District
 Schedule of the District's Employer Contributions
 MainePERS Participating Local District's Plan
 Employer ID: 0207

<u>For the Fiscal Year Ended</u>	<u>Contractually required contributions</u>	<u>District's contributions in relation to the contractually required contributions</u>	<u>District's contribution deficiency (excess)</u>	<u>District's covered- employee payroll</u>	<u>District's contributions as a percentage of its covered- employee payroll</u>
2016	\$ 25,816	\$ 25,816	\$ -	\$ 280,696	9.20%
2015	23,410	23,410	-	278,630	8.40%
2014	18,869	18,869	-	263,941	7.15%
2013	15,869	15,869	-	268,908	5.90%

Note: This schedule is intended to show information for ten years. However, until a full ten-year trend is compiled, the District will present information for those years for which information is available.

Federal Compliance Audit

Town of Berwick, Maine

June 30, 2017



Proven Expertise and Integrity

TOWN OF BERWICK, MAINE

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JUNE 30, 2017

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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, 2017, and the related notes to the financial statements, which collectively comprise the Town of Berwick, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

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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 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension related information on pages 4 through 23 and 73 through 75 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 Town of Berwick, Maine's basic financial statements. The Schedule of Departmental Operations - General Fund, combining financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles,*

and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The Schedule of Departmental Operations - General Fund, combining financial statements, capital asset schedules and the schedule of expenditures of federal awards 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, Schedule of Departmental Operations - General Fund, the combining financial statements, capital asset schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2017 on our consideration of Town of Berwick, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Berwick, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
November 20, 2017

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, 2017. We encourage the readers to consider the information presented in conjunction with the Town's financial statements, which follow this section.

Financial Highlights

- The ending net position of the Town of Berwick's governmental activities is \$11,506,797, a decrease of (\$43,201) or -0.4% when compared to the beginning net position figure of \$11,549,998.
- The ending net position of the Town of Berwick's business-type activities (Berwick Water Dept.) is \$3,525,734, an increase of \$62,866 or 1.8% when compared to the beginning net position figure of \$3,462,868.
- The ending fund balance for Governmental Funds is \$6,287,384. Although expenditures exceeded revenues by (\$357,158), with the issuance of general obligation bonds of \$1,125,000, lease proceeds of \$53,300, transfers in of \$675,762 and transfers outs of \$667,396, the net change was an increase of \$829,508.
- The General Fund's ending fund balance is \$2,906,420; a decrease of (\$299,722) from the prior year's ending fund balance of \$3,206,142. Of the \$2,906,420, \$145,008 is reserved for nonspendable items such as tax acquired property, inventory, and prepaid expenses, and \$683,585 is committed for capital projects, accrued compensated absences and self-funded programs. A detail listing can be found in the notes to basic financial statements, refer to Note 7.
- The Town of Berwick adopted a fund balance policy in April 2014. The Town must maintain an unassigned fund balance in the General Fund of at least 12.5% of the succeeding year's general fund including county tax and education budgeted appropriations. The General Fund's unassigned fund balance as of June 30, 2017 was \$2,077,827 or 13.7% of the total FY18 budgeted appropriations. The Board of Selectmen can use any excess funds to fund the capital needs of the community as deemed appropriate and voted upon at Town Meeting. The Board of Selectmen will generally review and approve the capital projects during the annual budget process and place warrant articles on the Town Meeting Warrant.

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 pension information, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

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

Government-wide Statements

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

The *statement of net position* presents information on *all* of the Town's assets, deferred outflow of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in the Town's net position is 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 is 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 seven 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, the Special Revenue Funds' Brownfield Cleanup Grants, the Capital Project Funds' Fire Department Reserve and Highway Improvement Reserve, and the Permanent Funds' Lena Clark Trust and Berwick Cemetery Trust. All other funds are shown as non-major and are combined in the "Other Governmental Funds" column on these statements.

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

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

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

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

Reporting the Town as a Whole

Net Position

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

	Governmental Activities		Business-type Activities	
	2017	2016 (Restated)	2017	2016 (Restated)
Current assets	\$ 7,327,261	\$ 6,401,667	\$ 383,384	\$ 413,825
Capital assets, net	7,245,197	6,817,356	3,975,650	4,026,555
Noncurrent assets	-	-	12,005	-
Total assets	<u>14,572,458</u>	<u>13,219,023</u>	<u>4,371,039</u>	<u>4,440,380</u>
Total deferred outflows of resources	1,161,786	664,247	94,335	53,935
Current liabilities	494,615	387,661	162,195	167,577
Noncurrent liabilities	3,274,851	1,310,799	740,258	812,325
Total liabilities	<u>3,769,466</u>	<u>1,698,460</u>	<u>902,453</u>	<u>979,902</u>
Total deferred inflows of resources	457,981	634,812	37,187	51,545
Net Position:				
Invested in:				
Net investment in capital assets	6,015,500	6,739,747	3,266,968	3,162,223
Restricted	1,585,997	1,453,851	12,005	-
Unrestricted	<u>3,905,300</u>	<u>3,356,400</u>	<u>246,761</u>	<u>300,645</u>
Total net position	<u>\$ 11,506,797</u>	<u>\$ 11,549,998</u>	<u>\$ 3,525,734</u>	<u>\$ 3,462,868</u>

The increase of \$925,594 in the current assets category for the governmental activities was primarily due to the increases in general fund investments of \$1,033,632 and \$108,363 in due from other governments along with a decrease of (\$153,021) in taxes receivable, (\$61,987) in liens receivable and in inventory of (\$67,734). The decrease of (\$30,441) in the current assets

category for the business-type activities was primarily due to the changes in cash and cash equivalents of (\$23,046) and inventory of (\$5,771).

The Capital Asset disclosure in the notes to the financial statements, see Note 5, shows how the changes in capital assets, net of \$427,841 for governmental activities resulted. Note 5 also identifies the changes in capital assets for the business-type activities. The net change was a reduction of (\$50,905).

The noncurrent assets for the business-type activities was new in fiscal year 2017 and is the reserve established for the long-term maintenance of the water tower. This reserve was approved by the Public Utilities Commission during the last rate increase case and is to be funded out of increased revenues over the next twenty years with annual contributions of \$12,000.

The increase in the current liabilities of \$106,954 for governmental activities was primarily due to the changes in the accounts payable at year-end of \$84,123 and current portion of long-term obligations of \$14,957. The business-type activities saw a decrease in the current liabilities of (\$5,382). This was primarily due to the changes in the account payable at year-end, which saw a decrease of (\$9,320). This decrease was offset by an increase of \$4,002 in the current portion of long-term obligations.

The increase of \$1,964,052 in the noncurrent liabilities for governmental activities was the result of the following items. The issuance of general obligation bonds in the amount of \$1,125,000 occurred in November 2016 and was the largest contributor to the increase in this category. Also, the Town's net pension liability increased by \$803,377. The business-type activities saw a reduction of (\$72,067) in their noncurrent liabilities. The decrease of (\$137,300) was in bonds payable, partially offset by an increase in net pension liability of \$65,233.

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

Changes in Net Position

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	2017	2016	2017	2016
Taxes:				
Property	\$ 10,274,236	\$ 10,218,635	\$ -	\$ -
Excise	1,495,204	1,401,368	-	-
Program revenues:				
Charges for services	264,404	261,532	669,046	651,070
Operating grants & contributions	233,870	232,756	-	-
Capital grants & contributions	226,500	481,546	-	-

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	2017	2016	2017	2016
Grants and contributions not restricted to specific programs:				
Homestead exemption	181,599	122,588	-	-
BETE reimbursement	25,360	26,635	-	-
Other federal aid	1,026,104	114,826	-	-
Other state aid	29,411	31,445	-	-
State revenue sharing	395,354	413,142	-	-
Investment earnings	172,487	23,374	-	-
Miscellaneous revenues	<u>68,041</u>	<u>111,602</u>	<u>22,770</u>	<u>7,523</u>
Total revenues:	14,392,570	13,439,449	691,816	658,593
Expenses				
Current:				
General government	2,542,437	1,335,173	-	-
Public safety	2,670,718	2,463,236	-	-
Public works	1,442,549	1,520,830	-	-
Health & welfare	50,303	44,234	-	-
Recreation & culture	246,907	240,941	-	-
Education	6,970,843	6,696,358	-	-
County tax	355,947	351,554	-	-
Outside appropriations	14,274	11,624	-	-
Unclassified	137,382	151,949	620,584	592,520
Unallocated depreciation	<u>12,777</u>	<u>12,958</u>	<u>-</u>	<u>-</u>
Total expenses:	14,444,137	12,828,857	620,584	592,520
Net transfers	<u>8,366</u>	<u>15,234</u>	<u>(8,366)</u>	<u>(15,234)</u>
Change in net position	(43,201)	625,826	62,866	50,839
Net position - July 1, restated	<u>11,549,998</u>	<u>10,924,172</u>	<u>3,462,868</u>	<u>3,412,029</u>
Net position - June 30	<u>\$ 11,506,797</u>	<u>\$ 11,549,998</u>	<u>\$ 3,525,734</u>	<u>\$ 3,462,868</u>

Approximately 71.4% of the Town's revenues come from property taxes, while 10.4% comes from excise taxes and 4.4% from the State of Maine in the form of revenue sharing, homestead exemptions, BETE reimbursements, general assistance reimbursement, and other state aid. During fiscal year 2017, the Town received 7.1% from federal aid, i.e. the EPA Brownfield Grant funds.

The revenue for the Town's governmental activities of \$14,392,570 increased \$953,121, which was just over a 7.1% increase from the fiscal year 2016's amount of \$13,439,449. There are a number of revenue sources that contributed to this substantial increase and they are identified below:

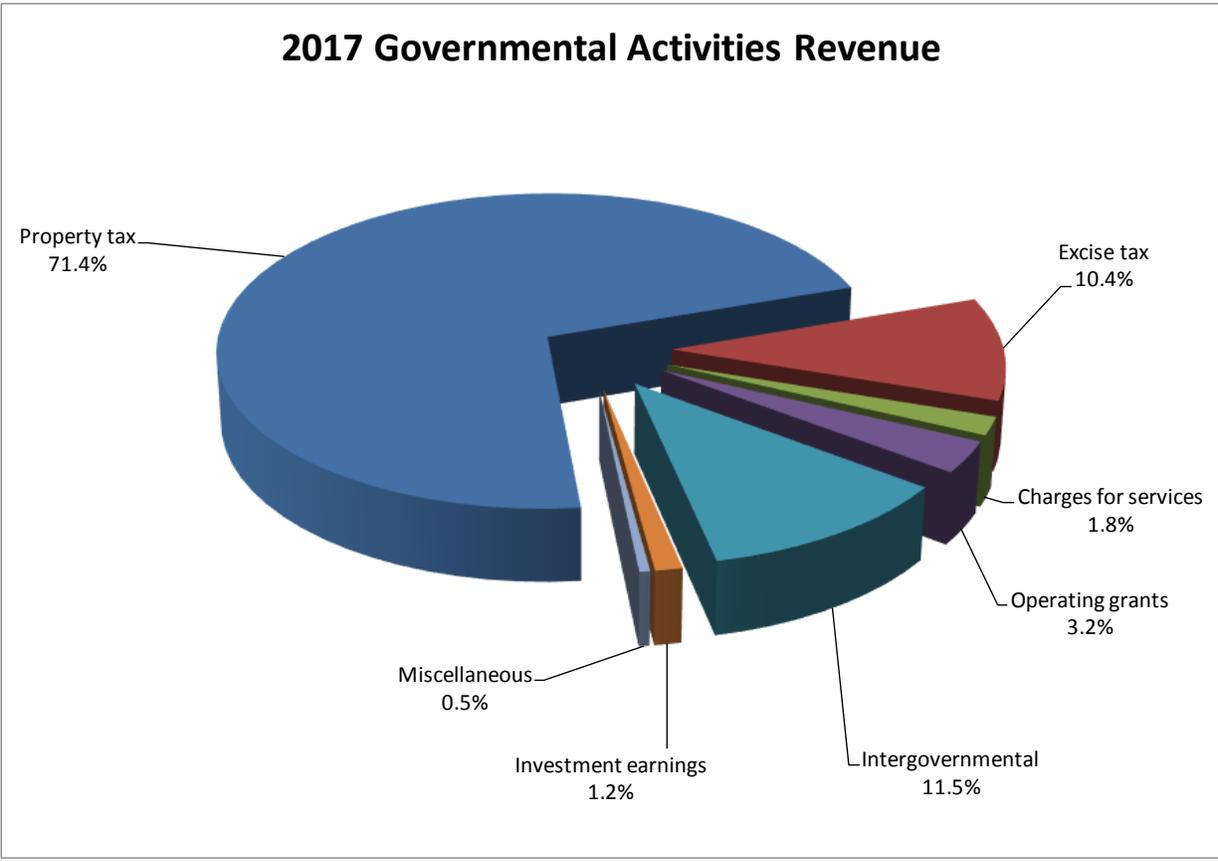
Capital grants and contributions saw an increase of \$949,192 or 134.0% over fiscal year 2016. The major contributors to this increase was the grant funds received from the EPA's Brownfield Cleanup Grant of \$1,026,104 for costs associated with the former Prime Tanning site cleanup work.

Investment earnings saw a significant increase of 637.9% or \$149,113 over fiscal year 2016. The largest contributor to this increase was the net gain seen on the investments for the Cemetery Trust Fund and the Lena Clark Trust Fund for the fiscal year.

The homestead exemption saw an increase of \$59,011 or 48.1% increase over fiscal year 2016. Although there was 39 fewer homestead exemptions for tax year 2017 than tax year 2016, the exemption amount for tax year 2017 was \$20,000 compared to \$10,600 for tax year 2016. In both years the Town received a 50% reimbursement from the State of Maine.

Excise taxes saw an increase of \$93,836 or 6.7% increase over fiscal year 2016. New vehicles being registered bring in a higher excise taxes and during fiscal year 2017 \$262,846 was collected in excise taxes for year 1, which are current or new model year vehicle registrations and slightly lower than what year 1 was for fiscal year 2016.

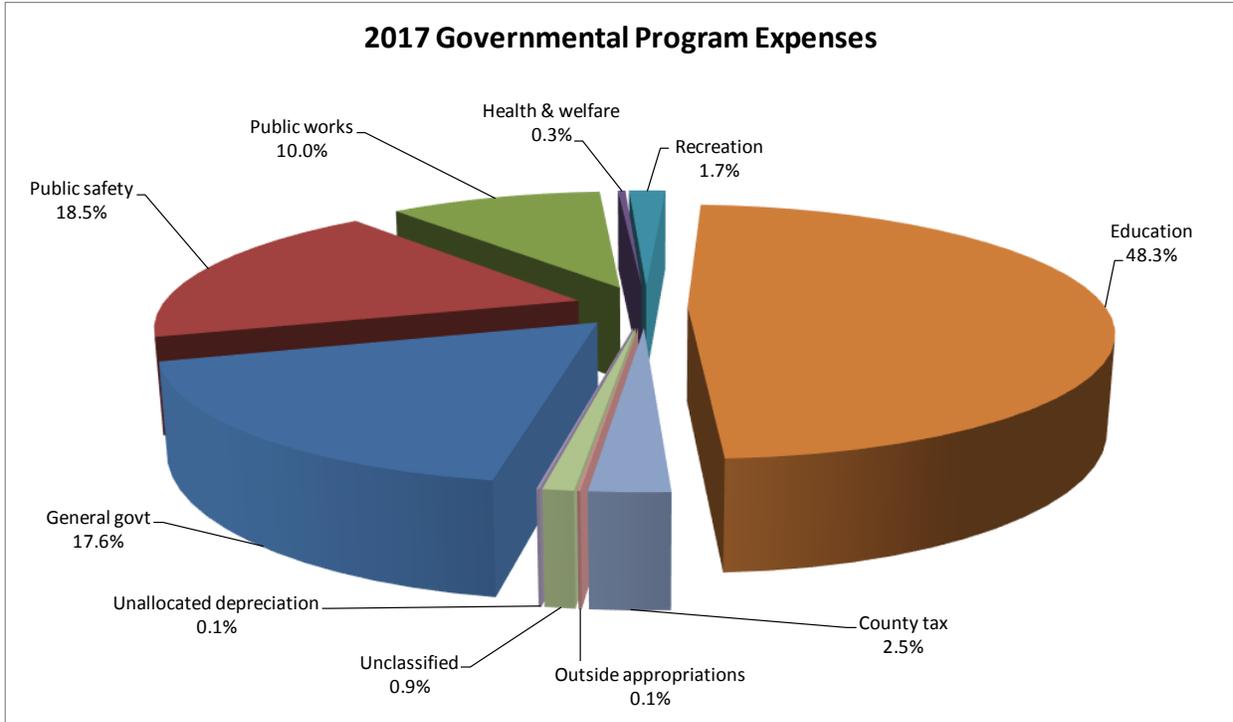
The following pie chart shows the sources of revenue for fiscal year 2017.



The expenses for the Town’s governmental activities were up by 12.6% or \$1,615,280 when compared to fiscal year 2016. The Town’s share of MSAD 60’s budget makes up 48.3% of the expenses for fiscal year 2017 and is up 4.1% or \$274,485 from the fiscal year 2016 assessment. Whereas, the general government activity, which makes up 17.6% of the expenses for fiscal year 2017, saw the largest increase between the years with expenses up \$1,207,264 or 90.4% over fiscal year 2016. This was due in large part to the expenses associated with the EPA Brownfields Cleanup Grant, which amounted to \$1,240,087.

Although the Public Safety activity was 18.5% of the expenses for fiscal year 2017, it was only up 8.4% over fiscal year 2016 expenses. This category covers the police and fire operations as well as the public hydrant fees charged by the Berwick Water Dept.

The following pie chart shows the functional expenses for fiscal year 2017.



Proprietary fund revenues were up \$33,223 or 5.0% due to the increase in miscellaneous revenues. Miscellaneous revenues were up \$15,247 due to a reimbursement from the Maine Municipal Bond Bank’s Capacity Development grant account for \$15,000 as a 50% match to the \$30,000 expended with Tighe & Bond to develop a Comprehensive System Facilities Plan during fiscal year 2016.

Expenses were up only \$28,064 or 4.7% in fiscal year 2017 when compared to fiscal year 2016. The Water Dept. in an attempt to address the manganese issue in the water supply worked with an engineering firm to develop a procedure to remove the manganese from the water as it enters the plant. As of June 30, 2017, the department had expended just over \$39,000 on this project, which is anticipated to be completed by August 2017. The offset to these increased expenses was the reduction in depreciation expense for fiscal year 2017. The depreciation expense was (\$19,290) or -12.0% lower than for fiscal year 2016.

Governmental Activities

The cost of all governmental activities was \$14,444,137. The Town’s governmental activities include general government, public safety, public works, health and welfare, recreation, 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 \$10,274,236 or 71.1%, while some of the cost was paid by those who directly benefit from the programs -- \$264,404, by other governments and organizations that subsidized certain programs with operating grants and contributions -- \$233,870, and by other governments and organizations that subsidized certain programs with capital grants and contributions - \$226,500. The Town also received \$3,393,560 in other general revenues, such as State Revenue Sharing, motor vehicle and boat excise taxes, homestead exemption, other federal aid, and interest earnings, to fund operations during fiscal year 2017.

As a result of the Governmental activities' expenses of \$14,444,137 exceeding the revenues of \$14,400,936, the Town of Berwick realized a decrease to its net position of (\$43,201).

Proprietary Funds

The cost for the Water Department activities for fiscal year 2017 was \$620,584. The majority of revenues received by the Water Department were from charges for services in the amount of \$669,046. With revenues exceeding expenses, the Water Department realized an increase to its net position of \$62,866.

The Town's Funds

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

General Major Governmental Functions

General Fund:

The following table summarizes the fiscal year 2017 revenues by source for the General Fund with the 2016 information for comparison while the pie chart summaries the 2016 revenues by source. Information is from Statement E.

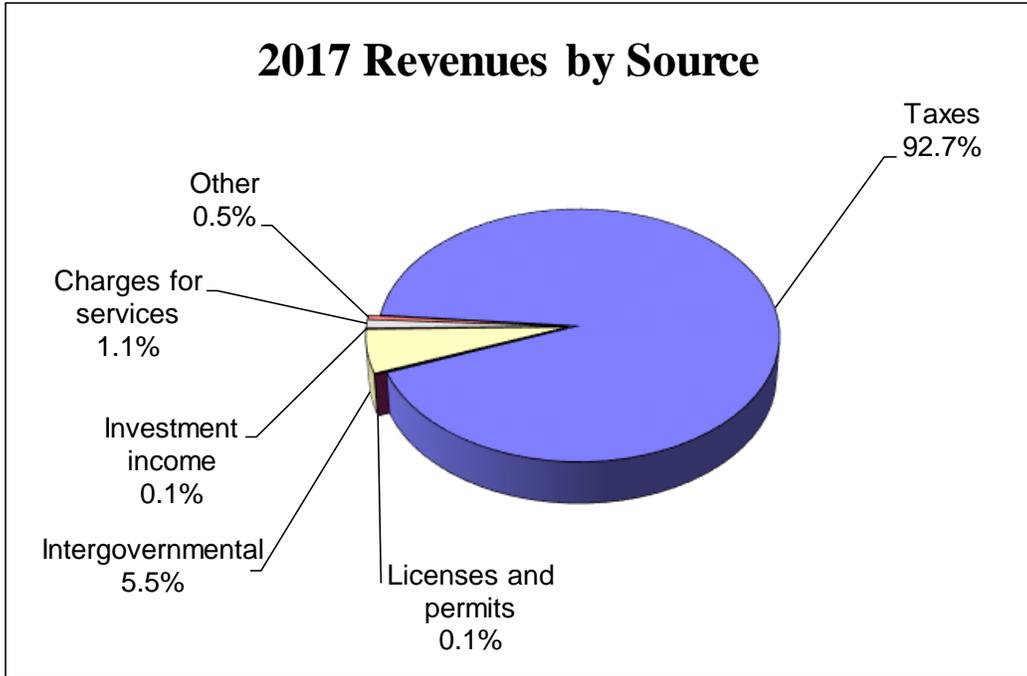
	<u>2017</u>	<u>2016</u>	\$ Chg.	% Chg.
Revenues by source:				
Taxes	\$ 11,765,351	\$ 11,757,673	\$ 7,678	0.1%
Licenses and permits	11,768	17,480	(5,712)	-32.7%
Intergovernmental	704,700	666,740	37,960	5.7%
Investment income	8,030	7,927	103	1.3%
Charges for services	134,722	140,521	(5,799)	-4.1%
Other	<u>68,041</u>	<u>111,602</u>	<u>(43,561)</u>	-39.0%
Total revenue	<u>\$ 12,692,612</u>	<u>\$ 12,701,943</u>	<u>\$ (9,331)</u>	-0.1%

General Fund revenues saw a decrease of -0.1% in fiscal year 2017 when compared to 2016. The following are some of the reasons for the changes in the revenue sources.

Intergovernmental: Revenues found in this category are generally reimbursements from other governments or grants. The largest increase in the category was from the homestead exemption reimbursement from the State of Maine, which was up \$59,011. As mentioned in a previous

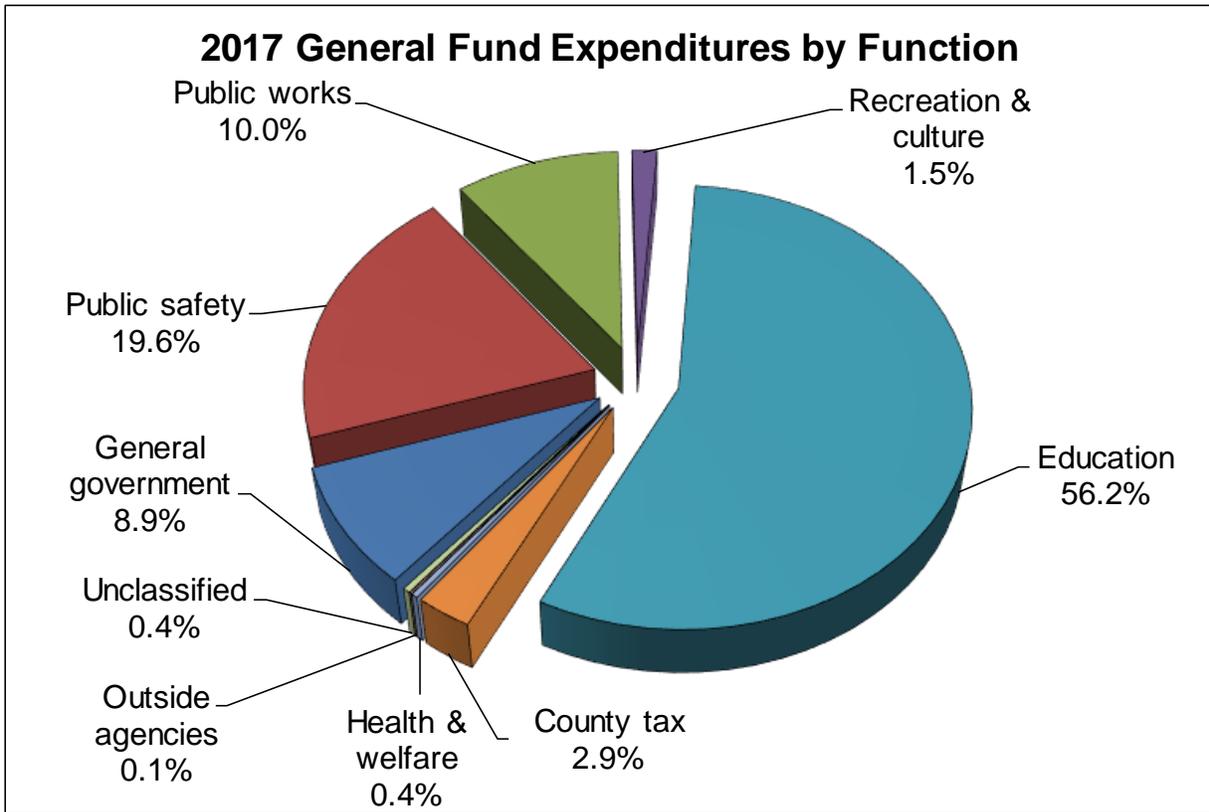
section, the number of exemptions were down in tax year 2017 but the amount being reimbursed was up from \$10,600 to \$20,000.

Other: The decrease in this category of (\$43,561) or -39.0% from fiscal year 2016 to fiscal year 2017 was primarily due to the decrease in the miscellaneous category, which amounted to (\$34,702) or -77.7%. Under the miscellaneous category in fiscal year 2016 there were a number of large revenues collections such as the net proceeds from the sale of a tax acquired property (i.e. after all the taxes were paid off) in the amount of \$19,956 and the sale of four old Town vehicles which generated \$9,500 in revenue for the Town.



The following table summarizes the General Fund expenditures by function for fiscal year 2017 with 2016 information for comparison while the pie chart displays the General Fund expenditures by function for fiscal year 2017. Information is from Statement E.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Expenditure by function:				
General government	\$ 1,105,928	\$ 1,074,271	\$ 31,657	2.9%
Public safety	2,433,028	2,270,077	162,951	7.2%
Public works	1,241,761	1,076,856	164,905	15.3%
Recreation & culture	188,694	186,873	1,821	1.0%
Education	6,970,843	6,696,358	274,485	4.1%
County tax	355,947	351,554	4,393	1.2%
Health & welfare	41,333	43,651	(2,318)	-5.3%
Outside agencies	14,274	11,624	2,650	22.8%
Unclassified	47,392	37,635	9,757	25.9%
Total expenditures	<u>\$ 12,399,200</u>	<u>\$ 11,748,899</u>	<u>\$ 650,301</u>	5.5%



The General Fund expenditures increased 5.5% or \$650,301 over fiscal year 2016 levels with the education function seeing the largest dollar increase of \$274,485 or 4.1%. However, other functions such as outside agencies and unclassified saw large percentage changes but small dollar increases. Besides the education function, the public safety and public works functions saw large dollar increases as well, \$162,951 and \$164,905 respectively.

The public safety function which saw a 7.2% or \$162,951 increase over fiscal year 2016 was the result of the following:

The increase in wages and benefits for police and fire was \$171,690, which was the result of hiring one new police officer and one new firefighter/EMT during fiscal year 2017. The budgeted wages and benefits for these two new positions was \$156,662. The remainder of the increase in these budget lines was due to negotiated wage increases with the two unions.

The public works function saw an increase of 15.3% or \$164,905 over the fiscal year 2016 amount. A number of factors resulted in the increased expenses during fiscal year 2017. The salt expenditures for fiscal year 2017 were \$117,930 more than in fiscal year 2016 due to the impact of the work done on the salt shed walls. More information about this impact is explained under the non-spendable fund balance section later on in this section. Wages and benefits increased by \$34,095 or 10% as a result of the Teamsters' union contract settlement. Fiscal year 2017 was the first year that the lease payment for the loader/backhoe purchased during fiscal year 2015 was budgeted in the operating budget instead of being paid out of the public works capital reserve account. The impact of this shift was \$16,527. And finally, the building maintenance expense increased by \$14,179 or 399.4% due to the installation of a new sliding gate at the entrance to the public works facility in the amount of \$9,000.

The net results of operations or net change in fund balance for fiscal year 2017 was a reduction of (\$299,722), after transfers in of \$50,000 and transfers out of \$643,134. The following table summarizes the General Fund's fund balance for fiscal year 2017 with 2016 information for comparison.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Nonspendable	\$ 145,008	\$ 194,150	\$ (49,142)	(25.3%)
Committed	683,585	635,940	47,645	35.0%
Unassigned	<u>2,077,827</u>	<u>2,376,052</u>	<u>(298,225)</u>	(12.6%)
Total fund balance	<u>\$ 2,906,420</u>	<u>\$ 3,206,142</u>	<u>\$ (299,722)</u>	(9.3%)

The General Fund's total fund balance decreased by -9.3% or (\$299,722) due to a number of factors.

The Nonspendable category saw a reduction of just over 25% primarily due to the change in the inventory valuation, which dropped by \$67,734. The Public Works Department, after repairing the salt shed walls, was able to re-fill the shed with salt before the end of the fiscal year resulting in the higher inventory valuation at June 30, 2016. However, the salt stockpile was used up during the winter of 2016-17 and the department was unable to replenish its supply once the funds budgeted for salt were used up. Offsetting this reduction was an increase of \$12,365 in the tax acquired property value. This was the result of the Board of Selectmen voting to move four real estate properties that had multiple years of foreclosed tax liens to the tax acquired property account and place the properties in the Town of Berwick's name beginning with tax year 2018. The Board also had the Town Manager put these properties out to tax acquired property bid and they sold two of the four properties as of June 30, 2017.

There were three items in the Committed category that resulted in the \$47,645 increase to the June 30, 2017 amount and they were: an increase of \$23,000 in the unfunded liability reserve to help fund the accrued compensated absence liability; an increase in the economic development carryforward account of \$14,474, which is primarily for the local match to any potential grants received for economic development such as sidewalks, street lights, and other infrastructure grant projects; and the Board's contingency carryforward account saw an increase of \$8,342.

Special Revenue Fund – Brownfield Cleanup Grants:

The Special Revenue Fund's Brownfield Cleanup Grants currently has three sources of revenue – federal EPA grant funds, federal EPA sub-grant funds through Southern Maine Planning and Development Commission (SMPDC), and local match funds from the Fund of Jupiter / Mark Kahaya, primary creditor in the Prime Tanning bankruptcy case.

The expenditures of the Brownfield Cleanup Grants for fiscal year ended June 30, 2017 were for cleanup and hazardous waste mitigation on the site of the former Prime Tanning property by EnviroVantage (the Contractor) with oversight by Crede Associates (the Engineer).

The net results of operations for fiscal year 2017 was a decrease of (\$14,983). The following table summarizes the Brownfield Cleanup Grants' fund balance for fiscal year 2017 with 2016 information for comparison.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Restricted	\$ <u>103,717</u>	\$ <u>118,700</u>	(\$14,983)	-12.6%
Total fund balance	\$ <u>103,717</u>	\$ <u>118,700</u>	(\$14,983)	-12.6%

Capital Improvement Projects Fund – Fire Department Reserve Fund:

The Capital Improvement Projects Fund's Fire Department Reserve Fund during fiscal year 2017 received \$1,000,000 in general obligation bond proceeds to purchase and equip two fire engines. The reserve account also received a transfer in of \$145,000 to fund various equipment purchases and building maintenance/repairs.

The expenditures incurred during fiscal year 2017 from the Fire Department Reserve account were primarily for the purchase and installation of a new repeater and antenna - \$29,629, purchased a hydraulic rescue tool for one of the new fire engines - \$19,833, various building repairs/improvements to the radio room and station - \$10,872, and personal protective equipment for the firefighters - \$8,664.

The net results of operations for fiscal year 2017 was an increase of \$1,072,104, after transfers in of \$145,000 and general obligation bond proceeds of \$1,000,000. The following table summarizes the Fire Department Reserve Fund's fund balance for fiscal year 2017 with 2016 information for comparison.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Committed	\$ <u>1,222,182</u>	\$ <u>150,078</u>	\$1,072,104	714.4%
Total fund balance	\$ <u>1,222,182</u>	\$ <u>150,078</u>	\$1,072,104	714.4%

Capital Improvement Projects Fund – Highway Improvement Reserve Fund:

The Capital Improvement Projects 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 2017 LRAP payment from the State was up \$176 from the amount received in fiscal year 2016.

The majority of the expenditures made during fiscal year 2017 from the Highway Improvement Reserve Fund were for the reclamation and binder coat of pavement for four roads – Diamond Hill Road, (from North Berwick line to Rocky Lane), at a cost of \$256,705, Wentworth Road, (from Saddle to Daltika), at a cost of \$131,892, Pond Road, (Berwick section), at a cost of \$41,611, and Beech Ridge Road, (Route 9 to North Berwick line), at a cost of \$27,675. The total cost to reclaim and put a binder coat of pavement on these four roads was \$457,883. The Town will need to do a final coat of pavement in the next year or two. The Town also replaced the roof on the salt shed at a cost of \$38,135.

The net results of operations for fiscal year 2017 was a decrease of (\$126,329), after transfers in of \$365,000. The following table summarizes the Highway Improvement Reserve Fund's fund balance for fiscal year 2017 with 2016 information for comparison.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Committed	\$ 166,513	\$ 292,842	(\$126,329)	-43.1%
Total fund balance	\$ <u>166,513</u>	\$ <u>292,842</u>	(\$<u>126,329</u>)	-43.1%

Permanent Fund – Lena Clark Trust Fund and Berwick Cemetery Trust Fund:

The Permanent Fund's Lena Clark Trust Fund received \$60,048 in investment income net of unrealized gains and losses during fiscal year 2017. This was a substantial increase of \$52,424 when compared to the fiscal year 2016 figure. While the Berwick Cemetery Trust received \$104,400 in investment income net of unrealized gains and losses, which was again a substantial increase of \$96,585 when compared to fiscal year 2016.

Investment management fees for fiscal year 2017 for the Lena Clark Trust were up \$303 and for the Berwick Cemetery Trust they were up \$169 when compared to fiscal year 2016. The Cemetery Trust also in late January 2017 remitted to the Berwick Cemetery Association the interest earnings for calendar year 2016, which amounted to \$32,568.

The net results of operations for fiscal year 2017 for the Lena Clark Trust saw an increase of \$53,462; while the Berwick Cemetery Trust saw an increase of \$70,633.

The following table summarizes the Lena Clark Trust Fund's fund balance for fiscal year 2017 with 2016 information for comparison.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Nonspendable	\$ 459,990	\$ 421,910	\$ 38,080	9.0%
Restricted	<u>66,985</u>	<u>51,603</u>	<u>15,382</u>	29.8%
Total fund balance	\$ <u>526,975</u>	\$ <u>473,513</u>	\$ <u>53,462</u>	11.3%

The following table summarizes the Berwick Cemetery Trust Fund's fund balance for fiscal year 2017 with 2016 information for comparison.

	<u>2017</u>	<u>2016</u>	<u>\$ Chg</u>	<u>% Chg</u>
Fund balance:				
Nonspendable	\$ 890,138	\$ 818,671	\$ 71,467	8.7%
Restricted	<u>8,049</u>	<u>8,883</u>	(<u>834</u>)	-9.4%
Total fund balance	\$ <u>898,187</u>	\$ <u>827,554</u>	\$ <u>70,633</u>	8.5%

Proprietary Funds

The Town's proprietary funds provide the same type of information found in the governmental-wide financial statements, but in more detail. The water department had an increase in net position for the current year of \$62,866 and a total net position of \$3,525,734.

General Fund Budgetary Highlights

As shown in Schedule 1, actual revenues came in under the estimated revenues by (\$497,657) and this shortfall was offset by actual expenditures coming in under budgeted appropriations by \$333,875. However, the general fund still showed a negative net effect on fund balance of (\$299,722). The largest contributor to this negative impact on fund balance was the recording of the uncollectible taxes from the former Prime Tanning site as part of the agreement with the Fund of Jupiter. The local match funds provided by the Fund of Jupiter were to be offset by the outstanding property taxes on the former Prime Tanning real estate accounts. The impact of this agreement was just over \$266,000.

The unassigned fund balance at \$2,077,827 is 13.7% of the total budgeted appropriations for FY2018 of \$13,710,815. 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 FY2019 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 2016-2017 was \$12,733,075. The Board of Selectmen in June made a few budget adjustments between departmental budgets to cover the overage in the Legal Services budget line under the General Expense budget. Other than these inter-departmental transfers, there were no other adjustments to the budget.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2017, the net book value of capital assets recorded by the Town increased by \$376,936. The change in governmental activities capital assets net was \$427,841, while the change in business-type activities capital assets net was (\$50,905).

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

	2017	2016
Art work and historical treasures	\$ 11,000	\$ 11,000
Construction in progress	557,434	-
Land and other non-depreciable assets	881,646	871,646
Buildings and improvements, land improvements	1,253,045	1,232,962
Machinery and equipment	1,110,659	1,061,682
Vehicles	923,141	966,888
Infrastructure	6,483,922	6,699,733
	<u>\$ 11,220,847</u>	<u>\$ 10,843,911</u>

At the end of fiscal year 2017, the Town had invested \$947,885 in a broad range of capital assets. The following chart identifies the assets that were added during fiscal year 2017.

Category		Category Total
Land		
Genl Govt	2.7 acres of land, tax map/lot U001-074	\$ 10,000
		\$ 10,000
Land improvements		
Public Works	Fence & slide gate - DPW entrance	9,000
		9,000
Building and building improvements		
Genl Govt	Re-roof Doran School gymnasium/kitchen	12,300
	Electric tower clocks w/controls	37,217
	Construction in progress - Town Hall auditorium windows (7)	58,876
Public Works	Salt shed roof	38,135
Recreation	10x20 shed	1,522
		148,050
Machinery and equipment		
Public Safety	ICM terminal server - Police	5,400
	Police Dept. server	4,709
	NEC SV9100 phone system - Police	8,223
	Polaris ATV - Police	13,305
	Motorola GTR 8000 base radio - Police	10,280
	Duo Legacy lightbar 48" (2017 Interceptor) - Police	3,000
	Watch Guard system for 2017 Interceptor - Police	4,300
	Kustom Signals radar unit (2017 Interceptor) - Police	2,441
	Panasonic CF-31 Toughbook (2017 Interceptor) - Police	5,177
	Watch Guard system for a cruiser - Police	4,895
	Kustom Signals radar unit - Police	2,441
	EZ hauler enclosed trailer - Police	3,100
	Motorola GTR 8000 base radio - Fire	10,280
	Holmatro cutter - Fire	5,719
	Holmatro spreader - Fire	6,728
	Holmatro ram - Fire	4,325
	Holmatro pump w/hoses - Fire	8,771
	Lenova IBM server - Fire	2,545
	Used 20 4-stroke boat motor - Fire	2,509
	RF Filtration System - Water Tower	30,780

Category		Category Total
Public Works	Motorola MTR 3000 base radio	7,917
	Used CAT 416C backhoe loader - Transfer Station	25,000
Water	Mueller B101 tapping machine	3,030
	Chlorine analyzer	3,568
	Stihl 14" cut quick saw w/accessories	1,840
	16 ft. SS floor mounted ladder	2,500
		<hr/>
		182,783
Vehicles		
Public Safety	Ford Explorer - Police Interceptor	26,783
Public Works	Everest 10 stainless-steel dump body	33,999
Water	2016 Ford F250 pickup truck	40,234
		<hr/>
		101,016
Infrastructure		
Public Works	Construction in progress - Beech Ridge Rd reclaim (Rt 9 to NB line)	27,676
	Construction in progress - Diamond Hill Rd reclaim (NB line to Rocky Ln)	256,705
	Construction in progress - Pond Rd reclaim (Berwick section)	41,611
	Construction in progress - Wentworth Rd reclaim (Saddle to Daltika)	131,892
Water	Construction in progress - Mn removal system	39,153
		<hr/>
		497,036
Total Assets Added During FY2017		<hr/> \$ 947,885 <hr/>

The total depreciation expense for 2017 was \$551,157. The governmental activities depreciation expense for 2017 was \$409,927, while the business-type activities depreciation expense for 2017 was \$141,230.

The Town has appropriated \$660,665 in fiscal year 2018 for the following capital expenditures:

Capital Item	Funding Amount
Electrical Upgrade - Town Hall	\$ 13,000.00
Cruisers (2) (1st Lease Payment)	11,665.00
Equipment for new Cruisers	25,000.00
Watch Guard Camera System	15,000.00
Video Monitoring DVR	10,000.00
Cell Phone Autopsy System	13,500.00
Hose Replacement	10,000.00
SCBA	5,000.00

Capital Item	Funding Amount
Personal Protective Gear	15,000.00
Hydraulic Rescue Tool	20,000.00
Fire Station Ventilation	5,000.00
Fire Station Design Plan	70,000.00
10-Wheeler (1st Lease Payment)	36,500.00
Sidewalk Plow (1st Lease Payment)	31,000.00
MS4 Outfall Project	50,000.00
Roads	<u>330,000.00</u>
Total:	\$ 660,665.00

Source of Funding	
Unassigned Fund Balance	\$ 500,000.00
Tax Rate	147,665.00
Lena Clark Trust Fund	<u>13,000.00</u>
Total:	\$ 660,665.00

Allocation by C.I.P. Reserve Account	
Planning	\$ 50,000.00
Town Hall	13,000.00
Police	75,165.00
Fire	125,000.00
Public Works	67,500.00
Highway Fund	<u>330,000.00</u>
Total:	\$ 660,665.00

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

Long-Term Debt Activity

As of June 30, 2017, the Town's General Fund had a total of \$1,125,000 in outstanding general obligation bonds. These bonds were issued through the Maine Municipal Bond Bank in November 2016. The Town's Proprietary Fund – Berwick Water Department, as of June 30, 2017 had a total of \$720,687 in outstanding general obligation debt versus \$856,787 last year. Other obligations include capital leases, vacation and sick time, and net pension liability.

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

Economic Factors and Next Year’s Budget and Tax Rates

The Town received approval of its Tax Increment Financing (TIF) application in July 2017 from the State of Maine Department of Economic and Community Development (DEDC). The TIF term is for 20 years beginning July 1, 2017 and ending June 30, 2037. The original assessed valuation of the District, known as the Village Overlay District, was established as of 4/1/2015 in the amount of \$13,203,300. The Town’s voters approved capturing 100% of the increased assessed valuation within the District to fund approved activities and projects as outlined in the application to the State DEDC. For further information about the TIF refer to Note 13.

On July 24, 2017, the Town was officially awarded another \$200,000 in hazardous substances grant funds to clean up the former Prime Tanning building at 35 Sullivan Street from the Environmental Protection Agency (EPA), which the Town can begin utilizing after October 1, 2017.

A Special Town Meeting vote was held on August 8, 2017 to see if the voters would authorize the Board of Selectmen to raise the sum not to exceed \$200,000 for the purchase, renovation, and capital improvements for the property located at 71 Sullivan Street. The voters approved the warrant article.

The Town’s assessed value ratio as of April 1, 2017 is 100%, down (5.0%) from the April 1, 2016 assessed value ratio and is under the State maximum cap of 110%.

The total assessed value as of April 1, 2017, is \$646,976,541, which is an increase of \$8,758,692 or 1.4% from the prior year.

The Town of Berwick’s 2018 tax rate is \$17.15. The following chart shows the change in the Town’s tax rate from 2017 to 2018.

	<u>2018</u>	<u>2017</u>	<u>\$ Chg</u>	<u>% Chg</u>	<u>Allocation</u>
Town	\$ 5.35	\$ 5.32	\$0.03	0.6%	31.2%
School	11.24	10.92	0.32	2.9%	65.5%
County	<u>0.56</u>	<u>0.56</u>	<u>0.00</u>	<u>0.0%</u>	<u>3.3%</u>
Totals:	<u>\$17.15</u>	<u>\$16.80</u>	<u>\$0.35</u>	<u>2.1%</u>	<u>100.0%</u>

The Town’s municipal appropriation is \$6,075,950, an increase of \$212,456 or 3.6% when compared to FY 2017. An increase in non-property tax revenue of \$156,399 resulted in a net appropriation of \$3,401,342, which was an increase of \$56,057 or 1.7%.

A few of the increases in the municipal budget are:

- The new debt service for the two fire trucks and work done on the Town Hall auditorium and clock tower. However, these expenditures will be covered by reserve funds and the Lena Clark Trust fund.
- The change in health insurance to an HRA (health reimbursement account) which the Town is funding 100% is reflected in the General Expense budget. However, reductions in the health insurance lines in many of the departments are helping to offset the increase in the General Expense budget.

- The increase in the 1C retirement plan for the police and firefighters saw an increase of 10.6% in the contribution rates from 14.2% to 15.7%, effective July 1, 2017.
- The funding for a part-time administrative assistant in the Public Works Dept. is reflected in the fiscal year 2018 budget. This was the only additional personnel costs in fiscal year 2018.

Many of the increases seen in the fiscal year 2018 budget have been offset by higher revenue estimates particularly in the excise tax/registration fees and building/electrical/plumbing permit fees. Also, as mentioned above, transfers in from the Fire Dept.'s capital reserve fund and the Lena Clark trust fund to cover the debt service cost for FY18 have contributed to the increase in non-property tax revenues.

The Town's contribution to MSAD #60's budget is \$7,275,022; an increase of \$304,179 or 4.4%. And the County tax assessment is a slight increase of \$3,895, or 1.1%.

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, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 3,920,835	\$ 149,259	\$ 4,070,094
Restricted cash - GOB	1,005,899	-	1,005,899
Investments	1,349,291	-	1,349,291
Receivables:			
Accounts	88,978	196,720	285,698
Taxes receivable (net of allowance of \$13,158)	377,259	-	377,259
Tax liens	320,253	-	320,253
Due from other governments	118,511	-	118,511
Tax acquired property	14,386	-	14,386
Prepaid expenses	61,084	-	61,084
Inventory	69,538	38,632	108,170
Internal balances	1,227	(1,227)	-
Total current assets	7,327,261	383,384	7,710,645
Noncurrent assets:			
Capital assets:			
Non-depreciable capital assets	1,313,281	136,799	1,450,080
Non-depreciable capital assets	5,931,916	3,838,851	9,770,767
Restricted cash - water tower	-	12,005	12,005
Total noncurrent assets	7,245,197	3,987,655	11,232,852
TOTAL ASSETS	14,572,458	4,371,039	18,943,497
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on pensions	1,161,786	94,335	1,256,121
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,161,786	94,335	1,256,121
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 15,734,244	\$ 4,465,374	\$ 20,199,618
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 186,912	\$ 6,873	\$ 193,785
Accrued wages and benefits	45,112	2,607	47,719
Due to other governments	37,796	-	37,796
Other liabilities	109,861	-	109,861
Accrued interest	-	5,068	5,068
Current portion of long-term obligations	114,934	147,647	262,581
Total current liabilities	494,615	162,195	656,810
Noncurrent liabilities:			
Net pension liability	1,931,955	156,871	2,088,826
Bonds payable	1,125,000	583,387	1,708,387
Capital lease payable	79,351	-	79,351
Accrued compensated absences	138,545	-	138,545
Total noncurrent liabilities	3,274,851	740,258	4,015,109
TOTAL LIABILITIES	3,769,466	902,453	4,671,919
DEFERRED INFLOWS OF RESOURCES			
Deferred amount on pensions	457,981	37,187	495,168
TOTAL DEFERRED INFLOWS OF RESOURCES	457,981	37,187	495,168
NET POSITION			
Net investment in capital assets	6,015,500	3,266,968	9,282,468
Restricted	1,585,997	12,005	1,598,002
Unrestricted	3,905,300	246,761	4,152,061
TOTAL NET POSITION	11,506,797	3,525,734	15,032,531
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 15,734,244	\$ 4,465,374	\$ 20,199,618

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Activities
For the Year Ended June 30, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Business-type Activities	Total
					Total Governmental Activities	Business-type Activities		
Primary government:								
Governmental activities:								
General government	\$ 2,542,437	\$ 102,533	\$ -	\$ 199,000	\$ (2,240,904)	\$ -	\$ -	(2,240,904)
Public safety	2,670,718	24,589	100,760	-	(2,545,369)	-	-	(2,545,369)
Public works	1,442,549	38,925	59,103	-	(1,344,521)	-	-	(1,344,521)
Health and welfare	50,303	-	10,550	-	(39,753)	-	-	(39,753)
Recreation	246,907	98,357	5,791	27,500	(115,259)	-	-	(115,259)
Education	6,970,843	-	-	-	(6,970,843)	-	-	(6,970,843)
County tax	355,947	-	-	-	(355,947)	-	-	(355,947)
Outside appropriations	14,274	-	-	-	(14,274)	-	-	(14,274)
Unclassified	137,382	-	57,666	-	(79,716)	-	-	(79,716)
Unallocated depreciation (Note 5)	12,777	-	-	-	(12,777)	-	-	(12,777)
Total governmental activities	14,444,137	264,404	233,870	226,500	(13,719,363)	-	-	(13,719,363)
Business-type activities:								
Water department	620,584	669,046	-	-	-	48,462	48,462	48,462
Total business-type activities	620,584	669,046	-	-	-	48,462	48,462	48,462
Total primary government	\$ 15,064,721	\$ 933,450	\$ 233,870	\$ 226,500	(13,719,363)	48,462	48,462	(13,670,901)
General revenues:								
Property taxes, levied for general purposes					10,274,236			10,274,236
Motor vehicle and boat excise taxes					1,495,204			1,495,204
Grants and contributions not restricted to specific programs:								
State Revenue Sharing					395,354			395,354
Homestead exemption					181,599			181,599
BETE reimbursement					25,360			25,360
Other State aid					29,411			29,411
Other Federal aid					1,026,104			1,026,104
Unrestricted investment earnings					172,487			172,487
Miscellaneous revenues					68,041		22,770	90,811
Net transfers					8,366		(8,366)	-
Total general revenues and transfers					13,676,162		14,404	13,690,566
Change in net position								
Net position - beginning, restated					(43,201)		62,866	19,665
					11,549,998		3,462,868	15,012,866
Net position - ending					\$ 11,506,797		\$ 3,525,734	\$ 15,032,531

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Balance Sheet
Governmental Funds
June 30, 2017

	General	Brownfield Cleanup Grants	Fire Department Reserve	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 3,826,993	-	-	-	26,830	49,041	17,971	3,920,835
Restricted cash - GOB	1,005,899	-	-	-	-	-	-	1,005,899
Investments	-	-	-	-	500,145	849,146	-	1,349,291
Receivables:								
Accounts	47,299	39,000	-	-	-	-	2,679	88,978
Taxes (net of allowance for uncollectibles)	394,212	-	-	-	-	-	-	394,212
Tax liens	320,253	-	-	-	-	-	-	320,253
Due from other governments	-	104,650	-	-	-	-	13,861	118,511
Tax acquired property	14,386	-	-	-	-	-	-	14,386
Prepaid expenses	61,084	-	-	-	-	-	-	61,084
Inventory	69,538	-	-	-	-	-	-	69,538
Due from other funds	7,534	53,488	1,222,182	166,513	-	-	435,186	1,884,903
Total assets	\$ 5,747,198	197,138	1,222,182	166,513	526,975	898,187	469,697	9,227,890

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**

Liabilities:								
Accounts payable	93,491	93,421	-	-	-	-	-	186,912
Accrued wages and benefits	45,112	-	-	-	-	-	-	45,112
Due to other governments	37,796	-	-	-	-	-	-	37,796
Planning escrow accounts	109,861	-	-	-	-	-	-	109,861
Prepaid taxes	16,953	-	-	-	-	-	-	16,953
Due to other funds	1,877,369	-	-	-	-	-	6,307	1,883,676
Total liabilities	2,180,582	93,421	-	-	-	-	6,307	2,280,310
Deferred inflows of resources:								
Deferred tax revenues	660,196	-	-	-	-	-	-	660,196
Total deferred inflows of resources	660,196	-	-	-	-	-	-	660,196
Fund balances:								
Nonspendable	145,008	-	-	-	459,990	890,138	-	1,495,136
Restricted	-	103,717	-	-	66,985	8,049	57,118	235,869
Committed	683,585	-	1,222,182	166,513	-	-	267,465	2,339,745
Assigned	-	-	-	-	-	-	138,807	138,807
Unassigned	2,077,827	-	-	-	-	-	-	2,077,827
Total fund balances	2,906,420	103,717	1,222,182	166,513	526,975	898,187	463,390	6,287,384
Total liabilities, deferred inflows of resources and fund balances	\$ 5,747,198	197,138	1,222,182	166,513	526,975	898,187	469,697	9,227,890

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, 2017

Total fund balances - total governmental funds, Statement C	\$	6,287,384
<p>Amounts reported for governmental activities in the statement of net position (Statement A) are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore not reported in the funds. More specifically:</p>		
Non-depreciable capital assets	\$	1,313,281
Depreciable capital assets, net		<u>5,931,916</u>
<p>Deferred outflows of resources are not financial resources and therefore not reported in the funds.</p>		
		1,161,786
<p>Long-term liabilities are not due and payable in the current period and therefore not reported in the funds:</p>		
General obligation bonds		(1,125,000)
Capital leases		(104,697)
Compensated absences		(228,133)
Net Pension liability		(1,931,955)
<p>Deferred inflows of resources are not available in the current period and therefore not reported in the funds.</p>		
		(457,981)
<p>Deferred revenues -- more specifically, property taxes and liens not reported on Statement A</p>		
		660,196
Net position of governmental activities		\$ 11,506,797

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, 2017

	General	Brownfield Cleanup Grants	Fire Department Reserve	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
Revenues:								
Taxes								
Property taxes	\$ 10,270,147	-	-	-	-	-	-	10,270,147
Excise taxes	1,495,204	-	-	-	-	-	-	1,495,204
Licenses and permits	11,768	-	-	-	-	-	-	11,768
Intergovernmental	704,700	1,026,104	-	59,103	-	-	32,064	1,821,971
Investment income, net of unrealized gains/(losses)	8,030	-	-	-	60,048	104,400	9	172,487
Charges for services	134,722	199,000	-	-	-	5,600	209,541	548,863
Unclassified	68,041	-	-	-	-	-	-	68,041
Total revenues	12,692,612	1,225,104	-	59,103	60,048	110,000	241,614	14,388,481
Expenditures:								
Current:								
General government	1,105,928	-	-	-	-	-	250	1,106,178
Public safety	2,433,028	-	72,896	-	-	-	46,219	2,552,143
Public works	1,241,761	-	-	-	-	-	-	1,241,761
Recreation & culture	188,694	-	-	-	-	-	52,569	241,263
Education	6,970,843	-	-	-	-	-	-	6,970,843
County tax	355,947	-	-	-	-	-	-	355,947
Health & welfare	41,333	-	-	-	-	-	8,970	50,303
Outside appropriations	14,274	-	-	-	-	-	14,274	14,274
Unclassified	47,392	-	-	-	3,936	39,367	46,687	137,382
Capital outlay	-	1,240,087	-	550,432	-	-	285,026	2,075,545
Total expenditures	12,399,200	1,240,087	72,896	550,432	3,936	39,367	439,721	14,745,639
Excess (deficiency) of revenues over (under) expenditures	293,412	(14,983)	(72,896)	(491,329)	56,112	70,633	(198,107)	(357,158)
Other financing sources (uses):								
Long-term debt issued	-	-	1,000,000	-	-	-	125,000	1,125,000
Capital leases	-	-	-	-	-	-	53,300	53,300
Transfers in	50,000	-	145,000	365,000	-	-	115,762	675,762
Transfers out	(643,134)	-	-	-	(2,650)	-	(21,612)	(667,396)
Total other financing sources (uses)	(593,134)	-	1,145,000	365,000	(2,650)	-	272,450	1,186,666
Net change in fund balances	(299,722)	(14,983)	1,072,104	(126,329)	53,462	70,633	74,343	829,508
Fund balances, beginning of year	3,206,142	118,700	150,078	292,842	473,513	827,554	389,047	5,457,876
Fund balances, end of year	\$ 2,906,420	103,717	1,222,182	166,513	526,975	898,187	463,390	6,287,384

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, 2017

Net change in fund balances - total governmental funds (from Statement E)	\$	829,508
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		857,560
Capital assets disposed		(19,791)
Depreciation expense		(409,927)
		427,842
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(1,120,911)
Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period and therefore is not reported in the funds.		497,539
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 accrued compensated absences. (Note 6)		(23,545)
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 capital leases. (Note 6)		(27,088)
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 net pension liability. (Note 6)		(803,377)
Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period and therefore is not reported in the funds. (Note 9)		176,831
Change in net position of governmental activities (see Statement B)		\$ (43,201)

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2017

	Enterprise Funds
	Water
	Department
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 149,259
Accounts receivable (net of allowance for uncollectibles, \$3,500)	196,720
Inventory	38,632
Total current assets	<u>384,611</u>
Noncurrent assets:	
Capital assets:	
Land	97,646
Construction in progress	39,153
Buildings and improvements	1,435,014
Vehicles and equipment	1,009,171
Plant / infrastructure	4,020,580
Total capital assets	6,601,564
Less: accumulated depreciation	(2,625,914)
Restricted cash - water tower	12,005
Total noncurrent assets	<u>3,987,655</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on pensions	94,335
Total deferred outflows of resources	<u>94,335</u>
Total assets and deferred outflows of resources	\$ 4,466,601
LIABILITIES AND NET POSITION	
Current liabilities:	
Accounts payable	\$ 6,873
Accrued payroll and related liabilities	2,607
Accrued interest	5,068
Current portion of long-term debt	147,647
Due to other funds	1,227
Total current liabilities	<u>163,422</u>
Noncurrent liabilities:	
Bonds payable	583,387
Net pension liability	156,871
Total noncurrent liabilities	<u>740,258</u>
Total liabilities	903,680
DEFERRED INFLOWS OF RESOURCES	
Deferred amount on pensions	37,187
Total deferred inflows of resources	<u>37,187</u>
NET POSITION	
Net investment in capital assets	3,266,968
Restricted for water tower	12,005
Unrestricted	246,761
Total net position	<u>3,525,734</u>
Total liabilities, deferred inflows of resources and net position	\$ 4,466,601

See accompanying notes to financial statements.

Statement H

TOWN OF BERWICK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2017

	Enterprise Funds
	Water
	Department
Operating revenues:	
Charges for services	\$ 669,046
Other	19,650
Total operating revenues	688,696
Operating expenses:	
Labor and salaries	164,033
Employee benefits	79,665
Payroll taxes	18,091
Audit services	1,900
Contract labor and other services	5,670
Operating supplies	57,837
Equipment / equipment maintenance	36,269
Purchase of power	31,759
Utilities	8,907
Water testing	3,170
Sewer disposal	22,297
Postage	3,181
Clothing	6,311
Depreciation	141,230
Miscellaneous	16,462
Total operating expenses	596,782
Operating income (loss)	91,914
Nonoperating revenues (expenses):	
Interest income	3,120
Interest expense	(23,802)
Transfers in	21,634
Transfers out	(30,000)
Total nonoperating revenues (expenses)	(29,048)
Change in net position	62,866
Net position, beginning of year, restated	3,462,868
Net position, end of year	\$ 3,525,734

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2017

	Enterprise Funds
	Water Department
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 670,964
Other receipts	19,650
Payments to employees	(109,573)
Payments to suppliers	(335,762)
Net cash provided (used) by operating activities	245,279
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	(30,000)
Net cash provided (used) by noncapital financing activities	(30,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(90,325)
Principal payments on bond payable	(136,100)
Interest payments on bond payable	(24,649)
Transfers - debt service	21,634
Net cash provided (used) by capital and related financing activities	(229,440)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	3,120
Net cash provided (used) by investing activities	3,120
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(11,041)
CASH AND CASH EQUIVALENTS - JULY 1	172,305
CASH AND CASH EQUIVALENTS - JUNE 30	\$ 161,264
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 91,914
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	141,230
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	1,918
(Increase) decrease in inventory	5,771
(Increase) decrease in deferred outflows of resources	(40,400)
(Decrease) increase in accounts payable	(9,320)
(Decrease) increase in accrued payroll	783
(Decrease) increase in due to other funds	(294)
(Decrease) increase in compensated absences	2,802
(Decrease) increase in net pension liability	65,233
(Decrease) increase in deferred inflows of resources	(14,358)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 245,279

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

		Private-purpose Trust Fund Clark Clement Scholarship
<hr/>		
ASSETS		
Cash and cash equivalents	\$	33,971
<hr/>		
Total assets		33,971
<hr/>		
LIABILITIES		
Accounts payable		-
<hr/>		
Total liabilities		-
<hr/>		
NET POSITION		
Restricted - donor endowment		30,000
Unrestricted		3,971
<hr/>		
Total net position		33,971
<hr/>		
TOTAL LIABILITIES AND NET POSTION	\$	33,971

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, 2017

		Private-purpose Trust Funds Clark Clement Scholarship
<hr/>		
Additions:		
Investment income	\$	17
Total additions		17
<hr/>		
Deductions:		
Scholarships awarded		-
Total deductions		-
<hr/>		
Change in net position		17
Net position, beginning of year		33,954
<hr/>		
Net position, end of year	\$	33,971

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

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).

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

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.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

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

The Town reports the following major governmental funds:

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Special Revenue Funds' Brownfield Clean-up Grants have been presented as a major fund as the result of receiving six \$200,000 brownfield clean up grants from the Environmental Protection Agency (EPA) with the first \$600,000 awarded to the Town in July 2015. The second \$600,000 grant was awarded to the Town in May 2016. The majority of the clean-up work has occurred during fiscal year 2017 with more than \$1,200,000 in expenditures.
- c. The Capital Projects Funds' Fire Department Reserve has been presented as a major fund due to the issuance of General Obligation Bonds to purchase and equipment two fire engines at a cost of \$1,000,000.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- d. The Capital Projects Funds' Highway Improvement Reserve has been presented as a major fund. This reserve fund accounts for the construction and repair of roads, bridges, and sidewalks, and includes the cost of engineering services and any associated drainage work. It also accounts for the repair, maintenance, construction, and/or renovation work on the Public Works facilities such as the salt shed and garage.
- e. The Permanent Funds' Lena Clark Trust has been presented as a major fund. This fund was established in 1928 to construct a Town Hall and provide on-going capital maintenance for the Town Hall. Only the interest may be utilized for major building repairs.
- f. The Permanent Funds' Berwick Cemetery Association Trust has been presented as a major fund. This fund was established to be used for the care and upkeep of the Evergreen Cemetery. Only the interest may be utilized and is annually remitted to the Berwick Cemetery Association to assist in funding their maintenance and upkeep of the cemetery.

Additionally, the Town reports the following non-major fund types:

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

2. Proprietary Funds

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support 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 Town has one private-purpose trust fund which is the Clark-Clement Scholarship.

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, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

D. Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

“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, Capital Improvement Projects Funds, or Proprietary Funds.

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

G. Inventories and Prepaid Items

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using first-in/first-out (FIFO) method. The costs of inventories are recognized as expenditures when used (consumption method).

Inventories of the Town consists of the trash bag inventory maintained by the Town Clerks' Department, the gas and diesel fuel remaining in the tanks at year-end, the salt remaining in the salt shed at year-end, and various parts and supplies maintained by the Public Works Department such as culverts, oil, street sign parts, plow parts, etc. Inventories of the Water Department consists of water treatment chemicals, and parts and supplies to maintain hydrants, valves, and pumps.

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

H. Interfund Receivables and Payables

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

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 \$279,590 as of June 30, 2017 for taxes and liens receivables.

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.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Estimated use lives are as follows:

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

L. Restricted Cash

As a condition of the November 2016 bond issue from the Maine Municipal Bond Bank, the proceeds must be spent on approved capital projects (fire trucks and town hall renovations) or be used to pay annual principal payments on the bond. As of June 30, 2017, cash received from the bond issue totaling \$1,005,899 was unspent and restricted.

Effective October 1, 2015, the Maine Public Utilities Commission approved a rate increase to fund the repair and maintenance of the Town’s water tank over a twenty-year period. The Town is required to set aside revenues collected on an annual basis. At June 30, 2017, cash receipts and interest earned totaling \$12,005 was unspent and restricted.

M. 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, capital leases, compensated absences, and net pension liability.

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term liabilities in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2017, the Town's liability for compensated absences is \$238,480. For more detailed information on compensated absences see Note 6, E.

O. Pensions

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

P. Deferred Outflows and Inflows of Resources

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

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

Q. Net Position

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

R. Fund Balances

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

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

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

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

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

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

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$2,077,827 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 2016 to 2017:

Town of Berwick, Maine			
Fund Balances - Governmental Funds			
June 30,			
	2017	2016	\$ Change
Major Funds:			
General Fund:			
Nonspendable	\$ 145,008	\$ 194,150	\$ (49,142)
Committed	683,585	635,940	47,645
Unassigned	2,077,827	2,376,052	(298,225)
Subtotal General Fund	2,906,420	3,206,142	(299,722)
Brownfield Cleanup Grants:			
Restricted	103,717	118,700	(14,983)
Fire Department Reserve:			
Committed	1,222,182	150,078	1,072,104
Highway Improvement Reserve:			
Committed	166,513	292,842	(126,329)
Lena Clark Trust:			
Nonspendable	459,990	421,910	38,080
Restricted	66,985	51,603	15,382
Cemetery Trust:			
Nonspendable	890,138	818,671	71,467
Restricted	8,049	8,883	(834)
Total Major Funds	\$ 5,823,994	\$ 5,068,829	\$ 755,165

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Town of Berwick, Maine			
Fund Balances - Governmental Funds			
June 30,			
	<u>2017</u>	<u>2016</u>	<u>\$ Change</u>
Non-major Funds:			
Special Revenue Funds:			
Restricted	\$ 39,147	\$ 16,225	\$ 22,922
Committed	82,131	71,346	10,785
Assigned	138,807	105,373	33,434
Capital Projects Funds:			
Committed	185,334	178,244	7,090
Permanent Funds:			
Restricted	17,971	17,859	112
Total Non-major Funds	<u><u>\$ 463,390</u></u>	<u><u>\$ 389,047</u></u>	<u><u>\$ 74,343</u></u>

S. Revenue Recognition – Property Taxes – Modified Accrual Basis

The Town’s property tax for the current year was levied August 16, 2016 on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Taxes were due on October 17, 2016 and April 18, 2017. Interest on unpaid taxes commenced on October 18, 2016 and April 19, 2017, 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.

T. Program Revenues

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

U. Operating/Non-operating Proprietary Fund Revenues

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

V. Encumbrance Accounting

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

W. 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.

W. Comparative Data/Reclassifications

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

X. Implementation of New Accounting Standards

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 73, “*Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*”. The objective of this Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

Statement No. 74, “*Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*”. The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 77, “*Tax Abatement Disclosures*”. The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government’s future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government’s financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement No. 80, “*Blending Requirements for Certain Component Units*”. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, “*Irrevocable Split-Interest Agreements*”. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements – in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 82, “*Pension Issues*”. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

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

At June 30, 2017, the Town’s cash balances amounting to \$5,087,998 were comprised of deposits of \$5,265,587. Of these balances, \$313,948 were fully insured by federal depository insurance and consequently not exposed to custodial credit risk. The remaining balance of \$4,951,639 was collateralized with securities held by the institution in the Town’s name in the amount of \$4,502,439, with the remaining balance not insured or collateralized and therefore was subject to custodial risk. Cash equivalents of \$75,871 were covered by the Securities Investor Protection Corporation (SIPC).

At June 30, 2017, cash consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Checking, savings, NOW, and certificates of deposit accounts		
Government Funds	5,010,842	5,265,587
Cash equivalents	75,871	75,871
Petty Cash - Government Funds	<u>1,285</u>	<u>-</u>
Totals	\$ <u>5,087,998</u>	\$ <u>5,341,458</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. Of the Town’s investments, \$424,129 were covered by the Securities Investor Protection Corporation (SIPC). The remaining investments of \$925,162 were uncollateralized and uninsured.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2017, the Town’s investments were comprised of the following:

Investment Type	Fair Value	Maturities		
		Not Applicable	Less than 1 Year	1 Year to 5 Years
Mutual funds, ETFs and closed-end funds	\$ 1,336,694	-	1,336,694	-
Fixed income	12,597	12,597	-	-
Total Fair Value:	1,349,291	12,597	1,336,694	-
% of Portfolio:	100.0%	0.9%	99.1%	0.0%

Fair Value Hierarchy

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2017:

	June 30, 2017 Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Debt securities:				
U.S. Agency Securities	\$ 12,597	\$ 12,597	\$ -	\$ -
Total debt securities	12,597	12,597	-	-
Equity securities:				
Mutual funds - domestic and foreign	\$ 955,475	\$ 955,475	\$ -	\$ -
Exchange traded funds	381,219	381,219	-	-
Total equity securities	1,336,694	1,336,694	-	-
Total investments by fair value level	1,349,291	\$ 1,349,291	\$ -	\$ -
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market mutual funds	75,871			
Total cash equivalents measured at the NAV	75,871			
Total investments and cash equivalents measured at fair value	\$ 1,425,162			

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level 2 or 3 investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2017 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. As of June 30, 2017, the Town's investment in a U.S. Treasury bond was rated AAA (\$12,597), by the Standard & Poor's Rating Service.

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 formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 – RECEIVABLES

A. Summary

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>Brownfield Cleanup Grants Fund</u>	<u>Non-Major Funds</u>	<u>Total</u>
Receivables:					
Taxes	\$ 394,212	\$ -	\$ -	\$ -	\$ 394,212
Tax Liens	320,253	-	-	-	320,253
Accounts	47,299	196,720	39,000	2,679	285,698
Intergovernmental	-	-	104,650	13,861	118,511
Net total receivables	\$ 761,764	\$ 196,720	\$ 143,650	\$ 16,540	\$ 1,118,674

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 3 – RECEIVABLES (Continued)

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 \$660,196.

B. Property Taxes

Property taxes for the current year were committed on August 16, 2016, 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 105.0% of the estimated State valuation of \$599,350,000.

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 \$49,984 for the year ended June 30, 2017.

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

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

The following summarizes the 2017 and 2016 levies:

	<u>2017</u>	<u>2016</u>
Taxable Assessed Value	\$ 625,900,754	\$ 626,615,551
Tax Rate (per \$1,000)	<u>16.80</u>	<u>16.30</u>
Commitment	10,515,133	10,213,834
Supplemental Taxes Assessed	<u>20,919</u>	<u>4,801</u>
	10,536,052	10,218,635
Less: Abatements	5,697	1,167
Collections	<u>9,918,687</u>	<u>9,722,389</u>
Receivable at June 30, 2017 and 2016	611,668	495,079
Due Date(s)	1/2 10/17/2016	1/2 10/15/2015
	1/2 4/18/2017	1/2 4/15/2016
Interest Rates on Delinquent Taxes	7.0%	7.0%
Collection Rate	94.1%	95.2%

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 3 – RECEIVABLES (Continued)

C. Intergovernmental Receivables

Intergovernmental receivables are comprised of the following:

Other governmental funds:		
Brownfield grants special revenue funds:		
EPA brownfield cleanup grants	\$	73,662
SMPDC brownfield cleanup sub-grant		30,988
Police grants special revenue funds:		
OUI grant		935
ATV grant		1,320
Speed enforcement grant		4,365
Byrne JAG grant		2,621
Seatbelt grant		4,620
Total	\$	118,511

NOTE 4 – INTERFUND ACCOUNTS

Individual interfund loans receivable and payable balances at June 30, 2017 were as follows:

	Interfund loans receivable	Interfund loans payable
Governmental Funds:		
General fund	\$ 7,534	\$ 1,877,369
EPA brownfield grant	53,488	-
Fire department reserve	1,222,182	-
Highway improvement reserve	166,513	-
Enterprise fund	-	1,227
Other Governmental Funds:		
Special revenue funds:		
Town hall water damage	863	-
T-shirts/hats	644	-
Police grants	-	6,307
Recreation trips	49,609	-
Recreation programs	77,556	-
Riverfront project	3,238	-
Farmers' market	1,953	-
Community center	1,749	-
Ice rink	350	-
Recreation impact fee	13,750	-

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 4 – INTERFUND ACCOUNTS (Continued)

	Interfund loans receivable	Interfund loans payable
Open space impact fee	13,750	-
BEBA (fuel assistance)	3,808	-
MMEHT wellness incentive grant	201	-
York Hospital grant	250	-
Berwick community TV	82,131	-
Capital projects funds:		
Town hall reserve	69,069	-
Planning reserve	32,278	-
Police department reserve	16,796	-
Civil defense	3,156	-
Highway equipment reserve	31,923	-
Transfer station reserve	153	-
Recreation improvement reserve	31,959	-
Totals:	\$ 1,884,903	\$ 1,884,903

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

Interfund transfers during the year ended June 30, 2017 consisted of the following:

Fund	Transfer In	Transfer Out
General Fund	\$ 50,000	\$ 643,134
Fire department reserve fund	145,000	-
Highway improvement reserve fund	365,000	-
Lena Clark trust fund	-	2,650
Enterprise fund (water department)	21,634	30,000
Other governmental funds:		
Special revenue funds:		
Recreation fees fund	-	20,000
Capital project funds:		
Town Hall reserve fund	2,650	-
Planning reserve fund	1,612	-
Police department reserve fund	34,500	-
Transfer station reserve fund	25,000	-
Recreation improvement reserve fund	52,000	1,612
Total other governmental funds	115,762	21,612
Totals	\$ 697,396	\$ 697,396

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 4 – INTERFUND ACCOUNTS (Continued)

The transfers out comprised of the following:

1. From the General Fund: to provide funds for various capital projects (\$621,500) 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 to repair the rear wall in the Town Hall auditorium (\$2,650).
3. From the Enterprise Fund (Water Department): to provide funding for accounting and administrative services provided to the water department during fiscal year 2017 (\$30,000).
4. From the Special Revenue Fund's Recreation Fees Fund: to provide funding to offset the recreation operations budget for fiscal year 2017 (\$20,000).
5. From the Capital Projects Fund's Recreation Reserve Fund: voter approved closing out of the balance in the PSNH land purchase account and transferring it to the Planning Reserve Fund as additional funding for the Outfall 5 & 6 project (\$1,612).

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 5 – CAPITAL ASSETS

A summary of capital assets is as follows:

	<u>Balance 6/30/2016</u>	<u>Additions & Reclassifications</u>	<u>Deductions & Reclassifications</u>	<u>Balance 6/30/2017</u>
<u>Governmental Activities</u>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 774,000	\$ 10,000	\$ -	\$ 784,000
Works of Art	11,000	-	-	11,000
Construction in Progress	-	518,281	-	518,281
<i>Total Capital Assets, not being depreciated</i>	<u>785,000</u>	<u>528,281</u>	<u>-</u>	<u>1,313,281</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	163,111	9,000	(4,000)	168,111
Buildings and Improvements	1,167,882	87,652	-	1,255,534
Machinery and Equipment	1,141,486	171,845	(191,965)	1,121,366
Vehicles	2,462,902	60,782	(10,630)	2,513,054
Infrastructure	4,508,531	-	-	4,508,531
<i>Total Capital Assets, being depreciated</i>	<u>9,443,912</u>	<u>329,279</u>	<u>(206,595)</u>	<u>9,566,596</u>
Less Accumulated Depreciation:				
Land Improvements	(147,779)	(4,374)	2,002	(150,151)
Buildings and Improvements	(575,916)	(41,755)	-	(617,671)
Machinery and Equipment	(655,431)	(80,721)	174,171	(561,981)
Vehicles	(1,496,013)	(142,724)	10,630	(1,628,107)
Infrastructure	(536,417)	(140,353)	-	(676,770)
Total Accumulated Depreciation	<u>(3,411,556)</u>	<u>(409,927)</u>	<u>186,803</u>	<u>(3,634,680)</u>
Total Capital Assets, being depreciated, net	<u>6,032,356</u>	<u>(80,648)</u>	<u>(19,792)</u>	<u>5,931,916</u>
Governmental Activities Capital Assets, Net	<u>\$ 6,817,356</u>	<u>\$ 447,633</u>	<u>\$ (19,792)</u>	<u>\$7,245,197</u>

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 5 – CAPITAL ASSETS (continued)

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

	<u>2017</u>	<u>2016</u>
Administration	\$ 16,136	\$ 16,963
Police	55,405	44,134
Fire	95,145	90,072
Public Works	219,374	199,929
Recreation	7,166	6,071
Recycling	3,924	1,106
Town-wide	<u>12,777</u>	<u>12,276</u>
Total depreciation expense	<u>\$ 409,927</u>	<u>\$ 370,551</u>

	<u>Balance 6/30/16</u>	<u>Additions & Reclassifications</u>	<u>Deductions & Reclassifications</u>	<u>Balance 6/30/17</u>
<u>Business-type Activities</u>				
<i>Capital Assets, not being depreciated:</i>				
Land	\$ 97,646	\$ -	\$ -	\$ 97,646
Construction in Progress	-	39,153	-	39,153
<i>Total Capital Assets, not being depreciated</i>	<u>97,646</u>	<u>39,153</u>	<u>-</u>	<u>136,799</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	-	-	-	-
Buildings and Improvements	1,435,014	-	-	1,435,014
Machinery and Equipment	957,999	10,938	-	968,937
Vehicles	29,668	40,234	(29,668)	40,234
Infrastructure	<u>4,020,580</u>	<u>-</u>	<u>-</u>	<u>4,020,580</u>
<i>Total Capital Assets, being depreciated</i>	<u>6,443,261</u>	<u>51,172</u>	<u>(29,668)</u>	<u>6,464,765</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(809,350)	(28,442)	-	(837,792)
Machinery and Equipment	(382,372)	(35,291)	-	(417,663)
Vehicles	(29,669)	(2,039)	29,668	(2,040)
Infrastructure	<u>(1,292,961)</u>	<u>(75,458)</u>	<u>-</u>	<u>(1,368,419)</u>
Total Accumulated Depreciation	<u>(2,514,352)</u>	<u>(141,230)</u>	<u>29,668</u>	<u>(2,625,914)</u>
Total Capital Assets, being depreciated, net	<u>3,928,909</u>	<u>(90,058)</u>	<u>-</u>	<u>3,838,851</u>
Business-type Activities Capital Assets, Net	<u>\$ 4,026,555</u>	<u>\$ (50,905)</u>	<u>\$ -</u>	<u>\$ 3,975,650</u>

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

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, 2017, the Town was in compliance with these limitations.

B. Changes in Long-term Debt

Long-term liability activity for the year ended June 30, 2017, was as follows:

Governmental Activities:

	Balance 7/1/2016 (Restated)	Additions	Deletions	Balance 6/30/2017	Current Portion
Capital leases	\$ 77,609	\$ 53,300	\$ (26,212)	\$ 104,697	\$ 25,346
Bonds payable	-	1,125,000	-	1,125,000	-
Accrued compensated absences	204,589	39,711	(16,167)	228,133	89,588
Net pension liability	<u>1,128,578</u>	<u>987,757</u>	<u>(184,380)</u>	<u>1,931,955</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$1,410,776</u>	<u>\$2,205,768</u>	<u>\$(226,759)</u>	<u>\$3,389,785</u>	<u>\$ 114,934</u>

Business-type Activities:

	Balance 7/1/2016 (Restated)	Additions	Deletions	Balance 6/30/2017	Current Portion
Bonds payable	\$ 856,787	\$ -	\$(136,100)	\$ 720,687	\$ 137,300
Accrued compensated absences	7,545	2,802	-	10,347	10,347
Net pension liability	<u>91,638</u>	<u>80,204</u>	<u>(14,971)</u>	<u>156,871</u>	<u>-</u>
Business-type activities long-term liabilities	<u>\$ 955,970</u>	<u>\$ 83,006</u>	<u>\$(151,071)</u>	<u>\$ 887,905</u>	<u>\$ 147,647</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, 2017

NOTE 6 – LONG TERM DEBT (Continued)

The following is a summary of outstanding bonds payable at June 30, 2017:

	<u>Governmental Activities</u>
<p>\$1,125,000 - 2017 General Obligation Bond due in annual principal and interest installments through 11/01/2037. Interest is charged at various rates over the life of the bond starting at 1.26% and increasing to 3.91% with the last payment. This bond is broken down into two components – the first is \$1,000,000 for two fire engines plus equipment and has term of 20 years. The second is \$125,000 for windows including installation in the Town Hall auditorium and replacement of the clock workings in the Clock Tower at Town Hall and has a term of 10 years.</p>	<p style="text-align: right;"><u>\$ 1,125,000</u></p> <p style="text-align: right;"><u>\$ 1,125,000</u></p>
<u>Business-type Activities</u>	
<p>\$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.</p>	<p style="text-align: right;">\$ 342,119</p>
<p>\$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.</p>	<p style="text-align: right;">142,436</p>
<p>\$434,627 - 2009 General Obligation Bond due in semi-annual principal and administrative fee installments through October 2019. This is an ARRA drinking water state revolving loan so no interest is charged. Also, there was \$254,913 of principal forgiveness on this loan as a result of the American Recovery and Reinvestment Act of 2009. Semi-annual principal payments are either \$500 or \$11,226.</p>	<p style="text-align: right;">56,132</p>
<p>\$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.</p>	<p style="text-align: right;"><u>180,000</u></p> <p style="text-align: right;"><u>\$ 720,687</u></p>

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 6 – LONG TERM DEBT (Continued)

The General Fund pays all governmental activities long-term debt service requirements. The annual debt service requirements to amortize bonds and notes payable are as follows:

<u>Governmental Activities</u>			
Year	Principal	Interest	Total Debt Service
2018	\$ -	\$ 28,698	\$ 28,698
2019	62,500	30,355	92,855
2020	62,500	29,517	92,017
2021	62,500	28,576	91,076
2022	62,500	27,523	90,023
2023-2027	312,500	118,063	430,563
2028-2032	262,500	78,858	341,358
2033-2037	250,000	33,787	283,787
2038-2042	50,000	978	50,978
	<u>\$ 1,125,000</u>	<u>\$ 376,355</u>	<u>\$ 1,501,355</u>

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

<u>Business-type Activities</u>			
Year	Principal	Interest	Total Debt Service
2018	\$ 137,300	\$ 18,732	\$ 156,032
2019	138,555	16,868	155,423
2020	100,151	15,074	115,225
2021	61,807	13,145	74,952
2022	63,239	11,084	74,323
2023-2027	219,635	26,680	246,315
	<u>\$ 720,687</u>	<u>\$ 101,583</u>	<u>\$ 822,270</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending June 30, 2017 was \$20,678.

D. Capital Leases

The Town has entered into a seven-year lease agreement for the purchase of a loader/backhoe and a five-year lease for the purchase of a fully equipped police cruiser. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded in the governmental-

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 6 – LONG TERM DEBT (Continued)

wide financial statements at the present value of future minimum lease payments as of the date of their inception.

The following is a summary of the capital lease commitment as of June 30, 2017:

	Original Purchase Price	Annual Depreciation Expense	Total Minimum Lease Payments	Interest	Present Value of Minimum Lease Payments
Loader/Backhoe	\$ 108,800	\$ 7,712	\$ 65,834	\$ 3,185	\$ 62,649
2017 Cruiser & Equipment	<u>53,300</u>	<u>5,121</u>	<u>45,010</u>	<u>2,962</u>	<u>42,048</u>
	\$ 162,100	\$ 12,833	\$ 110,844	\$ 6,147	\$ 104,697

The following is a schedule of future minimum lease payments under the capital leases and the present value of the minimum lease payment at June 30, 2017:

Fiscal Year Ending	Principal	Interest	Total Lease Obligation
2018	\$ 25,346	\$ 2,434	\$ 27,780
2019	25,934	1,845	27,779
2020	26,536	1,242	27,778
2021	<u>26,881</u>	<u>626</u>	<u>27,507</u>
	<u>\$ 104,697</u>	<u>\$ 6,147</u>	<u>\$ 110,844</u>

E. Compensated Absences

The Town's policy relating to compensated absences is described in Note 1, N. The long-term portion of this debt, amounting to \$138,546 for governmental activities at June 30, 2017, is expected to be paid in future years from future resources.

Long-term compensated absences as of June 30, 2017, are comprised of the following:

Type of Leave	Governmental Activities	Business-type Activities
Sick paid upon termination	\$ 138,546	\$ -
Vacation	50,859	9,612
Annual Leave (Police Union)	31,667	-
Compensatory time	<u>7,061</u>	<u>735</u>
	<u>\$ 228,133</u>	<u>\$ 10,347</u>

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 7 – COMPONENTS OF FUND BALANCES

As of June 30, 2017, other fund balance components consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund:				
Tax acquired property	\$ 14,386	-	-	-
Prepaid expenses	61,084	-	-	-
Inventory	69,538	-	-	-
Contingency	-	-	36,402	-
Use of fund balance -				
FY18 capital projects	-	-	500,000	-
MS4 stormwater program	-	-	2,030	-
Update properties	-	-	5,000	-
ADA repairs and modifications	-	-	11,004	-
Economic development	-	-	30,633	-
Emergency management	-	-	1,520	-
Triumph restoration	-	-	4,138	-
Recreation donation	-	-	858	-
Unfunded liability (accrd comp)	-	-	92,000	-
Special Revenue Funds:				
Town Hall water damage	-	-	-	863
Tee shirts	-	-	-	644
EPA Brownfields grant	-	103,717	-	-
Police outside details	-	-	-	9,021
OUI grant	-	98	-	-
Recreation - trips	-	-	-	50,034
Recreation - Summer programs	-	-	-	78,245
Riverfront	-	3,238	-	-
Farmers' market	-	1,953	-	-
Community center	-	1,749	-	-
Ice rink	-	350	-	-
Recreation impact fee	-	13,750	-	-
Open space impact fee	-	13,750	-	-
BEBA fuel assistance	-	3,808	-	-
MMEHT wellness incentive grant	-	201	-	-
York Hospital grant	-	250	-	-

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 7 – COMPONENTS OF FUND BALANCES (Continued)

	Nonspendable	Restricted	Committed	Assigned
Cable TV	-	-	82,131	-
Capital Projects Funds:				
Town Hall reserve	-	-	69,069	-
Planning reserve	-	-	32,278	-
Police Department reserve	-	-	16,796	-
Fire Department reserve	-	-	1,222,182	-
Civil defense	-	-	3,156	-
Highway equipment reserve	-	-	31,923	-
Highway infrastructure reserve	-	-	166,513	-
Transfer Station reserve	-	-	153	-
Recreation improvement reserve	-	-	31,959	-
Permanent Funds:				
Cemetery trust	890,138	8,049	-	-
Lena Clark trust	459,990	66,985	-	-
McCue Lord trust	-	1,190	-	-
Lord's cemetery trust	-	1,190	-	-
Webster cemetery	-	4,205	-	-
Lena Clark Cemetery Road	-	7,549	-	-
Monument fund	-	837	-	-
300th anniversary	-	3,000	-	-
Total governmental funds	\$ 1,495,136	235,869	2,339,745	138,807

NOTE 8 – RISK MANAGEMENT

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

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.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 8 – RISK MANAGEMENT (Continued)

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, 2017.

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

Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities, which should be recorded at June 30, 2017. There have been no significant reductions in the commercial coverage from the prior year and no settlements have exceeded insurance coverage in any of the past three years.

NOTE 9 – PENSION PLANS

A. MainePERS – Consolidated Plan – Defined Benefit Pension Plan

Description of Plan – Both the Town and employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost sharing multiple-employer defined benefit pension plan established by the Maine State legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan’s advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. The report may be obtained online at www.maineopers.org or by contacting the System at 1-800-451-9800.

Benefits Provided - MainePERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The System’s retirement programs provide defined retirement benefits based on members’ average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age.

For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 9 – PENSION PLANS (Continued)

normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawals of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

Funding Policy – Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Plan members are required to contribute 8.0% of their annual covered salary depending upon the plan they are in and the Town of Berwick is required to contribute an actuarially determined rate. The current rates are 9.5% and 14.2% of annual covered payroll. The contribution rates of plan members and the Town of Berwick are established and may be amended by the MainePERS Board of Trustees. Actual plan contributions made by the Town were \$207,520, \$184,475 and \$148,702 for the years ended June 30, 2017, 2016, and 2015 respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2017, the Town reported a pension liability of \$2,088,826 for its proportionate share of the net pension liabilities in the plan. The net pension liabilities were measured as of June 30, 2016, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date.

The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. As of June 30, 2016, the Town's proportion was 0.393131%, which was an increase of 0.010674% from its proportion measured as of June 30, 2015 at 0.382457%.

For the year ended June 30, 2017, the Town recognized total pension expense of (\$139,482). At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 9 – PENSION PLANS (Continued)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 25,322	\$ 134,350
Changes in assumptions	223,927	-
Net difference between projected and actual earnings on pension plan investments	771,889	321,250
Changes in proportion and differences between contributions and proportionate share of contributions	27,463	39,568
Contributions subsequent to the measurement date	207,520	-
Total	\$ 1,256,121	\$ 495,168

The \$207,520 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Year ended June 30:	
2017	\$ 91,433
2018	\$ 74,910
2019	\$ 266,702
2020	\$ 120,388
2021	\$ -
Therafter	\$ -

Actuarial Methods and Assumptions – The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2016, using the following methods and assumptions applied to all periods included in the measurement, except as noted:

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

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 9 – PENSION PLANS (Continued)

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

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

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

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

For the actuarial valuation as of June 30, 2016, the net pension liability of the PLD Consolidated Plan was amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 are as follows:

Investment Rate of Return – For the PLD Plan, 6.875% per annum for the year ended June 30, 2016, compounded annually.

Inflation Rate – For the PLD Plan, 2.75% for the year ended June 30, 2016.

Annual Salary Increases, Merit and Inflation – Members of the consolidated plan for PLDs, 2.75% to 9.0% per year.

Mortality Rates – For participating local districts, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases – 2.20% per annum for the year ended June 30, 2016.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 9 – PENSION PLANS (Continued)

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.70%
Non-US equities	20%	5.50%
Private equity	10%	7.60%
Real assets:		
Real eate	10%	5.20%
Infrastructure	10%	5.30%
Hard assets	5%	5.00%
Fixed income	25%	2.90%

Discount Rate - The PLD Plan’s discount rate used to measure the collective total pension liability was 6.875% for 2016. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined.

Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2016 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.875% for the PLD Consolidated Plan.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 9 – PENSION PLANS (Continued)

<u>PLD Plans:</u>	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Discount rate	5.875%	6.875%	7.875%
District's proportionate share of the net pension liability	\$ 3,467,074	\$ 2,088,826	\$ 791,254

Changes in Net Pension Liability – Changes in net pension liability are recognized in pension expense for the year ended June 30, 2016 with the following exceptions:

Difference between Expected and Actual Experience - The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2016, this was four (4) years for the PLD Consolidated Plan.

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

Changes in Assumptions - Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members of each plan. The actuarial assumptions used for the year ended June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015.

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

Pension Plan Fiduciary Net Position – Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2016 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (800) 451-9800.

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 9 – PENSION PLANS (Continued)

B. Deferred Compensation Plan

Description of Plan – In addition to the MainePERS Defined Benefit Pension Plan, the Town of Berwick offers all its full-time employees 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, if applicable, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency.

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

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

The Town’s contributions to the plan including employee contributions for 2017, 2016, and 2015 were \$17,929, \$15,285, and \$17,790, respectively.

C. Other Retirement Contributions

Additionally, the Town participates in the Social Security Retirement Program. The Town’s contributions to Social Security were \$169,881, \$157,676, and \$147,353 for the years ended June 30, 2017, 2016, and 2015.

NOTE 10 – OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2017, the Town’s share was approximately:

		<u>Outstanding Debt</u>		<u>Town's Percentage</u>		<u>Total Share</u>
County of York	\$	4,900,000		1.66%	\$	81,340
MSAD No. 60		5,051,724		39.39%		1,989,874
					\$	<u><u>2,071,214</u></u>

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 11 – LEASE COMMITMENT

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

NOTE 12 – CONTINGENCIES

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

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

NOTE 13 - RESTATEMENT

The beginning net position of the governmental activities and the business-type activities have been restated as of July 1, 2016. This restatement was done to allocate pension amounts from the governmental activities to the business-type activities. The beginning net position of the governmental activities and the business-type activities were restated by \$89,248 and (\$89,248), respectively.

NOTE 14 – SUBSEQUENT EVENTS

The Town received a letter dated July 17, 2017 from the State of Maine's Department of Economic and Community Development (DECD) regarding its Tax Increment Financing (TIF) application. The Town's Downtown Municipal TIF District and Program was approved for a term of 20 years beginning July 1, 2017 and ending June 30, 2037. The original assessed value of the District of \$13,203,300 as of March 31, 2016 (April 1, 2015) is comprised of 33.32 acres and is known as the Village Overlay District. The Town's voters approved allowing 100% of the captured value within the District to be utilized for projects and activities outlined in the application submitted to the State DECD. As further described in the Program, Town revenue allocation is projected at \$4,750,751 and may facilitate funding for an estimated \$9,625,000 in public costs and associated debt, if any. Approved public activities and projects costs are as follows:

TOWN OF BERWICK, MAINE
Notes to Basic Financial Statements
June 30, 2017

NOTE 14 – SUBSEQUENT EVENTS (Continued)

Within the District:

1. Reimbursement agreements with and associated payments to companies/developers (Credit Enhancement Agreements)	\$1,900,300
2. Street and roadway improvements	\$4,500,000
3. Repair, replacement, and expansion of critical public infrastructure	\$2,500,000
4. Construction of certain streetscape and greenway amenities	\$ 500,000
5. Professional services	\$ 25,000
6. Prorated municipal administrative expense	\$ 50,000

Within the Municipality:

1. Economic development programs, events and marketing	\$ 100,000
2. Grant matching related to economic development activities	\$ 50,000

On July 24, 2017, the Town was officially awarded another \$200,000 in hazardous substances grant funds to clean up the former Prime Tanning building at 35 Sullivan Street, better known as the blue sort building. This is the seventh such grant the Town has received from the Environmental Protection Agency (EPA). Work on this site will not begin until the new Federal fiscal year which is October 2017.

On August 8, 2017, the Town held a Special Town Meeting vote to see if the voters would authorize the Board of Selectmen and the Treasurer to raise a sum not to exceed \$200,000 for the purchase, renovation, and capital improvements for property located at Map/Lot U003-011, 71 Sullivan Street, Berwick, Maine (“Property”), and further authorize the Board of Selectmen to determine the manner such funds are raised, including, any combination of either use of Unassigned Fund Balance reserves and or rural development loans (i.e., federal funds), grants, or the issuance of general obligation securities of the Town of Berwick, Maine, including temporary notes in anticipation of the sale thereof, and further authorize the Treasurer and Chairman of the Board of Selectmen the authority and discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), place(s) of payment, call(s) for redemption, current or advance refunding(s) of any said securities, and form(s) and other details of said securities, including execution and delivery of said securities against payment therefor and to provide for the sale thereof; and the Town Manager and Board of Selectmen to negotiate, as part of the Town’s purchase of the Property, and as part of the consideration therefore, full resolution of a pending land use action in *Town of Berwick v. Six Step Realty Trust, et al.*, Docket No. SPRDC-CV-2017-00009. This warrant article passed – 181 yeas to 151 nays.

TOWN OF BERWICK, MAINE
Required Supplementary Information
June 30, 2017

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

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Supplemental Information – Changes in Assumptions

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, 2017

	General Fund			Variance with final budget positive (negative)
	Budgeted amounts		Actual	
	Original	Final		
Revenues:				
Taxes	\$ 11,805,133	11,805,133	11,765,351	(39,782)
Licenses and permits	10,500	10,500	11,768	1,268
Intergovernmental	705,436	705,436	704,700	(736)
Interest income	52,000	52,000	66,102	14,102
Charges for services	102,200	102,200	134,722	32,522
Other revenues	515,000	515,000	9,969	(505,031)
Total revenues	13,190,269	13,190,269	12,692,612	(497,657)
Expenditures:				
Current:				
General government	1,153,583	1,153,583	1,105,928	47,655
Public safety	2,494,917	2,494,917	2,433,028	61,889
Public works	1,210,647	1,210,647	1,241,761	(31,114)
Recreation and culture	201,591	201,591	188,694	12,897
Education	6,970,843	6,970,843	6,970,843	-
County tax	355,948	355,948	355,947	1
Health and welfare	56,897	56,897	41,333	15,564
Outside appropriations	14,525	14,525	14,274	251
Unclassified	274,124	274,124	47,392	226,732
Total expenditures	12,733,075	12,733,075	12,399,200	333,875
Excess (deficiency) of revenues over (under) expenditures	457,194	457,194	293,412	(163,782)
Other financing sources (uses):				
Utilization of committed fund balance	135,940	135,940	-	(135,940)
Transfers in from water department	30,000	30,000	30,000	-
Transfers in from special revenue funds	20,000	20,000	20,000	-
Transfers to highway improvement reserve	(350,000)	(350,000)	(350,000)	-
Transfers to capital projects funds	(271,500)	(271,500)	(271,500)	-
Transfers to water department	(21,634)	(21,634)	(21,634)	-
Total other financing sources (uses)	(457,194)	(457,194)	(593,134)	(135,940)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - budgetary basis	-	-	(299,722)	(299,722)
Net change in fund balance	-	-	(299,722)	-
Fund balances, beginning of year	-	-	3,206,142	-
Fund balances, end of year	\$	\$	2,906,420	\$

See accompanying notes to financial statements.

SCHEDULE 2

**TOWN OF BERWICK, MAINE
SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

LAST 10 FISCAL YEARS*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>				
Proportion of the net pension liability	0.39%	0.38%	0.40%	0.41%
Proportionate share of the net pension liability	2,088,826	1,220,216	\$ 618,310	\$ 1,273,810
Covered-employee payroll	1,575,504	\$ 1,431,047	\$ 1,387,898	\$ 1,312,202
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	132.58%	85.27%	44.55%	97.07%
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	94.10%	87.50%

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

See accompanying notes to financial statements.

SCHEDULE 3

**TOWN OF BERWICK, MAINE
SCHEDULE OF CONTRIBUTIONS**

LAST 10 FISCAL YEARS*

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

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

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Notes To Required Supplementary Information
For The Year Ended June 30, 2017

MainePERS – Consolidated Plan – Defined Benefit Pension Plan

Changes in Assumptions

There was a change in the investment rate of return assumption this year from 7.125% to 6.875%. Annual salary increases, including inflation, changed from 3.50% - 9.50% to 2.75% - 9.00%, for the PLD Consolidated Plan. There was also a change in the cost of living benefit increase from 2.55% to 2.20%. Finally, the mortality rates for active members, nondisabled retirees and recipients of disability benefits, were determined using the RP2014 Total Dataset Healthy Annuitant Mortality Table and the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, compared to the RP2000 Tables projected forward and the Revenue Ruling 96-7 Disabled Mortality Table used in the prior year.

TOWN OF BERWICK, MAINE
Other Supplementary Information
For The Year Ended June 30, 2017

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board (GASB), nor a part of the basic financial statements, but are presented for the purpose 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 Balance – Nonmajor Governmental Funds
- Combining Balance Sheet – Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Special Revenue Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Capital Projects Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – 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 Sheets - General Fund
June 30, 2017 and 2016

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 3,826,993	3,923,355
Restricted cash - GOB	1,005,899	-
Receivables:		
Accounts	47,299	34,236
Taxes (net of allowance for uncollectibles, \$279,590 and \$13,158)	394,212	542,067
Tax liens	320,253	382,240
Due from other governments	-	4,948
Tax acquired property	14,386	2,021
Prepaid expenses	61,084	54,857
Inventory	69,538	137,272
Due from other funds	7,534	2,429
Total assets	\$ 5,747,198	5,083,425
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	93,491	101,937
Accrued wages and benefits	45,112	38,695
Due to other governments	37,796	34,839
Planning escrow accounts	109,861	111,361
Prepaid taxes	16,953	11,247
Due to other funds	1,877,369	923,097
Total liabilities	2,180,582	1,221,176
Deferred inflows of resources:		
Deferred tax revenues	660,196	656,107
Total deferred inflows of resources	660,196	656,107
Fund balance:		
Nonspendable	145,008	194,150
Committed	683,585	635,940
Unassigned	2,077,827	2,376,052
Total fund balance	2,906,420	3,206,142
Total liabilities, deferred inflows of resources and fund balance	\$ 5,747,198	5,083,425

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, 2017

(with comparative actual amounts for the year ended June 30, 2016)

	2017		Variance positive (negative)	2016 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Property taxes	\$ 10,515,133	10,274,236	(240,897)	10,218,635
Change in deferred property tax revenue	-	(4,089)	(4,089)	137,670
Excise taxes	1,290,000	1,495,204	205,204	1,401,368
Total taxes	11,805,133	11,765,351	(39,782)	11,757,673
Licenses and permits:				
Animal control fees	4,000	5,662	1,662	9,697
Town clerk fees	6,500	6,106	(394)	7,783
Total licenses and permits	10,500	11,768	1,268	17,480
Intergovernmental:				
State revenue sharing	385,000	395,354	10,354	413,142
Homestead exemption	181,599	181,599	-	122,588
BETE reimbursement	25,328	25,360	32	26,635
General assistance	10,000	3,266	(6,734)	3,376
Other state grants	27,800	26,145	(1,655)	28,069
COPS in school	75,709	72,976	(2,733)	72,930
Total intergovernmental	705,436	704,700	(736)	666,740
Interest and costs on taxes	45,000	58,072	13,072	66,931
Investment income	7,000	8,030	1,030	7,927
Total interest income	52,000	66,102	14,102	74,858
Charges for services:				
Police fees and fines	8,000	4,698	(3,302)	15,962
Planning fees	6,000	25,915	19,915	4,782
Building/elec/plumb permits	50,000	64,850	14,850	73,551
Fire and rescue fees	200	334	134	372
Miscellaneous public works	1,000	1,059	59	1,556
Transfer station fees	37,000	37,866	866	44,298
Total charges for services	102,200	134,722	32,522	140,521

TOWN OF BERWICK, MAINE
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund, Continued
(with comparative actual amounts for the year ended June 30, 2016)

	2017		Variance positive (negative)	2016 Actual
	Budget	Actual		
Revenues, continued:				
Other revenues:				
Miscellaneous	\$ 15,000	9,969	(5,031)	44,671
Use of surplus	500,000	-	(500,000)	-
Total other revenues	515,000	9,969	(505,031)	44,671
Total revenues	13,190,269	12,692,612	(497,657)	12,701,943
Expenditures:				
Current:				
General government:				
General expense account	247,420	240,354	7,066	216,021
Town administration	332,963	319,858	13,105	323,663
Town clerk	255,943	245,253	10,690	235,333
Planning	136,867	133,983	2,884	131,083
Assessing	77,650	73,415	4,235	69,660
Town Hall	102,740	93,065	9,675	98,511
Total general government	1,153,583	1,105,928	47,655	1,074,271
Public safety:				
Police department	1,570,054	1,538,113	31,941	1,476,783
Fire department	728,475	698,527	29,948	600,414
Hydrants	196,388	196,388	-	192,880
Total public safety	2,494,917	2,433,028	61,889	2,270,077
Public works:				
Highway	758,370	797,651	(39,281)	615,015
Refuse disposal	452,277	444,110	8,167	461,841
Total public works	1,210,647	1,241,761	(31,114)	1,076,856
Recreation and Culture:				
Parks & Recreation	107,591	94,694	12,897	97,873
Berwick Library Association	94,000	94,000	-	89,000
Total recreation	201,591	188,694	12,897	186,873
Education	6,970,843	6,970,843	-	6,696,358

TOWN OF BERWICK, MAINE
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund, Continued
(with comparative actual amounts for the year ended June 30, 2016)

	2017		Variance positive (negative)	2016 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
County Tax	\$ 355,948	355,947	1	351,554
Health and Welfare:				
General assistance	20,000	4,436	15,564	4,651
Sewer District	36,897	36,897	-	39,000
Total health and welfare	56,897	41,333	15,564	43,651
Outside Appropriations:				
Christmas decorations	575	574	1	424
Memorial Day	1,200	1,200	-	1,200
Seacoast Shipyard Association	500	500	-	500
Coast Bus Service	10,500	10,500	-	9,500
American Legion	1,500	1,500	-	-
Miscellaneous	250	-	250	-
Total outside appropriations	14,525	14,274	251	11,624
Unclassified:				
Operating contingency	43,060	6,658	36,402	1,325
Unfunded liability	92,000	-	92,000	-
Federal stormwater program	20,265	18,235	2,030	18,935
Economic development	46,159	15,526	30,633	13,841
Emergency management	1,656	136	1,520	165
Recreation donation	858	-	858	-
ADA repairs/modifications	11,004	-	11,004	-
Update of properties	5,000	-	5,000	-
Triumph restoration	4,138	-	4,138	-
Overlay	49,984	6,837	43,147	3,369
Total unclassified	274,124	47,392	226,732	37,635

SCHEDULE A-2, Cont.

TOWN OF BERWICK, MAINE
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund, Continued
(with comparative actual amounts for the year ended June 30, 2016)

	2017		Variance positive (negative)	2016 Actual
	Budget	Actual		
Total expenditures	\$ 12,733,075	12,399,200	333,875	11,748,899
Excess of revenues over expenditures	457,194	293,412	(163,782)	953,044
Other financing sources (uses):				
Utilization of committed fund balance	135,940	-	(135,940)	-
Transfers to highway improvement reserve	(350,000)	(350,000)	-	(350,000)
Transfers to capital projects funds	(271,500)	(271,500)	-	(397,450)
Transfers to water department	(21,634)	(21,634)	-	(21,634)
Transfer in from special revenue fund	20,000	20,000	-	20,000
Transfers in from water department	30,000	30,000	-	36,868
Total other financing sources (uses)	(457,194)	(593,134)	(135,940)	(712,216)
Excess of revenues and other financing sources over expenditures and other uses - budgetary basis	-	(299,722)	(299,722)	240,828
Net change in fund balance		(299,722)		240,828
Fund balance, beginning of year		3,206,142		2,965,314
Fund balance, end of year	\$	2,906,420		3,206,142

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
 Combining Balance Sheet
 All Other Governmental Funds
 June 30, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	-	17,971	17,971
Accounts receivable (net of allowance for uncollectibles)	2,679	-	-	2,679
Due from other governments	13,861	-	-	13,861
Due from other funds	249,852	185,334	-	435,186
Total assets	\$ 266,392	185,334	17,971	469,697
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	6,307	-	-	6,307
Total liabilities	6,307	-	-	6,307
Fund balances:				
Restricted	39,147	-	17,971	57,118
Committed	82,131	185,334	-	267,465
Assigned	138,807	-	-	138,807
Total fund balance	260,085	185,334	17,971	463,390
Total liabilities and fund balances	\$ 266,392	185,334	17,971	469,697

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, 2017

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:				
Investment income, net of unrealized gains/(losses)	\$ -	-	9	9
Intergovernmental	32,064	-	-	32,064
Charges for services	209,438	-	103	209,541
Total revenues	241,502	-	112	241,614
Expenditures:				
Capital outlay	-	285,026	-	285,026
Other	154,361	334	-	154,695
Total expenditures	154,361	285,360	-	439,721
Excess (deficiency) of revenues over (under) expenditures	87,141	(285,360)	112	(198,107)
Other financing sources (uses):				
Long-term debt issued	-	125,000	-	125,000
Capital leases	-	53,300	-	53,300
Transfers in	-	115,762	-	115,762
Transfers out	(20,000)	(1,612)	-	(21,612)
Total other financing sources (uses)	(20,000)	292,450	-	272,450
Net change in fund balances	67,141	7,090	112	74,343
Fund balances, beginning of year	192,944	178,244	17,859	389,047
Fund balances, end of year	\$ 260,085	185,334	17,971	463,390

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Special Revenue Funds
June 30, 2017

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

The Town of Berwick as established special revenue funds for the following purposes:

Town Hall Water Damage Fund – To account for an insurance claim made in fiscal year 2010 for water damage to the Town Hall.

Tee Shirts Fund -- To account for the sale of Berwick logo items such as t-shirts, sweatshirts, and hats.

EPA Brownfield Cleanup Grant Fund – To account for the grant funds received from the EPA and expenditures incurred to clean-up the former Prime Tanning site in downtown Berwick. The Town was awarded \$1,400,000 in grant funds with a local match of \$280,000 along with \$200,000 in Brownfields Cleanup funds passed through Southern Maine Planning and Development Commission with a local match of \$40,000, for a total of \$1,920,000 to cleanup this Brownfields site. The EPA Brownfield Cleanup Grant has been presented as a major fund. See Statement C and E.

Police Grants Fund – To account for various federal and state grants for special programs administered by the Police Department, as well as the Police outside detail activity.

Recreation Trips Fund – To account for the funds collected and expended by the Recreation Department for special trips and events sponsored by the Recreation Department.

Recreation Fund – To account for the funds raised by the Recreation Department either through fees or fundraising and are used for the purchase, repair of equipment, recreation programs and events.

Riverfront Fund – To account for funds donated and expended by the Riverfront Committee for the development and ongoing maintenance of a canoe/kayak launch on the Salmon Falls River.

Farmers' Market Fund – To account for funds donated and collected from vendors to cover the costs associated with running the winter farmers' markets from November to April.

Community Center Fund – To account for donations received to assist in the development of a community center.

Ice Rink Fund – To account for donations received to fund the costs associated with an ice rink at the former Estabrook-Doran School.

TOWN OF BERWICK, MAINE
Special Revenue Funds
June 30, 2017

Impact Fees Fund – To account for the impact fees received for recreation and open space. The recreation impact fees are to enhance recreation facilities such as a community center and equipment, while the open space impact fee is dedicated to the acquisition of open space. All impact fees received must be expended within ten (10) years of the date first collected or they must be refunded to the owner of record of the parcel they were collected on.

BEBA Fuel Fund – To account for funds received to assist eligible Berwick residents with heating fuel expenditures. The fund is overseen by the General Assistance Administrator.

Wellness Incentive Grant Fund -- To account for the wellness grant program funded by Maine Municipal Employees Health Trust.

York Hospital Grant Fund – To account for grant funds received from York Hospital for health related programs such as non-smoking campaigns and designated smoke free areas within the Town.

AARP Grant Fund – To account for the grant funds received from AARP to develop a plan for Berwick to become an age-friendly community.

Berwick Community Television (BCTV) – To account for the cable franchise fees received and set aside to operate a community television station. The Town voters approved setting aside the cable franchise fees specifically for this purpose – Article 10, Special Town Meeting on November 3, 2009.

TOWN OF BERWICK, MAINE
 Combining Balance Sheet
 Non-Major Special Revenue Funds
 June 30, 2017

(with comparative actual amounts at June 30, 2016)

	Town Hall	Water Damage	Tee Shirts	Police Grants	Recreation Trips	Recreation Fees	Riverfront	Farmers' Market	Community Center	Ice Rink	Rec Impact Fees	Open Space Impact Fees	BEBA	MMEHT Wellness Incentive	York Hospital	AARP Grant	Berwick Community Television	Totals	
																		2017	2016
ASSETS																			
Accounts receivable (net of allowance for uncollectibles)	\$ -	-	-	1,565	425	689	-	-	-	-	-	-	-	-	-	-	-	-	2,679
Due from other governments	-	-	-	13,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,861
Due from other funds	863	644	-	-	49,609	77,556	3,238	1,953	1,749	350	13,750	13,750	3,808	201	250	-	82,131	249,852	
Total assets	863	644	15,426	50,034	78,245	3,238	1,953	1,749	350	13,750	13,750	3,808	201	250	-	82,131	266,392	312,351	
LIABILITIES AND FUND BALANCES																			
Liabilities:																			
Accounts payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	6,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,307
Total liabilities	-	-	6,307	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,307
Fund balances:																			
Restricted	-	-	98	-	-	-	3,238	1,953	1,749	350	13,750	13,750	3,808	201	250	-	-	-	39,147
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,131
Assigned	863	644	9,021	50,034	78,245	78,245	-	-	-	-	-	-	-	-	-	-	-	-	138,807
Total fund balances	863	644	9,119	50,034	78,245	78,245	3,238	1,953	1,749	350	13,750	13,750	3,808	201	250	-	82,131	260,085	
Total liabilities and fund balances	\$ 863	644	15,426	50,034	78,245	3,238	1,953	1,749	350	13,750	13,750	3,808	201	250	-	82,131	266,392	312,551	

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Non-Major Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
June 30, 2017
 (with comparative actual amounts for the year ended June 30, 2016)

	Town Hall	Water	Damage	Tee Shirts	Police Grants	Recreation Trips	Recreation Fees	Riverfront	Farmers' Market	Community Center	Ice Risk	Rec Impact Fees	Open Space Impact Fees	BEBA	MMEHT Wellness Incentive	York Hospital	AARP Grant	Berwick Community Television	Totals		
																			2017	2016	
Revenues:																					
Intergovernmental	\$ -	-	-	-	27,784	-	-	-	-	-	-	-	-	-	280	-	4,000	-	-	32,064	135,828
Charges for services	-	194	-	19,557	50,340	47,914	2,075	3,550	166	-	13,750	13,750	670	-	-	-	-	57,472	209,438	299,777	
Total revenues	-	194	-	47,341	50,340	47,914	2,075	3,550	166	-	13,750	13,750	670	-	280	-	4,000	57,472	241,502	435,605	
Expenditures:																					
Program expense	-	-	-	46,219	41,137	5,101	680	5,567	-	-	-	-	504	139	327	8,000	46,687	154,361	269,492		
Total expenditures	-	-	-	46,219	41,137	5,101	680	5,567	-	-	-	-	504	139	327	8,000	46,687	154,361	269,492		
Excess (deficiency) of revenues over (under) expenditures	-	194	-	1,122	9,203	42,813	1,395	(2,017)	166	-	13,750	13,750	166	141	(327)	(4,000)	10,785	87,141	166,113		
Other financing sources:																					
Transfers - in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - out	-	-	-	-	-	(20,000)	-	-	-	-	-	-	-	-	-	-	-	-	(20,000)	(20,000)	(20,000)
Total other financing sources	-	-	-	-	-	(20,000)	-	-	-	-	-	-	-	-	-	-	-	-	(20,000)	(20,000)	(20,000)
Net change in fund balance	-	194	-	1,122	9,203	22,813	1,395	(2,017)	166	-	13,750	13,750	166	141	(327)	(4,000)	10,785	67,141	146,113		
Fund balances, beginning of year	863	450	7,997	40,831	1,843	55,432	1,843	3,970	1,583	350	-	-	3,642	60	577	4,000	71,346	192,944	165,531		
Fund balances, end of year	\$ 863	644	9,119	50,034	78,245	3,238	1,953	1,749	350	13,750	3,808	201	250	82,131	260,085	311,644					

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Capital Projects Funds
June 30, 2017

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 purchase of vehicles and equipment, as well as the servicing of leases and bonds associated with those purchases.

The Town's individual capital project funds were established for the following purposes:

Highway Improvement Reserve – To account for the construction and repair of roads, bridges, and sidewalks, and includes the cost of engineering services and any associated drainage work. It also accounts for the repair, maintenance, construction, and/or renovation work on the Public Works facilities such as the salt shed and garage. The Highway Improvement Reserve has been presented as a major fund. See Statement C and E.

Town Hall Reserve – This reserve is made up of two parts:

- The first is to account for the purchase of equipment by the General Government departments such as Town Administration, Town Clerk, Code and Assessing and generally includes funding for software, computers, servers, voting booths, telephone systems, and photocopiers.
- The second part is to account for funds set aside to perform major repairs to municipal buildings such as roof replacement, masonry work, HVAC system replacement, window replacement, etc.

Planning Reserve – To account for the purchase of a map plotter for the Planning department and the capital project costs associated with the MS4 permit and stormwater improvements, particularly the outfalls located off of Moulton Street.

Police Department Reserve – To account for the purchase police cruisers, law enforcement equipment such as radios, repeaters and antennas, and repairs, renovations and upgrades to Police Station. It also includes the activity of the drug forfeiture account.

Fire Department Reserve – To account for the purchase and maintenance of vehicles and fire apparatus, firefighting equipment such as SCBA equipment, PPEs or bunker gear, radios, and fire hose, and fire station repairs, renovations and upgrades. The Fire Department Reserve has been presented as a major fund. See Statement C and E.

Civil Defense – To account for unspent funds appropriated to the Emergency Management Account in the Appropriation budget between budget years 1989 and 1999, and any remaining balances were transferred to the Civil Defense account.

Highway Equipment Reserve – To account for the purchase and maintenance of vehicles and equipment.

Transfer Station Reserve – To account for the maintenance, repairs and upgrades to the transfer station facility.

Recreation Improvement Reserve – To account for the maintenance, repairs and upgrades to the recreation facilities and fields.

SCHEDULE F

TOWN OF BERWICK, MAINE
Combining Balance Sheet
Capital Projects Funds
June 30, 2017

(with comparative actual amounts at June 30, 2016)

	Town	Police				Highway		Transfer		Recreation		Totals	
		Hall	Planning	Department	Civil	Equipment	Station	Reserve	Reserve	Reserve	Reserve	2017	2016
ASSETS													
Due from other funds	\$	69,069	32,278	16,796	3,156	31,923	153	31,959	185,334	329,024			
Total assets		69,069	32,278	16,796	3,156	31,923	153	31,959	185,334	329,024			
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable		-	-	-	-	-	-	-	-	-	702	-	-
Total liabilities		-	-	-	-	-	-	-	-	-	702	-	-
Fund balances:													
Committed		69,069	32,278	16,796	3,156	31,923	153	31,959	185,334	328,322			
Total fund balances		69,069	32,278	16,796	3,156	31,923	153	31,959	185,334	328,322			
Total liabilities and fund balances	\$	69,069	32,278	16,796	3,156	31,923	153	31,959	185,334	329,024			

See accompanying notes to financial statements.

SCHEDULE G

TOWN OF BERWICK, MAINE
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
June 30, 2017
(with comparative actual amounts for the year ended June 30, 2016)

	Town Hall Reserve	Planning Reserve	Police Department Reserve	Civil Defense Reserve	Highway Equipment Reserve	Transfer Station Reserve	Recreation Improvement Reserve	Totals	
								2017	2016
Revenues:									
Miscellaneous income	\$ -	-	-	-	-	-	-	-	1,546
Total revenues	-	-	-	-	-	-	-	-	1,546
Expenditures:									
Program expense	-	250	-	-	-	-	84	334	19,346
Capital outlay	110,321	10,869	116,148	-	-	25,000	22,688	285,026	316,511
Total expenditures	110,321	11,119	116,148	-	-	25,000	22,772	285,360	335,857
Excess (deficiency) of revenues over (under) expenditures	(110,321)	(11,119)	(116,148)	-	-	(25,000)	(22,772)	(285,360)	(334,311)
Other financing sources:									
Long-term debt issued	125,000	-	-	-	-	-	-	125,000	-
Capital leases	-	-	53,300	-	-	-	-	53,300	-
Transfers - in	2,650	1,612	34,500	-	-	25,000	52,000	115,762	397,450
Transfers - out	-	-	-	-	-	-	(1,612)	(1,612)	-
Total other financing sources	127,650	1,612	87,800	-	-	25,000	50,388	292,450	397,450
Net change in fund balance	17,329	(9,507)	(28,348)	-	-	-	27,616	7,090	63,139
Fund balances, beginning of year	51,740	41,785	45,144	3,156	31,923	153	4,343	178,244	265,183
Fund balances, end of year	\$ 69,069	32,278	16,796	3,156	31,923	153	31,959	185,334	328,322

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Permanent Funds
June 30, 2017

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.

Berwick Cemetery Association Trust -- Established to be used for the care and upkeep of the Evergreen Cemetery. Only the interest may be utilized and is annually remitted to the Berwick Cemetery Association to assist in funding their maintenance and upkeep of the cemetery. The Berwick Cemetery Association Trust has been presented as a major fund. See Statement C and E.

Lena Clark Trust – Established in 1928 to construct a Town Hall and provide on-going capital maintenance for the Town Hall. Only the interest may be utilized for major building repairs. The Lena Clark Trust has been presented as a major fund. See Statement C and E.

Cemetery Trust -- Various funds established to be used for the care and upkeep of the various town cemeteries. These include the McCue Lord Trust, Lord's Cemetery Maintenance Trust, Webster Cemetery, and Lena Clark Cemetery Road Trust.

Monument Trust – Established for the care and upkeep of the monument in front of Town Hall.

300th Anniversary Trust -- Established to account for the activity surrounding the Town's 300th celebration with residual funds to be set aside for future Town-wide celebrations.

SCHEDULE H

TOWN OF BERWICK, MAINE
Combining Balance Sheet
Permanent Funds
June 30, 2017

(with comparative actual amounts at June 30, 2016)

	McCue Lord Trust	Lord's Cemetery Maintenance	Webster Cemetery	Lena Clark Cemetery Road	Monument Fund	300th Anniversary	Totals
							2017
							2016
ASSETS							
Cash and cash equivalents	\$ 1,190	1,190	4,205	7,549	837	3,000	17,971
	1,190	1,190	4,205	7,549	837	3,000	17,971
Total assets							17,859
LIABILITIES AND FUND BALANCES							
Liabilities:							
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
Fund balances:							
Restricted	1,190	1,190	4,205	7,549	837	3,000	17,971
Total fund balances	1,190	1,190	4,205	7,549	837	3,000	17,971
Total liabilities and and fund balances	\$ 1,190	1,190	4,205	7,549	837	3,000	17,971
							17,859

See accompanying notes to financial statements.

SCHEDULE I

TOWN OF BERWICK, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Permanent Funds
June 30, 2017
(with comparative actual amounts for the year ended June 30, 2016)

	McCue Lord Trust	Lord's Cemetery Maintenance	Webster Cemetery	Lena Clark Cemetery Road	Monument Fund	300th Anniversary	Totals	
							2017	2016
Revenues:								
Investment income	\$ 1	1	2	4	-	1	9	8
Other	-	-	-	-	-	103	103	162
Total revenues	1	1	2	4	-	104	112	170
Expenditures:								
Other miscellaneous	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-
Net change in fund balance	1	1	2	4	-	104	112	170
Fund balances, beginning of year	1,189	1,189	4,203	7,545	837	2,896	17,859	17,689
Fund balances, end of year	\$ 1,190	1,190	4,205	7,549	837	3,000	17,971	17,859

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
General Capital Assets
June 30, 2017

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

SCHEDULE J

TOWN OF BERWICK, MAINE
Schedule of Capital Assets Used in the Operation of Governmental Funds by Function and Activity
June 30, 2017
(with comparative actual amounts for the year ended June 30, 2016)

Function and Activity	Furniture					Totals	
	Land and Non-depreciable Assets	Buildings, Bldg Imprvmnts & Land Imprvmnts	Fixtures, Equipment, & Vehicles	Infrastructure	2017	2016	
Administration	\$ -	-	129,579	-	129,579	129,579	
Recycling	98,100	40,251	25,000	-	163,351	138,351	
Fire	77,200	137,410	1,709,507	-	1,924,117	1,912,173	
Police	-	394,290	395,830	-	790,120	769,848	
Public Works	74,200	289,219	1,336,111	4,508,531	6,208,061	6,188,110	
Recreation	58,200	158,363	24,283	-	240,846	240,846	
Water	97,646	1,435,014	1,009,171	4,020,580	6,562,411	6,540,907	
Town Wide	487,300	404,112	14,110	-	905,522	850,005	
Construction in progress	557,434	-	-	-	557,434	-	
Total governmental fund capital assets	1,450,080	2,858,659	4,643,591	8,529,111	17,481,441	16,769,819	
Less: Accumulated Depreciation	-	(1,605,615)	(2,609,790)	(2,045,189)	(6,260,594)	(5,925,908)	
Net governmental fund capital assets	\$ 1,450,080	1,253,044	2,033,801	6,483,922	11,220,847	10,843,911	

See accompanying notes to financial statements.

SCHEDULE K

TOWN OF BERWICK, MAINE
Schedule of Changes in Governmental Funds Capital Assets - By Function and Activity
June 30, 2017

Function and Activity	Balance 2016	Additions / Reclass	Deletions / Reclass	Balance 2017
Administration	\$ 129,579			129,579
Recycling	138,351	25,000	-	163,351
Fire	1,912,173	40,877	(28,933)	1,924,117
Police	769,848	124,834	(104,562)	790,120
Public Works	6,188,110	89,051	(69,100)	6,208,061
Recreation	240,846	-	-	240,846
Water	6,540,907	51,172	(29,668)	6,562,411
Town Wide	850,005	59,517	(4,000)	905,522
Contruccion in progress	-	557,434	-	557,434
Total governmental fund capital assets	\$ 16,769,819	947,885	(236,263)	17,481,441
Less: Accumulated Depreciation	(5,925,908)	(551,157)	216,471	(6,260,594)
Net governmental fund capital assets	10,843,911	396,728	(19,792)	11,220,847

See accompanying notes to financial statements.

TOWN OF BERWICK, MAINE
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grantor Pass-Through Grantor Program/Cluster Title	Federal CFDA Number	Pass-Through Grantor Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Environmental Protection Agency				
Direct Awards:				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF00A00037	\$ 471,959	\$ -
Brownfields Assessment and Cleanup Cooperative Agreements Passed through Southern Maine Planning and Development Commission:	66.818	BF00A00197	377,210	-
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF96183301	192,735	-
Total U.S. Environmental Protection Agency			1,041,904	-
U.S. Department of Transportation - State and Community Highway Safety				
Passed through State of Maine Department of Public Safety:				
Highway Safety Cluster:				
2017 Data Driven Speed Enforcement	20.600	PT17-035	\$ 4,365	\$ -
2016 Evidence Based Impaired Driving HVE	20.616	ID16-021	3,927	-
2017 Evidence Based Impaired Driving HVE	20.616	ID17-055	1,135	-
2016 HV Distracted Driving Enforcement	20.616	DD16-005	800	-
2017 Click It or Ticket (CIOT) BUNE HVE	20.616	OPB17-057	4,620	-
Subtotal Highway Safety Cluster			14,847	-
Total U.S. Department of Transportation			14,847	-
U.S. Department of Justice				
Passed through State of Maine Department of Public Safety:				
2014 Edward Bryne Memorial Justice Assistance Grant (JAG)	16.738	2014-DJ-BX-1047	2,433	-
2015 Edward Bryne Memorial Justice Assistance Grant (JAG)	16.803	2015-DJ-BX-1067	1,900	-
2016 Edward Bryne Memorial Justice Assistance Grant (JAG)	16.803	2016-DJ-BX-0173	2,621	-
Total U.S. Department of Justice			6,954	-
TOTAL FEDERAL ASSISTANCE			\$ 1,063,705	\$ -

TOWN OF BERWICK, MAINE
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Berwick, Maine under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Berwick, Maine, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Berwick, Maine.

2. Summary of Significant Accounting Policies

- a. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. The Town of Berwick, Maine has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Code.



Proven Expertise and Integrity

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

Board of Selectmen
Town of Berwick
Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Berwick, Maine as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Berwick, Maine's basic financial statements, and have issued our report thereon dated November 20, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
November 20, 2017



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Selectmen
Town of Berwick
Berwick, Maine

Report on Compliance for Each Major Federal Program

We have audited Town of Berwick, Maine's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Berwick, Maine's major federal programs for the year ended June 30, 2017. The Town of Berwick, Maine's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to each of its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Berwick, Maine's major federal programs based on our audit of the type of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Berwick, Maine's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the Town of Berwick, Maine's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Berwick, Maine, complied in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the Town of Berwick, Maine is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Berwick, Maine's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Town of Berwick, Maine's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance requirements of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
November 20, 2017

TOWN OF BERWICK, MAINE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Section I - Summary of Auditor's Results

• *Financial Statements*

Type of auditor's report issued : Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X no
- Noncompliance material to financial statements noted? ___yes X no

• *Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? ___yes X no
- Significant deficiency(ies) identified? ___yes X no

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with § 200.516 of Uniform Guidance? ___yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
66.818	Brownfields Assessment and Cleanup Cooperative Agreements

Dollar threshold used to distinguish between type A and B: \$750,000

Auditee qualified as low-risk auditee? ___yes X no

Section II – Financial Statement Findings

None

Section III – Federal Awards Findings and Questioned Costs

None

TOWN OF BERWICK, MAINE
HISTORICAL TAX COMMITMENT DATA

	FY13	FY14	FY15	FY16	FY17	FY18	FY19 EST	FY19 vs. FY18 \$ Chg	% Chg
Municipal	\$4,574,959	\$5,310,288	\$5,060,095	\$5,759,476	\$5,863,494	\$6,075,950	\$6,010,917	(\$65,033)	-1.1%
County	\$319,310	\$351,890	\$357,113	\$351,555	\$355,948	\$359,843	\$337,025	(\$22,818)	-6.3%
TIF Financing Plan	\$0	\$0	\$0	\$0	\$0	\$4,478	\$4,478	\$0	0.0%
Education	\$6,390,063	\$6,399,697	\$6,430,003	\$6,696,358	\$6,970,843	\$7,275,022	\$7,711,525	\$436,503	6.0%
Total Appropriations	\$11,284,332	\$12,061,875	\$11,847,211	\$12,807,389	\$13,190,285	\$13,715,293	\$14,063,945	\$348,652	2.5%
State Revenue Sharing	\$470,499	\$433,800	\$344,636	\$369,636	\$385,000	\$390,000	\$400,000	\$10,000	2.6%
Other Revenues	\$1,242,450	\$1,516,200	\$1,543,063	\$2,154,474	\$2,133,209	\$2,284,608	\$1,970,695	(\$313,913)	-13.7%
Total Deductions	\$1,712,949	\$1,950,000	\$1,887,699	\$2,524,110	\$2,518,209	\$2,674,608	\$2,370,695	(\$303,913)	-11.4%
Net to be Raised by Local									
Municipal	\$2,862,010	\$3,360,288	\$3,172,396	\$3,235,366	\$3,345,285	\$3,401,342	\$3,640,222	\$238,880	7.0%
TIF Financing Plan	\$0	\$0	\$0	\$0	\$0	\$4,478	\$4,478	\$0	0.0%
County	\$319,310	\$351,890	\$357,113	\$351,555	\$355,948	\$359,843	\$337,025	(\$22,818)	-6.3%
Education	\$6,390,063	\$6,399,697	\$6,430,003	\$6,696,358	\$6,970,843	\$7,275,022	\$7,711,525	\$436,503	6.0%
Overlay	\$9,571,383	\$10,111,875	\$9,959,512	\$10,283,279	\$10,672,076	\$11,040,685	\$11,693,250	\$652,565	5.9%
Total Valuation Base	\$630,356,509	\$632,300,706	\$631,807,699	\$635,767,823	\$638,217,849	\$646,976,541	\$646,976,541	\$0	0.0%
Tax Rate									
Municipal *	\$4.66	\$5.37	\$5.16	\$5.21	\$5.32	\$5.35	\$5.72	\$0.37	6.9%
County	\$0.51	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.52	(\$0.04)	-7.1%
Education	\$10.14	\$10.12	\$10.18	\$10.53	\$10.92	\$11.24	\$11.92	\$0.68	6.0%
% of State Valuation	\$15.30	\$16.05	\$15.90	\$16.30	\$16.80	\$17.15	\$18.16	\$1.01	5.9%
* Includes Overlay & TIF Financing Amount									
Taxable Valuation (Billable)	\$622,330,333	\$621,940,216	\$622,837,235	\$626,615,551	\$625,900,754	\$631,598,575	\$631,598,575	\$0	0.0%
State Valuation	\$579,900,000	\$581,350,000	\$576,350,000	\$590,400,000	\$599,350,000	\$614,450,000			
% of State Valuation	107.3%	107.0%	108.1%	106.1%	104.4%	102.8%			

NOTES:

- a.) Estimated 3% increase on base County Tax assessment figure.
- b.) Estimated flat TIF figure.
- c.) Estimated 6% increase for FY19 Education figure.
- d.) Estimated flat Overlay figure.
- e.) Using 2018 Total Valuation Base.

**TOWN OF BERWICK, MAINE
BUDGET SUMMARY**

Department	2017 Actual Spent	2018 Approved Amount	2018 Spent to 2/28/2018	2019 Proposed Budget
200-01 General Expense	240,354	267,690	185,318	314,805
200-05 Town Administration	319,858	340,463	228,633	351,806
200-07 Town Clerk	245,253	261,836	159,650	262,017
200-09 Planning	133,984	151,289	57,718	116,823
200-13 Assessing	73,415	77,000	54,176	86,550
200-19 Town Hall	93,065	112,627	77,430	118,140
300-01 Gneral Assistance	4,436	10,000	3,884	10,000
400-01 Police	1,538,113	1,625,942	993,543	1,679,556
400-03 Fire	698,527	760,842	470,254	822,770
500-01 Public Works	797,651	755,060	541,196	880,635
500-07 Transfer Station	444,110	457,835	251,645	440,159
600-05 Recreatoin	94,694	111,865	83,800	114,851
800-01 Debt Service	-	40,000	13,324	92,855
850-01 Intergovernmental	7,326,790	7,634,865	5,209,857	8,048,550
920-01 Public Agencies	14,274	14,036	12,818	24,450
950-01 Transfers & Contingency	883,077	1,142,265	976,958	544,600
950-02 Misc. Expense	134,734	147,200	92,043	150,900
Total Gross Budget:	\$ 13,042,334	\$ 13,910,815	\$ 9,412,248	\$ 14,059,467
Less Anticipated Revenues:		(2,874,608)		(2,370,695)
Less MSAD #60 Assessment:		(7,275,022)		(7,711,525) a
Less County Tax:		(359,843)		(337,025) b
Plus Estimated Overlay:		54,963		54,963 c
Plus Estimated TIF:		4,478		4,478 d
Total Municipal Assessment:		3,460,783		3,699,663
Valuation 4/1/2017 & Est. 4/1/2018:		646,976,541		646,976,541
		<u>Actual</u>		<u>Estimated</u>
Municipal Tax Rate:		\$5.35		\$5.72
Education Tax Rate:		\$11.24		\$11.92
County Tax Rate:		<u>\$0.56</u>		<u>\$0.52</u>
Total Tax Rate:		\$17.15		\$18.16

- a.) Estimated FY19 Education Appropriation
- b.) Estimated FY19 County Tax Assessment
- c.) Estimated FY19 Overlay
- d.) Estimated FY19 TIF

**TOWN OF BERWICK, MAINE
ANTICIPATED REVENUES**

Description	2016 AMOUNT RECEIVED	2017 AMOUNT RECEIVED	2018 AMOUNT APPROVED	2018 as of 02/28/2018	2019 AMOUNT ESTIMATED
Dept/Div: 100-01 GENERAL TAXES					
40015 INTEREST ON TAXES & LIENS	\$ 66,930.90	\$ 58,072.25	\$ 47,500.00	\$ 40,261.95	\$ 48,500.00
40020 EXCISE/REG. FEES	\$ 1,401,367.86	\$ 1,495,204.09	\$ 1,375,000.00	\$ 981,521.84	\$ 1,400,000.00
GENERAL TAXES:	\$ 1,468,298.76	\$ 1,553,276.34	\$ 1,422,500.00	\$ 1,021,783.79	\$ 1,448,500.00
Dept/Div: 100-10 LICENSES & PERMITS					
40131 ANIMAL CONTROL FEES	\$ 9,697.00	\$ 5,662.00	\$ 4,500.00	\$ 3,832.00	\$ 4,750.00
40140 LICENSES & PERMITS	\$ 2,615.68	\$ 1,453.00	\$ 1,900.00	\$ 948.25	\$ 1,500.00
40160 CERTIFIED COPIES	\$ 5,167.60	\$ 4,653.40	\$ 4,600.00	\$ 4,145.60	\$ 4,600.00
LICENSES & PERMITS:	\$ 17,480.28	\$ 11,768.40	\$ 11,000.00	\$ 8,925.85	\$ 10,850.00
Dept/Div: 100-20 INTERGOVERNMENTAL					
40226 STATE REVENUE SHARING	\$ 413,141.74	\$ 395,353.75	\$ 390,000.00	\$ 278,452.17	\$ 400,000.00
40228 G.A. REIMBURSEMENT	\$ 3,375.58	\$ 3,266.21	\$ 7,000.00	\$ 1,585.79	\$ 7,000.00
40232 TREE GROWTH	\$ 19,107.06	\$ 17,113.96	\$ 17,000.00	\$ 17,810.08	\$ 17,000.00
40233 VETERANS' REIMBURSEMENT	\$ 7,625.00	\$ 8,276.00	\$ 8,000.00	\$ 8,924.00	\$ 8,500.00
40234 SNOWMOBILE REIMB.	\$ 1,337.24	\$ 754.68	\$ 1,400.00	\$ 1,297.52	\$ 1,200.00
40242 COPS IN SCHOOL	\$ 72,930.00	\$ 72,976.00	\$ 76,008.00	\$ -	\$ 78,590.00
INTERGOVERNMENTAL:	\$ 517,516.62	\$ 497,740.60	\$ 499,408.00	\$ 308,069.56	\$ 512,290.00
Dept/Div: 100-30 CHARGES FOR SERVICES					
40300 POLICE DEPT. INCOME	\$ 15,961.61	\$ 4,697.83	\$ 8,000.00	\$ 3,284.26	\$ 5,000.00
40309 PLANNING DEPT. INCOME	\$ 4,782.28	\$ 25,915.50	\$ 5,000.00	\$ 25,630.02	\$ 5,000.00
40310 BUILDING/ELEC/PLUMB PERMI	\$ 73,551.22	\$ 64,849.69	\$ 70,000.00	\$ 24,673.92	\$ 80,000.00
40319 FIRE DEPT. INCOME	\$ 371.59	\$ 334.00	\$ 200.00	\$ 204.00	\$ 200.00
40320 HIGHWAY INCOME	\$ 1,556.50	\$ 1,058.75	\$ 1,000.00	\$ 1,289.14	\$ 1,000.00
40324 TRANSFER STATION INCOME	\$ 44,297.87	\$ 37,865.54	\$ 40,000.00	\$ 30,792.62	\$ 40,000.00
CHARGES FOR SERVICES:	\$ 140,521.07	\$ 134,721.31	\$ 124,200.00	\$ 85,873.96	\$ 131,200.00
Dept/Div: 100-40 OTHER					
40410 INTEREST TOWN HALL INVEST	\$ 7,927.43	\$ 8,030.08	\$ 7,500.00	\$ 5,483.04	\$ 7,500.00
40452 MISC. LOCAL REVENUES	\$ 44,670.86	\$ 9,969.09	\$ 15,000.00	\$ 19,298.33	\$ 12,500.00
OTHER:	\$ 52,598.29	\$ 17,999.17	\$ 22,500.00	\$ 24,781.37	\$ 20,000.00
Dept/Div: 100-50 OTHER FINANCING RESOURCES					
40525 TRANSFERS IN REC SRF	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00	\$ -	\$ 25,000.00
40526 TRANSFERS IN FIRE CIP	\$ -	\$ -	\$ 35,500.00	\$ -	\$ 77,016.00
40552 TRANSFERS IN LENA CLARK TRUST	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 15,839.00
40560 TRANSFER IN WATER DEPT	\$ 36,868.05	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00
40999 UTIL OF UNASSIGNED FUND BALANCE	\$ 599,000.00	\$ 500,000.00	\$ 700,000.00	\$ -	\$ 100,000.00
OTHER FINANCING SOURCES:	\$ 655,868.05	\$ 550,000.00	\$ 795,000.00	\$ -	\$ 247,855.00
TOTAL GENERAL FUND REVENUES:	\$ 2,852,283.07	\$ 2,765,505.82	\$ 2,874,608.00	\$ 1,449,434.53	\$ 2,370,695.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
200-01 GENERAL EXPENSE						
20-10 U/C INSURANCE	\$ 5,514.08	\$ 5,382.64	\$ 6,000.00	\$ 3,338.44	\$ 4,000.00	\$ 4,000.00
20-20 WORKER'S COMP INS	\$ 72,526.90	\$ 82,775.73	\$ 84,200.00	\$ 63,264.80	\$ 114,955.00	\$ 114,955.00
20-50 HEALTH INSURANCE	\$ -	\$ 860.00	\$ 44,000.00	\$ 9,535.63	\$ 45,000.00	\$ 45,000.00
20-60 ADMIN.FEES/125 PLAN	\$ 800.00	\$ 1,100.00	\$ 1,200.00	\$ 800.00	\$ 1,200.00	\$ 1,200.00
40-10 LEGAL FEES	\$ 21,824.73	\$ 53,214.38	\$ 25,000.00	\$ 31,070.92	\$ 42,000.00	\$ 42,000.00
40-20 AUDIT SERVICES	\$ 9,000.00	\$ 8,200.00	\$ 9,000.00	\$ 6,500.00	\$ 9,000.00	\$ 9,000.00
51-15 STREET LIGHTS	\$ 41,236.50	\$ 37,773.82	\$ 39,640.00	\$ 21,030.25	\$ 40,000.00	\$ 40,000.00
51-20 TRAFFIC SIGNAL	\$ 8,804.41	\$ 4,275.59	\$ 8,500.00	\$ 969.22	\$ 8,500.00	\$ 8,500.00
60-10 PROPERTY & LIABILITY POOL	\$ 56,314.00	\$ 46,724.58	\$ 50,000.00	\$ 48,680.50	\$ 50,000.00	\$ 50,000.00
95-15 INTEREST/TA NOTES, ABA	\$ -	\$ 47.22	\$ 150.00	\$ 128.47	\$ 150.00	\$ 150.00
GENERAL EXPENSE:	\$ 216,020.62	\$ 240,353.96	\$ 267,690.00	\$ 185,318.23	\$ 314,805.00	\$ 314,805.00
200-05 TOWN ADMINISTRATION						
10-10 FULL TIME WAGES	\$ 191,981.67	\$ 206,701.00	\$ 214,820.00	\$ 140,301.49	\$ 220,740.00	\$ 220,740.00
10-20 PART TIME WAGES	\$ 6,379.98	\$ 263.93	\$ -	\$ -	\$ -	\$ -
10-70 SELECTMEN COMPENSATION	\$ 4,200.00	\$ 42,000.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
10-80 LONGEVITY	\$ 550.00	\$ 950.00	\$ 1,125.00	\$ 1,125.00	\$ 1,300.00	\$ 1,300.00
10-90 FICA	\$ 12,350.25	\$ 13,116.39	\$ 14,240.00	\$ 9,020.71	\$ 14,726.00	\$ 14,726.00
10-95 MEDICARE	\$ 2,888.59	\$ 3,067.50	\$ 3,330.00	\$ 2,109.70	\$ 3,445.00	\$ 3,445.00
20-30 RETIREMENT	\$ 11,165.31	\$ 13,502.88	\$ 14,291.00	\$ 9,362.04	\$ 15,491.00	\$ 15,491.00
20-40 ICMA	\$ 3,483.98	\$ 5,699.71	\$ 5,925.00	\$ 3,870.78	\$ 7,679.00	\$ 7,679.00
20-50 HEALTH INSURANCE	\$ 53,478.95	\$ 50,713.47	\$ 51,294.00	\$ 37,369.65	\$ 54,370.00	\$ 54,370.00
30-25 PRINTING	\$ 3,284.21	\$ 1,591.06	\$ 4,288.00	\$ 2,986.20	\$ 4,280.00	\$ 4,280.00
30-30 MATERIALS/SUPPLIES	\$ 1,427.86	\$ 1,183.95	\$ 1,500.00	\$ 632.94	\$ 1,500.00	\$ 1,500.00
30-60 EQUIPMENT PURCHASES	\$ 5,747.11	\$ 313.23	\$ 1,000.00	\$ 223.96	\$ 1,000.00	\$ 1,000.00
30-90 MISCELLANEOUS	\$ 30.71	\$ 142.34	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
40-30 MEMBERSHIPS	\$ 6,978.95	\$ 7,488.95	\$ 7,500.00	\$ 7,678.14	\$ 7,975.00	\$ 7,975.00
40-40 TRAVEL/TRAINING	\$ 5,692.40	\$ 4,479.19	\$ 7,350.00	\$ 4,868.86	\$ 7,000.00	\$ 7,000.00
40-50 CONTRACTED SERVICES	\$ 7,531.43	\$ -	\$ -	\$ -	\$ -	\$ -
40-75 LIEN & DEED RECORDINGS	\$ 6,492.00	\$ 5,459.00	\$ 8,500.00	\$ 4,484.00	\$ 7,000.00	\$ 7,000.00
50-25 EQUIPMENT MAINTENANCE	\$ -	\$ 385.00	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
51-50 TELEPHONE	\$ -	\$ 600.00	\$ 600.00	\$ 400.00	\$ 600.00	\$ 600.00
TOWN ADMINISTRATION:	\$ 323,663.40	\$ 357,657.60	\$ 340,463.00	\$ 228,633.47	\$ 351,806.00	\$ 351,806.00
200-07 TOWN CLERK						
10-10 FULL TIME WAGES	\$ 116,533.19	\$ 123,367.96	\$ 125,815.00	\$ 82,081.54	\$ 128,388.00	\$ 128,388.00
10-20 PART TIME WAGES	\$ 31,387.32	\$ 29,721.41	\$ 35,269.00	\$ 20,585.34	\$ 37,625.00	\$ 37,625.00
10-40 ELECTION WAGES	\$ 2,487.97	\$ 3,825.48	\$ 4,500.00	\$ 1,020.63	\$ 4,500.00	\$ 4,500.00
10-50 OVERTIME	\$ 105.09	\$ 50.03	\$ 250.00	\$ -	\$ 150.00	\$ 150.00
10-80 LONGEVITY	\$ 1,150.00	\$ 1,225.00	\$ 1,400.00	\$ 1,400.00	\$ 1,950.00	\$ 1,950.00
10-90 FICA	\$ 9,232.12	\$ 9,168.71	\$ 10,538.00	\$ 6,116.33	\$ 10,747.00	\$ 10,747.00
10-95 MEDICARE	\$ 2,158.96	\$ 2,143.94	\$ 2,465.00	\$ 1,430.27	\$ 2,513.00	\$ 2,513.00
20-30 RETIREMENT	\$ 9,765.58	\$ 9,203.33	\$ 9,402.00	\$ 6,307.42	\$ 10,072.00	\$ 10,072.00
20-40 ICMA	\$ 702.11	\$ 695.54	\$ 713.00	\$ 464.63	\$ 725.00	\$ 725.00
20-50 HEALTH INSURANCE	\$ 48,832.64	\$ 50,172.46	\$ 55,184.00	\$ 35,369.46	\$ 49,047.00	\$ 49,047.00
30-10 ELECTION SUPPLIES	\$ 4,503.90	\$ 8,295.44	\$ 6,500.00	\$ 1,839.62	\$ 6,500.00	\$ 6,500.00
30-25 PRINTING	\$ 3,115.90	\$ 2,481.62	\$ 3,500.00	\$ 501.23	\$ 3,500.00	\$ 3,500.00
30-30 MATERIALS/SUPPLIES	\$ 1,934.81	\$ 1,336.08	\$ 2,000.00	\$ 1,227.04	\$ 2,000.00	\$ 2,000.00
30-60 EQUIPMENT PURCHASES	\$ 1,720.14	\$ 2,103.39	\$ 2,000.00	\$ 1,020.80	\$ 2,000.00	\$ 2,000.00
30-90 MISCELLANEOUS	\$ -	\$ 83.25	\$ 100.00	\$ 8.99	\$ 100.00	\$ 100.00
40-30 MEMBERSHIPS	\$ 202.00	\$ 172.00	\$ 200.00	\$ 220.00	\$ 200.00	\$ 200.00
40-40 TRAVEL/TRAINING	\$ 1,501.16	\$ 1,207.23	\$ 2,000.00	\$ 57.03	\$ 2,000.00	\$ 2,000.00
TOWN CLERK:	\$ 235,332.89	\$ 245,252.87	\$ 261,836.00	\$ 159,650.33	\$ 262,017.00	\$ 262,017.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
200-09 PLANNING						
10-10 FULL TIME WAGES	\$ 51,607.54	\$ 37,642.91	\$ -	\$ -	\$ 32,500.00	\$ 32,500.00
10-20 PART TIME WAGES	\$ -	\$ 9,474.45	\$ 12,054.00	\$ 7,642.35	\$ 12,210.00	\$ 12,210.00
10-80 LONGEVITY	\$ 100.00	\$ 150.00	\$ 200.00	\$ -	\$ -	\$ -
10-90 FICA	\$ 2,992.15	\$ 2,826.21	\$ 4,054.00	\$ 473.84	\$ 2,812.00	\$ 2,812.00
10-95 MEDICARE	\$ 699.71	\$ 660.98	\$ 948.00	\$ 110.85	\$ 658.00	\$ 658.00
20-30 RETIREMENT	\$ 4,623.68	\$ 4,563.20	\$ 6,279.00	\$ 696.19	\$ 4,471.00	\$ 4,471.00
20-40 ICMA	\$ -	\$ -	\$ -	\$ -	\$ 604.00	\$ 604.00
20-50 HEALTH INSURANCE	\$ 20,809.26	\$ 15,713.06	\$ 20,972.00	\$ -	\$ 11,115.00	\$ 11,115.00
30-20 POSTAGE	\$ 185.95	\$ 250.36	\$ 300.00	\$ 84.81	\$ 300.00	\$ 300.00
30-25 PRINTING	\$ 1,712.87	\$ 2,275.36	\$ 1,800.00	\$ 1,540.83	\$ 1,800.00	\$ 1,800.00
30-30 MATERIALS/SUPPLIES	\$ 491.46	\$ 830.17	\$ 800.00	\$ 376.59	\$ 800.00	\$ 800.00
30-60 EQUIPMENT PURCHASES	\$ 468.97	\$ 960.61	\$ 700.00	\$ 882.37	\$ 1,600.00	\$ 1,600.00
40-30 MEMBERSHIPS	\$ 91.00	\$ 241.00	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
40-40 TRAVEL/TRAINING	\$ 374.71	\$ 293.90	\$ 600.00	\$ 50.00	\$ 400.00	\$ 400.00
40-50 CONTRACTED SERVICES	\$ 44,953.16	\$ 56,068.33	\$ 100,238.00	\$ 43,766.01	\$ 45,000.00	\$ 45,000.00
40-60 TECHNICAL ASSISTANCE	\$ 1,973.00	\$ 2,033.00	\$ 2,094.00	\$ 2,094.00	\$ 2,303.00	\$ 2,303.00
PLANNING:	\$ 131,083.46	\$ 133,983.54	\$ 151,289.00	\$ 57,717.84	\$ 116,823.00	\$ 116,823.00
200-13 ASSESSING						
30-20 POSTAGE	\$ 118.06	\$ 411.74	\$ 300.00	\$ 126.27	\$ 400.00	\$ 2,400.00
30-30 MATERIALS/SUPPLIES	\$ 452.38	\$ 363.82	\$ 500.00	\$ 284.95	\$ 500.00	\$ 500.00
40-50 CONTRACTED SERVICES	\$ 61,566.19	\$ 61,442.73	\$ 64,000.00	\$ 46,935.06	\$ 64,000.00	\$ 74,000.00
40-61 VISION INTERNET SERVICE	\$ 2,250.00	\$ 2,250.00	\$ 2,400.00	\$ 2,250.00	\$ 2,400.00	\$ 2,400.00
40-70 ABSTRACTS & MAPPING	\$ 1,673.00	\$ 5,236.55	\$ 6,000.00	\$ 760.19	\$ 5,300.00	\$ 3,300.00
50-25 EQUIPMENT MAINTENANCE	\$ 3,600.00	\$ 3,710.00	\$ 3,800.00	\$ 3,820.00	\$ 3,950.00	\$ 3,950.00
ASSESSING:	\$ 69,659.63	\$ 73,414.84	\$ 77,000.00	\$ 54,176.47	\$ 76,550.00	\$ 86,550.00
200-19 TOWN HALL						
30-20 POSTAGE	\$ 7,919.16	\$ 9,075.82	\$ 11,000.00	\$ 5,505.32	\$ 11,000.00	\$ 11,000.00
30-30 MATERIALS/SUPPLIES	\$ 1,069.33	\$ 1,490.33	\$ 1,200.00	\$ 596.70	\$ 1,500.00	\$ 1,500.00
30-40 BUILDING SUPPLIES	\$ 1,131.42	\$ 647.42	\$ 1,200.00	\$ 314.98	\$ 1,200.00	\$ 1,200.00
30-60 EQUIPMENT PURCHASES	\$ 255.00	\$ 394.96	\$ 2,750.00	\$ 329.79	\$ 750.00	\$ 750.00
30-90 MISCELLANEOUS	\$ 650.95	\$ 695.01	\$ 750.00	\$ -	\$ 750.00	\$ 750.00
50-15 CUSTODIAL SERVICES	\$ 11,310.00	\$ 12,370.00	\$ 13,232.00	\$ 6,715.00	\$ 15,550.00	\$ 15,550.00
50-20 BUILDING MAINT	\$ 20,508.00	\$ 7,551.01	\$ 15,740.00	\$ 21,513.96	\$ 17,300.00	\$ 17,300.00
50-25 EQUIPMENT MAINTENANCE	\$ 32,455.17	\$ 32,432.80	\$ 38,695.00	\$ 25,332.06	\$ 40,550.00	\$ 40,550.00
51-10 ELECTRICITY	\$ 9,209.95	\$ 10,735.11	\$ 9,500.00	\$ 4,692.15	\$ 10,740.00	\$ 10,740.00
51-30 WATER/SEWER	\$ 2,221.14	\$ 2,228.06	\$ 2,400.00	\$ 1,498.43	\$ 2,400.00	\$ 2,400.00
51-40 HEAT	\$ 6,065.07	\$ 10,276.24	\$ 11,000.00	\$ 7,891.00	\$ 11,000.00	\$ 11,000.00
51-50 TELEPHONE	\$ 5,716.11	\$ 5,168.38	\$ 5,160.00	\$ 3,041.03	\$ 5,400.00	\$ 5,400.00
TOWN HALL:	\$ 98,511.30	\$ 93,065.14	\$ 112,627.00	\$ 77,430.42	\$ 118,140.00	\$ 118,140.00
300-03 GENERAL ASSISTANCE						
40-45 MEDICAL SERVICES	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
45-10 ELECTRICITY ASSISTANCE	\$ 315.79	\$ 109.16	\$ 600.00	\$ 276.47	\$ 600.00	\$ 600.00
45-30 WATER/SEWER	\$ -	\$ -	\$ -	\$ 75.00	\$ -	\$ -
45-40 FUEL ASSISTANCE	\$ -	\$ 60.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
45-50 FOOD ASSISTANCE	\$ 199.90	\$ -	\$ 1,000.00	\$ 160.07	\$ 1,000.00	\$ 1,000.00
45-60 HSEHLD/PERSONAL SUPP	\$ 330.04	\$ 45.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
45-70 RENT ASSISTANCE	\$ 3,805.10	\$ 4,222.00	\$ 7,100.00	\$ 3,372.00	\$ 7,100.00	\$ 7,100.00
GENERAL ASSISTANCE:	\$ 4,650.83	\$ 4,436.16	\$ 10,000.00	\$ 3,883.54	\$ 10,000.00	\$ 10,000.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
400-01 POLICE						
10-10 FULL TIME WAGES	\$ 696,254.96	\$ 752,578.84	\$ 784,714.00	\$ 472,921.13	\$ 785,425.00	\$ 785,425.00
10-20 PART TIME WAGES	\$ 24,651.11	\$ 31,453.87	\$ 36,500.00	\$ 20,827.68	\$ 40,000.00	\$ 40,000.00
10-30 ACO WAGES	\$ 1,028.28	\$ 120.00	\$ 4,372.00	\$ -	\$ -	\$ -
10-50 OVERTIME	\$ 74,698.15	\$ 62,161.19	\$ 75,000.00	\$ 36,707.97	\$ 73,000.00	\$ 73,000.00
10-80 LONGEVITY	\$ 9,275.00	\$ 9,750.00	\$ 10,325.00	\$ 10,175.00	\$ 10,600.00	\$ 10,600.00
10-90 FICA	\$ 51,336.10	\$ 53,448.22	\$ 57,127.00	\$ 34,095.71	\$ 57,445.00	\$ 57,445.00
10-95 MEDICARE	\$ 12,006.24	\$ 12,500.07	\$ 13,360.00	\$ 7,974.17	\$ 13,435.00	\$ 13,435.00
20-30 RETIREMENT	\$ 102,956.99	\$ 108,914.49	\$ 124,065.00	\$ 75,982.98	\$ 128,735.00	\$ 128,735.00
20-40 ICMA	\$ 3,392.88	\$ 3,356.51	\$ 3,341.00	\$ 2,204.96	\$ 3,410.00	\$ 3,410.00
20-50 HEALTH INSURANCE	\$ 177,639.77	\$ 191,195.65	\$ 192,790.00	\$ 130,282.86	\$ 202,890.00	\$ 202,890.00
30-20 POSTAGE	\$ 382.92	\$ 407.21	\$ 550.00	\$ 373.45	\$ 550.00	\$ 550.00
30-25 PRINTING	\$ 1,558.60	\$ 2,089.42	\$ 2,000.00	\$ 1,455.05	\$ 2,000.00	\$ 2,000.00
30-30 MATERIALS/SUPPLIES	\$ 7,902.26	\$ 6,613.08	\$ 6,500.00	\$ 2,699.04	\$ 6,500.00	\$ 6,500.00
30-50 CLOTHING	\$ 21,839.19	\$ 18,928.86	\$ 16,000.00	\$ 15,595.30	\$ 16,000.00	\$ 16,000.00
30-60 EQUIPMENT PURCHASES	\$ 20,674.70	\$ 21,416.54	\$ 15,600.00	\$ 6,804.65	\$ 17,540.00	\$ 17,540.00
30-70 GAS & OIL	\$ 18,455.49	\$ 20,416.37	\$ 25,325.00	\$ 13,163.35	\$ 24,725.00	\$ 24,725.00
30-90 MISCELLANEOUS	\$ 2,065.11	\$ 4,188.83	\$ 3,000.00	\$ 1,876.65	\$ 3,000.00	\$ 3,000.00
40-30 MEMBERSHIPS	\$ 1,080.00	\$ 1,220.00	\$ 1,095.00	\$ 1,610.00	\$ 1,250.00	\$ 1,250.00
40-40 TRAVEL/TRAINING	\$ 317.73	\$ 371.03	\$ 500.00	\$ 150.00	\$ 500.00	\$ 500.00
40-41 TRAINING	\$ 11,845.26	\$ 15,782.89	\$ 12,000.00	\$ 3,472.37	\$ 14,000.00	\$ 14,000.00
40-54 DISPATCH SERVICES	\$ 146,544.00	\$ 134,400.00	\$ 134,400.00	\$ 89,600.00	\$ 160,000.00	\$ 160,000.00
40-86 ANIMAL CONTROL	\$ 576.00	\$ 1,206.90	\$ 2,500.00	\$ 280.59	\$ 2,500.00	\$ 2,500.00
50-15 CUSTODIAL SERVICES	\$ 6,983.63	\$ 7,398.61	\$ 7,150.00	\$ 4,261.62	\$ 7,150.00	\$ 7,150.00
50-20 BUILDING MAINT	\$ 1,429.94	\$ 1,864.95	\$ 1,500.00	\$ 496.95	\$ 1,500.00	\$ 1,500.00
50-25 EQUIPMENT MAINTENANCE	\$ 52,248.94	\$ 46,843.77	\$ 48,000.00	\$ 31,767.32	\$ 51,500.00	\$ 51,500.00
51-10 ELECTRICITY	\$ 5,826.71	\$ 5,950.39	\$ 7,200.00	\$ 3,674.71	\$ 6,500.00	\$ 6,500.00
51-30 WATER/SEWER	\$ 1,288.02	\$ 1,627.44	\$ 1,500.00	\$ 478.11	\$ 1,500.00	\$ 1,500.00
51-40 HEAT	\$ 6,256.13	\$ 5,993.26	\$ 11,025.00	\$ 3,345.86	\$ 8,918.00	\$ 8,918.00
51-50 TELEPHONE	\$ 14,765.72	\$ 14,414.32	\$ 15,500.00	\$ 9,436.27	\$ 15,500.00	\$ 15,500.00
65-20 D.A.R.E.	\$ 1,503.21	\$ 1,500.00	\$ 1,750.00	\$ 577.03	\$ 1,750.00	\$ 1,750.00
82-10 LEASE PAYMENT	\$ -	\$ -	\$ 11,253.00	\$ 11,252.47	\$ 21,733.00	\$ 21,733.00
POLICE:	\$ 1,476,783.04	\$ 1,538,112.71	\$ 1,625,942.00	\$ 993,543.25	\$1,679,556.00	\$ 1,679,556.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
400-03 FIRE						
10-10 FULL TIME WAGES	\$ 197,862.61	\$ 243,672.04	\$ 272,630.00	\$ 164,408.80	\$ 280,332.00	\$ 280,332.00
10-20 PART TIME WAGES	\$ 62,109.55	\$ 72,143.99	\$ 81,550.00	\$ 40,963.39	\$ 120,462.00	\$ 120,462.00
10-50 OVERTIME	\$ 30,225.70	\$ 56,940.33	\$ 65,700.00	\$ 51,981.00	\$ 65,700.00	\$ 65,700.00
10-80 LONGEVITY	\$ 3,600.00	\$ 3,775.00	\$ 4,000.00	\$ 4,000.00	\$ 3,650.00	\$ 3,650.00
10-90 FICA	\$ 17,988.20	\$ 22,614.25	\$ 26,464.00	\$ 15,828.35	\$ 29,590.00	\$ 29,590.00
10-95 MEDICARE	\$ 4,206.89	\$ 5,288.95	\$ 6,189.00	\$ 3,701.95	\$ 6,910.00	\$ 6,910.00
20-30 RETIREMENT	\$ 22,387.93	\$ 31,509.78	\$ 41,790.00	\$ 26,679.45	\$ 43,975.00	\$ 43,975.00
20-40 ICMA	\$ 2,876.30	\$ 3,180.93	\$ 2,966.00	\$ 2,725.63	\$ 4,100.00	\$ 4,100.00
20-50 HEALTH INSURANCE	\$ 69,991.38	\$ 71,573.54	\$ 91,405.00	\$ 55,878.03	\$ 91,405.00	\$ 91,405.00
30-20 POSTAGE	\$ 56.13	\$ 50.76	\$ 100.00	\$ 44.77	\$ 100.00	\$ 100.00
30-25 PRINTING	\$ 266.55	\$ 113.40	\$ 850.00	\$ 25.50	\$ 850.00	\$ 850.00
30-30 MATERIALS/SUPPLIES	\$ 1,065.80	\$ 1,092.67	\$ 1,100.00	\$ 201.98	\$ 1,100.00	\$ 1,100.00
30-35 OPERATING SUPPLIES	\$ 5,254.95	\$ 9,311.54	\$ 6,950.00	\$ 4,096.09	\$ 6,950.00	\$ 6,950.00
30-50 CLOTHING	\$ 1,691.13	\$ 3,093.55	\$ 4,350.00	\$ 2,229.20	\$ 4,350.00	\$ 4,350.00
30-60 EQUIPMENT PURCHASES	\$ 9,313.74	\$ 10,747.79	\$ 5,450.00	\$ 1,424.99	\$ 5,450.00	\$ 5,450.00
30-70 GAS & OIL	\$ 4,479.98	\$ 6,248.41	\$ 6,400.00	\$ 4,170.15	\$ 6,850.00	\$ 6,850.00
40-30 MEMBERSHIPS	\$ 3,032.00	\$ 3,126.50	\$ 3,500.00	\$ 3,161.50	\$ 3,500.00	\$ 3,500.00
40-40 TRAVEL/TRAINING	\$ 3,384.02	\$ 5,697.27	\$ 10,375.00	\$ 1,301.50	\$ 8,375.00	\$ 8,375.00
40-45 MEDICAL SERVICES	\$ 2,863.00	\$ 3,324.00	\$ 4,560.00	\$ 2,199.00	\$ 4,560.00	\$ 4,560.00
40-54 DISPATCH SERVICES	\$ 36,636.00	\$ 33,600.00	\$ 33,600.00	\$ 22,400.00	\$ 40,000.00	\$ 40,000.00
40-55 OUTSIDE SERVICES	\$ 7,632.50	\$ 7,823.30	\$ 7,143.00	\$ 5,503.70	\$ 9,051.00	\$ 9,051.00
50-20 BUILDING MAINT	\$ 28,411.71	\$ 29,132.77	\$ 3,574.00	\$ 2,617.45	\$ 3,574.00	\$ 3,574.00
50-25 EQUIPMENT MAINTENANCE	\$ 46,632.95	\$ 35,695.03	\$ 37,130.00	\$ 20,615.01	\$ 38,150.00	\$ 38,150.00
51-10 ELECTRICITY	\$ 4,878.20	\$ 6,043.05	\$ 7,450.00	\$ 3,707.91	\$ 7,450.00	\$ 7,450.00
51-30 WATER/SEWER	\$ 1,114.81	\$ 969.87	\$ 1,140.00	\$ 862.60	\$ 1,140.00	\$ 1,140.00
51-40 HEAT	\$ 5,707.44	\$ 6,148.81	\$ 8,840.00	\$ 4,181.77	\$ 8,840.00	\$ 8,840.00
51-50 TELEPHONE	\$ 2,958.02	\$ 2,574.83	\$ 2,256.00	\$ 1,469.83	\$ 2,256.00	\$ 2,256.00
60-20 ACCIDENT/SICKNESS INS.	\$ 4,381.00	\$ 4,381.00	\$ 4,380.00	\$ 4,381.00	\$ 4,600.00	\$ 4,600.00
60-30 FIREFIGHTERS INCENTIVE	\$ 19,405.10	\$ 18,653.70	\$ 19,000.00	\$ 19,493.26	\$ 19,500.00	\$ 19,500.00
FIRE:	\$ 600,413.59	\$ 698,527.06	\$ 760,842.00	\$ 470,253.81	\$ 822,770.00	\$ 822,770.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
500-01 PUBLIC WORKS						
10-10 FULL TIME WAGES	\$ 178,012.09	\$ 187,135.41	\$ 191,422.00	\$ 121,718.92	\$ 227,750.00	\$ 227,750.00
10-20 PART TIME WAGES	\$ 35,046.50	\$ 36,712.39	\$ 62,660.00	\$ 34,485.14	\$ 65,720.00	\$ 65,720.00
10-50 OVERTIME	\$ 21,751.81	\$ 43,612.25	\$ 32,785.00	\$ 29,239.46	\$ 32,785.00	\$ 32,785.00
10-80 LONGEVITY	\$ 2,200.00	\$ 2,450.00	\$ 2,600.00	\$ 2,600.00	\$ 2,550.00	\$ 2,550.00
10-90 FICA	\$ 14,468.89	\$ 16,111.38	\$ 18,132.00	\$ 11,282.09	\$ 20,930.00	\$ 20,930.00
10-95 MEDICARE	\$ 3,383.92	\$ 3,768.04	\$ 4,241.00	\$ 2,638.62	\$ 4,896.00	\$ 4,896.00
20-30 RETIREMENT	\$ 18,014.55	\$ 21,810.83	\$ 21,774.00	\$ 14,652.54	\$ 26,310.00	\$ 26,310.00
20-40 ICMA	\$ 2,771.75	\$ 2,936.22	\$ 2,999.00	\$ 1,966.24	\$ 3,710.00	\$ 3,710.00
20-50 HEALTH INSURANCE	\$ 80,559.58	\$ 75,767.04	\$ 80,070.00	\$ 52,746.28	\$ 80,225.00	\$ 80,225.00
30-20 POSTAGE	\$ 10.84	\$ 6.69	\$ -	\$ 19.75	\$ 30.00	\$ 30.00
30-35 OPERATING SUPPLIES	\$ 38,510.78	\$ 19,772.81	\$ 29,000.00	\$ 16,935.96	\$ 29,000.00	\$ 29,000.00
30-36 SALT	\$ 54,678.14	\$ 172,610.03	\$ 115,000.00	\$ 129,339.76	\$ 120,000.00	\$ 120,000.00
30-50 CLOTHING	\$ 7,570.74	\$ 7,236.84	\$ 8,500.00	\$ 3,916.24	\$ 7,000.00	\$ 7,000.00
30-60 EQUIPMENT PURCHASES	\$ 2,930.91	\$ 2,416.55	\$ 3,500.00	\$ 678.76	\$ 10,000.00	\$ 10,000.00
30-70 GAS & OIL	\$ 18,923.94	\$ 27,391.39	\$ 35,000.00	\$ 14,281.58	\$ 30,000.00	\$ 30,000.00
40-40 TRAVEL/TRAINING	\$ 769.64	\$ 24.25	\$ 300.00	\$ 156.75	\$ 300.00	\$ 300.00
40-55 OUTSIDE SERVICES	\$ 40,505.84	\$ 38,624.18	\$ 42,000.00	\$ 14,897.89	\$ 44,000.00	\$ 44,000.00
50-20 BUILDING MAINT	\$ 3,550.14	\$ 17,729.18	\$ 4,000.00	\$ 2,386.00	\$ 9,000.00	\$ 9,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 81,407.43	\$ 93,215.78	\$ 70,000.00	\$ 64,720.14	\$ 80,000.00	\$ 80,000.00
51-10 ELECTRICITY	\$ 2,196.31	\$ 2,617.73	\$ 2,450.00	\$ 1,400.00	\$ 2,450.00	\$ 2,450.00
51-30 WATER/SEWER	\$ 2,042.67	\$ 2,163.70	\$ 2,300.00	\$ 1,465.26	\$ 2,300.00	\$ 2,300.00
51-40 HEAT	\$ 4,219.77	\$ 4,725.30	\$ 7,500.00	\$ 1,832.73	\$ 6,000.00	\$ 6,000.00
51-50 TELEPHONE	\$ 1,488.77	\$ 2,286.41	\$ 2,300.00	\$ 1,308.94	\$ 2,300.00	\$ 2,300.00
82-10 CAPITAL LEASE PAYMENT	\$ -	\$ 16,526.59	\$ 16,527.00	\$ 16,526.59	\$ 73,379.00	\$ 73,379.00
PUBLIC WORKS:	\$ 615,015.01	\$ 797,650.99	\$ 755,060.00	\$ 541,195.64	\$ 880,635.00	\$ 880,635.00
500-07 TRANSFER STATION						
10-20 PART TIME WAGES	\$ 61,057.73	\$ 61,348.52	\$ 66,775.00	\$ 48,318.08	\$ 78,643.00	\$ 78,643.00
10-90 FICA	\$ 3,863.62	\$ 3,797.21	\$ 4,140.00	\$ 2,995.65	\$ 4,876.00	\$ 4,876.00
10-95 MEDICARE	\$ 903.73	\$ 888.33	\$ 970.00	\$ 700.57	\$ 1,140.00	\$ 1,140.00
30-25 PRINTING	\$ 889.00	\$ 906.00	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 1,100.00
30-30 MATERIALS/SUPPLIES	\$ 112.39	\$ 131.05	\$ 500.00	\$ 132.16	\$ 250.00	\$ 250.00
30-35 OPERATING SUPPLIES	\$ 103.47	\$ 720.73	\$ 700.00	\$ 129.56	\$ 700.00	\$ 700.00
30-70 GAS & OIL	\$ -	\$ 710.19	\$ 1,500.00	\$ 537.60	\$ 1,500.00	\$ 1,500.00
30-90 MISCELLANEOUS	\$ 314.21	\$ -	\$ 250.00	\$ 25.00	\$ 250.00	\$ 250.00
40-55 OUTSIDE SERVICES	\$ 2,317.21	\$ 3,275.30	\$ 2,500.00	\$ 1,003.79	\$ 3,300.00	\$ 3,300.00
50-20 BUILDING MAINT	\$ -	\$ -	\$ 1,700.00	\$ 570.00	\$ 1,700.00	\$ 1,700.00
50-25 EQUIPMENT MAINT	\$ -	\$ 6,475.94	\$ 1,500.00	\$ 5,947.54	\$ 2,200.00	\$ 2,200.00
51-10 ELECTRICITY	\$ 1,599.39	\$ 1,554.59	\$ 1,700.00	\$ 873.32	\$ 1,700.00	\$ 1,700.00
51-50 TELEPHONE	\$ 442.35	\$ 547.94	\$ 500.00	\$ 257.27	\$ 500.00	\$ 500.00
55-10 DEMO/WOOD DISPOSAL	\$ 63,163.31	\$ 56,822.74	\$ 53,000.00	\$ 28,965.96	\$ 54,500.00	\$ 54,500.00
55-15 HAZ WASTE DISPOSAL	\$ 11,814.89	\$ 9,366.19	\$ 12,000.00	\$ 9,024.42	\$ 12,000.00	\$ 12,000.00
55-20 WASTE DISPOSAL - HAULING	\$ 89,277.63	\$ 83,644.21	\$ 82,000.00	\$ 36,509.30	\$ 66,200.00	\$ 66,200.00
55-30 WASTE DISPOSAL - MSW	\$ 205,505.01	\$ 199,736.56	\$ 208,000.00	\$ 107,542.68	\$ 190,000.00	\$ 190,000.00
55-40 WASTE DISPOSAL - TIRES	\$ 1,046.50	\$ 932.50	\$ 500.00	\$ 566.75	\$ 1,000.00	\$ 1,000.00
55-50 WASTE DISPOSAL - EQUIP RE	\$ 8,008.32	\$ 8,008.35	\$ 8,000.00	\$ 4,671.73	\$ 8,100.00	\$ 8,100.00
55-55 RECYCLING	\$ 11,421.64	\$ 5,243.61	\$ 10,500.00	\$ 2,873.58	\$ 10,500.00	\$ 10,500.00
TRANSFER STATION:	\$ 461,840.40	\$ 444,109.96	\$ 457,835.00	\$ 251,644.96	\$ 440,159.00	\$ 440,159.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
600-05 RECREATION						
10-20 PART TIME WAGES	\$ 65,004.46	\$ 64,269.70	\$ 72,200.00	\$ 60,480.11	\$ 75,019.00	\$ 75,019.00
10-90 FICA	\$ 4,082.75	\$ 3,947.64	\$ 4,476.00	\$ 3,749.83	\$ 4,651.00	\$ 4,651.00
10-95 MEDICARE	\$ 954.76	\$ 923.43	\$ 1,047.00	\$ 877.04	\$ 1,088.00	\$ 1,088.00
20-30 RETIREMENT	\$ 2,254.08	\$ 2,439.09	\$ 2,487.00	\$ 1,705.96	\$ 2,588.00	\$ 2,588.00
30-20 POSTAGE	\$ 102.91	\$ 79.83	\$ 175.00	\$ 66.73	\$ 175.00	\$ 175.00
30-30 MATERIALS/SUPPLIES	\$ 5,578.27	\$ 5,965.98	\$ 6,000.00	\$ 4,278.09	\$ 6,000.00	\$ 6,000.00
30-35 OPERATING SUPPLIES	\$ 195.82	\$ 31.11	\$ 400.00	\$ 124.84	\$ 400.00	\$ 400.00
40-30 MEMBERSHIPS	\$ 30.00	\$ 30.00	\$ 55.00	\$ 30.00	\$ 55.00	\$ 55.00
40-40 TRAVEL/TRAINING	\$ 415.13	\$ 634.18	\$ 300.00	\$ 30.50	\$ 300.00	\$ 300.00
40-55 OUTSIDE SERVICES	\$ 2,946.73	\$ 3,280.08	\$ 3,560.00	\$ 2,613.38	\$ 3,560.00	\$ 3,560.00
50-20 BUILDING MAINT	\$ 421.98	\$ 461.30	\$ 600.00	\$ 196.98	\$ 600.00	\$ 600.00
50-25 EQUIPMENT MAINTENANCE	\$ -	\$ 717.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
50-30 GROUNDS MAINTENANCE	\$ 4,316.96	\$ 584.72	\$ 6,800.00	\$ 573.47	\$ 6,800.00	\$ 6,800.00
51-10 ELECTRICITY	\$ 1,350.38	\$ 1,156.90	\$ 1,650.00	\$ 662.38	\$ 1,550.00	\$ 1,550.00
51-30 WATER/SEWER	\$ 6,127.06	\$ 5,915.93	\$ 6,300.00	\$ 4,281.89	\$ 6,300.00	\$ 6,300.00
51-50 TELEPHONE	\$ 442.33	\$ 439.55	\$ 865.00	\$ 254.91	\$ 865.00	\$ 865.00
60-20 ACCIDENT/SICKNESS INS.	\$ 1,088.00	\$ 1,100.00	\$ 1,350.00	\$ 1,100.00	\$ 1,300.00	\$ 1,300.00
65-10 CHRISTMAS PARADE	\$ 1,963.21	\$ 2,118.48	\$ 2,500.00	\$ 2,165.99	\$ 2,500.00	\$ 2,500.00
65-30 HALLOWEEN PARTY	\$ 598.40	\$ 599.51	\$ 600.00	\$ 607.87	\$ 600.00	\$ 600.00
RECREATION:	\$ 97,873.23	\$ 94,694.43	\$ 111,865.00	\$ 83,799.97	\$ 114,851.00	\$ 114,851.00
800-01 DEBT SERVICE						
80-10 PRINCIPLE/LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 62,500.00	\$ 62,500.00
85-10 INTEREST/LONG TERM DEBT	\$ -	\$ -	\$ 40,000.00	\$ 13,324.24	\$ 30,355.00	\$ 30,355.00
DEBT SERVICE:	\$ -	\$ -	\$ 40,000.00	\$ 13,324.24	\$ 92,855.00	\$ 92,855.00
850-01 INTERGOVERNMENTAL						
90-20 COUNTY TAX	\$ 351,554.27	\$ 355,947.10	\$ 359,843.00	\$ 359,842.57	\$ -	\$ 337,025.00
90-10 MSAD #60	\$ 6,696,358.00	\$ 6,970,843.00	\$ 7,275,022.00	\$ 4,850,014.64	\$ -	\$ 7,711,525.00
INTERGOVERNMENTAL:	\$ 7,047,912.27	\$ 7,326,790.10	\$ 7,634,865.00	\$ 5,209,857.21	\$ -	\$ 8,048,550.00
* Estimated FY19 County Tax assessment at a 3% on base amount as County budget was not finalized as of printing.						
** Estimated FY19 Education appropriation at 6% as budget was not finalized as of printing.						
920-01 PUBLIC AGENCIES / PUBLIC AGENCIES						
65-40 MEMORIAL DAY	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
91-10 AMERICAN LEGION POST #79	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
91-15 SEACOAST SHIPYARD ASSOC	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
91-30 CHRISTMAS DECORATIONS	\$ 423.94	\$ 574.00	\$ 1,000.00	\$ 31.76	\$ 1,000.00	\$ 1,000.00
91-40 COAST BUS SERVICE	\$ 9,500.00	\$ 10,500.00	\$ 11,086.00	\$ 11,086.00	\$ 11,086.00	\$ 20,000.00
91-99 MISCELLANEOUS	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00
PUBLIC AGENCIES:	\$ 11,623.94	\$ 14,274.00	\$ 14,036.00	\$ 12,817.76	\$ 15,536.00	\$ 24,450.00
950-01 OTHER / TRANSFERS						
90-30 PUBLIC FIRE PROTECTION	\$ 192,880.00	\$ 196,388.00	\$ 196,388.00	\$ 98,194.00	\$ 196,388.00	\$ 196,388.00
90-40 SEWER DISTRICT	\$ 39,000.00	\$ 36,897.00	\$ 36,578.00	\$ 18,289.00	\$ -	\$ 36,386.00
90-50 OPERATING TRANSFERS OUT	\$ 560,000.00	\$ 500,000.00	\$ 700,000.00	\$ 700,000.00	\$ 100,000.00	\$ 100,000.00
90-55 TRANSFERS TO C.I. FUNDS	\$ 187,450.00	\$ 121,500.00	\$ 147,665.00	\$ 147,665.00	\$ 180,000.00	\$ 180,000.00
90-60 W.D. DEBT SERVICE	\$ 21,634.00	\$ 21,634.00	\$ 21,634.00	\$ -	\$ 21,634.00	\$ 21,634.00
95-10 CONTINGENCY	\$ 1,325.00	\$ 6,657.75	\$ 10,000.00	\$ 12,809.87	\$ 10,000.00	\$ 10,000.00
95-13 FF/EMT VACANCY CONTGNC'	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
TRANSFERS:	\$ 1,002,289.00	\$ 883,076.75	\$ 1,142,265.00	\$ 976,957.87	\$ 508,022.00	\$ 544,408.00

**TOWN OF BERWICK, MAINE
FY2018 - 2019 PROPOSED BUDGET**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Spent to 02/28/2018	FY 2019 Managerr's Budget	FY 2019 Board's Recomm
950-02 OTHER / MISCELLANEOUS						
91-20 BERWICK LIBRARY ASSOC.	\$ 89,000.00	\$ 94,000.00	\$ 99,000.00	\$ 66,000.00	\$ 99,000.00	\$ 104,000.00
95-20 C/F STORMWATER ENG (U.S.)	\$ 18,935.36	\$ 18,235.14	\$ 19,700.00	\$ 5,541.77	\$ 18,400.00	\$ 18,400.00
95-23 C/F ECON DEVELOPMENT	\$ 13,841.00	\$ 15,525.66	\$ 15,000.00	\$ 3,027.30	\$ 15,000.00	\$ 15,000.00
95-40 C/F EMERGENCY MGMNT	\$ 164.47	\$ 135.87	\$ 500.00	\$ 94.18	\$ 500.00	\$ 500.00
95-80 C/F UNFUNDED LIABILITIES	\$ -	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ 13,000.00
95-90 OVERLAY	\$ 3,369.47	\$ 6,837.48	\$ -	\$ 17,379.45	\$ -	\$ -
MISCELLANEOUS:	\$ 125,310.30	\$ 134,734.15	\$ 147,200.00	\$ 92,042.70	\$ 145,900.00	\$ 150,900.00

	RAISED & ASSIGNED 2017/2018	AUTHORITY to SPEND 2017/2018	EST. BALANCE 1/31/2018	2019 MANAGER'S RECOMM	PROPOSED BUDGET 2018/2019
202-09 PLANNING DEPT.	\$ 50,000	\$ 82,279	\$ 10,170	\$ 30,000	\$ 30,000
202-19 TOWN HALL / BUILDINGS	\$ 13,000	\$ 82,069	\$ 34,054	\$ 24,600	\$ 24,600
402-01 POLICE DEPARTMENT	\$ 75,165	\$ 91,960	\$ 58,528	\$ 10,000	\$ 10,000
402-03 FIRE DEPARTMENT	\$ 125,000	\$ 1,347,182	\$ 351,431	\$ 25,000	\$ 25,000
402-04 CIVIL DEFENSE	\$ -	\$ 3,156	\$ 3,156	\$ -	\$ -
502-01 PUBLIC WORKS	\$ 67,500	\$ 99,423	\$ 37,246	\$ 65,000	\$ 65,000
502-03 HIGHWAY FUND	\$ 330,000	\$ 496,514	\$ 239,873	\$ 150,000	\$ 150,000
502-07 TRANSFER STATION	\$ -	\$ 153	\$ 153	\$ -	\$ -
602-05 RECREATION	\$ -	\$ 231,959	\$ 33,167	\$ -	\$ -
TOTALS:	\$ 660,665	\$ 2,434,694	\$ 767,778	\$ 304,600	\$ 304,600

2018 Annual Town Meeting Warrant with Explanations

To: Lisa Huestis, a resident of the Town of Berwick in the County of York and the State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Berwick qualified by the law to vote in Town affairs, to assemble at the Town Hall on Tuesday, the 12th day of June, 2018, at 8:00 a.m. until 8:00 p.m. to act on Article 1 through 45 as set out below:

ARTICLE 1

To elect a Moderator to preside over the meeting.

ARTICLE 2

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

ARTICLE 3

Shall the Town vote to adopt the proposed amendments to the Land Use Ordinance? (Exhibit A attached hereto).

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 4

Shall the Town adopt the Subdivision Ordinance? (Exhibit B attached hereto).

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 5

Shall the Town vote to use up to **\$2,270,695** from estimated revenues to reduce the amount to be raised by taxation in Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 6

Shall the Town vote to raise and appropriate the sum of **\$314,805** for the General Expense Account for Fiscal Year 2018/19, which begins July 1, 2018?

NOTE: This Account will be used to fund a variety of general expenses which are not easily classified from an accounting perspective under other departments, including a variety of required insurance premiums, audit services, legal services rendered by the Town Attorney, streetlights, traffic signals, interest on returned escrow balances, and miscellaneous expenditures requested from the Board of Selectmen.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 7

Shall the Town vote to raise and appropriate the sum of \$351,806 for the Town Administration Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 8

Shall the Town vote to raise and appropriate the sum of \$262,017 for the Town Clerk Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 9

Shall the Town vote to raise and appropriate the sum of \$116,823 for the Planning & Ordinance Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 10

Shall the Town vote to raise and appropriate the sum of \$86,550 for the Assessor's Office Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 11

Shall the Town vote to raise and appropriate the sum of \$118,140 for the Town Hall Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 12

Shall the Town vote to raise and appropriate the sum of \$10,000 for the General Assistance Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 13

Shall the Town vote to raise and appropriate the sum of \$1,679,556 for the Police Department Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 14

Shall the Town vote to raise and appropriate the sum of \$822,770 for the Fire Department Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:1

ARTICLE 15

Shall the Town vote to raise and appropriate the sum of \$880,635 for the Public Works Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 16

Shall the Town vote to authorize the expenditure of all revenues received from the State of Maine Urban/Rural Initiative Program for Fiscal Year 2018/19 for road improvements as authorized by the Program with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 17

Shall the Town vote to raise and appropriate the sum of \$440,159 for the Refuse Disposal Account for Fiscal Year 2018/19, which begins July 1, 2018?

NOTE: This Account will be used to fund the operations of the Berwick Transfer Station during Fiscal Year 2018/19.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 18

Shall the Town vote to raise and appropriate the sum of \$114,851 for the Recreation Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 19

Shall the Town vote to appropriate the sum of \$92,855 for Debt Service with funds coming from the Fire Pumper Replacement Reserve account and the Lena Clark Trust to cover this appropriation for Fiscal Year 2018/19, which begins July 1, 2018 and as authorized by the passage of Article 31 & 32 at the 2016 Annual Town Meeting?

NOTE: The voters approved the issuance of general obligation bonds up to \$1,000,000 for two fire trucks and up to \$125,000 for new windows in the Town Hall auditorium and repair of the Town Hall clock.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 20

Shall the Town vote to raise and appropriate the sum of \$24,450 for the Community/Agency Appropriations Account for Fiscal Year 2018/19, which begins July 1, 2018?

NOTE: This account will be used to make contributions to and at the request of the following outside agencies or purposes: COAST Bus Service, American Legion Citizen Recognition Dinner, Memorial Day, Holiday Decorations, and the Seacoast Shipyard Association.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 21

Shall the Town vote to raise and appropriate the sum of \$196,388 for the annual Fire Protection costs for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 22

Shall the Town vote to appropriate the sum of **\$100,000** from Unassigned Fund Balance for Fiscal Year 2018/19 and authorize its use for road, bridge, and sidewalk construction and repairs, as well as Town parking lots and public ways, and including expenses for curbing, drainage and engineering fees when required, with the funds to be used in conjunction with the State of Maine Urban/Rural Initiative Program, and with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 23

Shall the Town vote to raise and appropriate the sum of **\$50,000** for its use for road, bridge, and sidewalk construction and repairs, as well as Town parking lots and public ways, and including expenses for curbing, drainage and engineering fees when required, with the funds to be used in conjunction with the State of Maine Urban/Rural Initiative Program, and with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 24

Shall the Town vote to appropriate the sum of **\$18,000** from the Lena Clark Trust account for the purpose of continuing the electrical upgrades necessary at the Town Hall and place this amount into the Town Building Capital Reserve account for Fiscal Year 2018/19, which begins July 1, 2018 with unspent balances to be carried forward each year until fully expended?

NOTE: This is phase two of the electrical upgrades needed at Town Hall and will consist of removing existing wiring and pipework from the main power disconnect in the electrical room to the street side service to the weatherhead. This work will replace the original service line coming into the building.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 25

Shall the Town vote to appropriate the sum of **\$6,600** from the Lena Clark Trust account for the purpose of purchasing an access control system for the Town Hall and place this amount into the Town Building Capital Reserve account for Fiscal Year 2018/19, which begins July 1, 2018 with unspent balances to be carried forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 26

Shall the Town vote to raise and appropriate the sum of **\$10,000** as the first lease payment for the purchase of one new police cruisers for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount into the Police Capital Equipment account established for this purpose with unspent balances to be carried forward each year until fully expended and authorize the Board of Selectmen to enter into a lease purchase agreement on terms it deems appropriate with the balance to be repaid over a period of no longer than five (5) years?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 27

Shall the Town vote to raise and appropriate the sum of **\$25,000** to purchase new capital equipment for the Fire Department for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount into the Fire Department Equipment Reserve account established for this purpose with unspent balances to carry forward each year until full expended?

NOTE: This Account will be used to fund the purchase of personal protective equipment, continue the replacement of the SCBA bottles, and begin necessary mobile radio upgrades.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 28

Shall the Town vote to raise and appropriation the sum of **\$33,000** to purchase a stainless-steel dump body to prolong the life of a 2000 plow truck for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount into the Public Works Capital Vehicle account established for this purpose with unspent balances to be carried forward each year until fully expended.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 29

Shall the Town vote to raise and appropriate the sum of **\$32,000** as the first lease payment for the purchase of a loader for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount into the Public Works Capital Vehicle account established for this purpose with unspent balances to be carried forward each year until fully expended and authorize the Board of Selectmen to enter into a lease purchase agreement on terms it deems appropriate with the balance to be repaid over a period of no longer than five (5) years?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 30

Shall the Town vote to raise and appropriate the sum of **\$30,000** for Fiscal Year 2018/19, which begins July 1, 2018, and authorize its use to continue addressing storm drainage system outfall issues identified by the Maine DEP during an audit of the Town's stormwater drainage system, and place this amount into the Planning Capital Reserve account established for this purpose with unspent balances to be carried forward each year until fully expended?

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

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 31

Shall the Town vote to raise and appropriate the sum of **\$21,634** for Debt Service in Fiscal Year 2018/19 as authorized by the passage of Article 37 at the 1997 Annual Town Meeting?

NOTE: This Account will be used to fund one-half the cost for repayment of the Water Department Bond issued by the Federal Rural Development Agency for the new Water Treatment Plant in 1999. There are ten more years of payments on this bond.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 32

Shall the Town vote to raise and appropriate the sum of **\$10,000** and authorize the Board of Selectmen to hold it in a Contingency Account and to use it to meet unanticipated expenses and emergencies that might occur during the Fiscal Year 2018/19, which begins July 1, 2018 and with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 33

Shall the Town vote to raise and appropriate the sum of **\$104,000** as a contribution to the Berwick Library Association for Fiscal Year 2018/19, which begins on July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 3:1

ARTICLE 34

Shall the Town vote to raise and appropriate the sum of **\$18,400** for the Federal Stormwater Program for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

NOTE: This Account will be used for the purpose of implementing State and Federal permitting requirements for discharges from municipal separate stormwater sewer systems (MS4s).

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 35

Shall the Town vote to raise and appropriate the sum of **\$15,000** for Economic Development purposes for Fiscal Year 2018/19, which begins July 1, 2018 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 Administration Department will contract for technical assistance, grant writing assistance, consultant assistance to develop financial options, purchase site amenities, allowance for printing and mailings, match grant funds, and to leverage other funding that the Town is eligible to apply for. Also, any grant match or any funds used to advance the implementation of the Comprehensive Plan, as Amended, will be approved by the Board of Selectmen.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 36

Shall the Town vote to raise and appropriate the sum of **\$500** for Emergency Management for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

NOTE: This Account will be used for the purpose of funding expenses like provision of shelter, food supplies and other associated costs during emergencies which occur within the Town.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 37

Shall the Town vote to raise and appropriate the sum of **\$13,000** for the Unfunded Liabilities Account for Fiscal Year 2018/19, which begins July 1, 2018 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

NOTE: This Account will be used to satisfy existing obligations to employees who have accrued compensated absences such as vacation time or sick time, if and when such entitlements must be paid out upon employee departure from the Town's staff. The current balance in this account is \$105,000 and the Town's compensated absences balance as of June 30, 2017 was \$228,133.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 38

Shall the Town vote to authorize the use of interest money from the Lena Clark Trust Fund Interest Account when there are major repairs or maintenance needs at the Town Hall?

NOTE: The Trust Fund was established to take care of the Town Hall. Interest from the Trust Fund is in an Investment Account with LPL Investments through Quadripoint Investment Management. The interest balance as of June 30, 2017 was **\$66,985**, which was the close of the prior Fiscal Year. Interest funds are not used for every day repair or maintenance costs but instead are being allowed to accumulate for one time or major unforeseen repairs or expenses. Approval of this Article will authorize these kinds of expenditures from the Interest Account should it become necessary to make them during Fiscal Year 2018/19.

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 39

Shall the Town vote to reallocate the remaining \$2,695.00 from the funds raised and appropriated for the purpose of replacing the Police Department's 2006 ATV as authorized by the passage of Article 38 at the 2016 Annual Town Meeting and instead authorize its use for purchasing and equipping new cruisers and place in the Police Cruiser Reserve account?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 40

Shall the Town vote to reallocate the remaining \$285.00 from the funds raised and appropriated for the purpose of a material containment area as authorized by the passage of Article 23 at the May 15, 2007 Annual Town Meeting and instead authorize its use for future Public Works equipment purchases and place the amount in the Public Works Equipment Reserve account established for this purpose?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 41

Shall the Town vote to reallocate the remaining \$8.00 from the funds raised and appropriated for the purpose of purchasing a tail gate sander as authorized by the passage of Article 21 at the May 16, 2006 Annual Town Meeting and instead authorize its use for future Public Works equipment purchases and place the amount in the Public Works Equipment Reserve account established for this purpose?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 42

Shall the Town vote to reallocate the remaining \$5,000.00 from the funds appropriated from unappropriated surplus for the purpose of surveying various boundaries within and around the Town as authorized by the passage of Article 23 at the May 16, 2000 Annual Town Meeting and instead authorize its use for funding a statistical revaluation of the Town's properties and place the amount in the Assessing Account for Fiscal Year 2018/19, which begins July 1, 2018?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 43

Shall the Town vote to charge interest on unpaid taxes at the rate of **8.00%** per annum, and to set the date when taxes committed for Fiscal Year 2018-2019 (July 1, 2018 through June 30, 2019) become due and payable as October 15, 2018 and April 16, 2019, with said interest to be collected after October 16, 2018 and April 17, 2019, and allow the Tax Collector to accept prepayment of taxes prior to the Tax Commitment Date?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 44

Shall the Town Vote to set an interest rate of **4.00%** as allowed by state law as the rate to be paid to taxpayers who pay amounts in excess of amounts finally assessed and authorize any such interest paid or abatements granted to be charged against the annual overlay?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

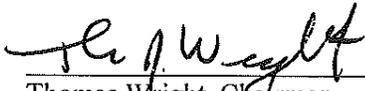
ARTICLE 45

Shall the Town vote to raise and appropriate the sum of \$36,386 to the Berwick Sewer District for Fiscal Year 2018/19, which begins July 1, 2018?

NOTE: The District indicates that their focus for the funds at this time is on assisting in repayment of the District's debt service as a result of upgrading both pump stations to accommodate for growth of the downtown area.

THE BOARD OF SELECTMEN RECOMMENDS NO VOTE 2:1 (1 RECUSED)

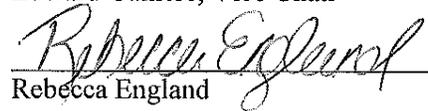
The June 12, 2018 Town Meeting Warrant is signed and approved as presented/amended by the Berwick Board of Selectmen at its meeting on the 20TH day of March 2018.



Thomas Wright, Chairman



Edward Ganiere, Vice Chair



Rebecca England

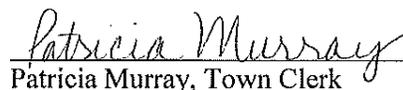
Mark Pendergast



Joshua Plante

Board of Selectman, Town of Berwick, Maine

ATTEST:



Patricia Murray, Town Clerk

