

The University of Maine

**DigitalCommons@UMaine**

---

Maine Town Documents

Maine Government Documents

---

2015

## Annual Report of South Berwick Maine 2015

South Berwick, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

This Town Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

# South Berwick, Maine

HIGHWAY DEPARTMENT

*“Our Driving Force”*



**2015 Annual Report**

# South Berwick Public Works

## *Pride—Effectiveness—Efficiency*

### FULL TIME STAFF

Director, Jon St. Pierre

#### *Highway:*

Foreman, Jay Redimarker  
Douglas Letellier  
Kevin Moynahan

*Solid Waste Transportation:*  
Stephen Panter

#### *Transfer Station:*

Supervisor, Gary Boucher

#### *Buildings:*

Custodian, James Cassell

### PART TIME STAFF

#### *Highway:*

Frank Baird  
Michael Blake  
Corbin Study  
Kyle Kulickowski

#### *Transfer Station:*

Wayne Garr  
Frank Baird  
Jefferson Dorr  
F. John Driscoll  
Harvey Barr  
Sam Cunningham

### ON CALL STAFF

#### *Highway:*

Joseph Burns  
Paul Cavanaugh  
Darrell Eaton  
Eric Kulickowski  
Brian Gosselin  
Anne Whitney-Gray

We are please to take a portion of the 2015 Annual Report to recognize the Public Works Staff. The Public Works Department takes pride in delivering effective and efficient service to our customers. Small crews work hand-in-hand with contractors to maximize the performance for cost. Staff floats between the divisions to meet the work load. Tasks vary from repairing irrigation systems at a ball field, to laying tile at Town Hall.

The Highway Division takes care of streets, sidewalks, parking lots, bridges, the stormwater system, and fleet maintenance. Examples of work include winter maintenance, street sweeping, catch basin cleaning, tree pruning and removal, fleet preventative maintenance and repair, and active participation in road construction.

The Solid Waste Transportation division hauls waste and recyclables to various locations for both North Berwick and South Berwick.

The Transfer Station receives and processes the Town's solid waste and recyclables.

The Parks Division maintains the parks, recreation fields, islands, and building grounds. Lawn moving and turf management is accomplished by contractors. The Highway Division maintains the irrigation systems, rakes leaves and mulches.

The Buildings Division provides custodial service to the Town Hall, the Community Center and the Library.

Our big push in the next three years is to improve the condition of the Town's roads. While twenty miles have been upgraded in the last three years, the backlog needs to be addressed. Continual repair of the older roads is a waste of the Town's resources.

Public service is rewarding. We hope our work improves your safety and quality of life.

# Table of Contents

## **ELECTED & APPOINTED OFFICIALS**

Elected & Appointed Officials .....	3
Boards & Committees .....	4
Town Council .....	5
Town Manager .....	6
Town Clerk .....	7
School Board .....	8
Message from Governor LePage .....	9
Message from Congresswoman Pingree .....	10
Message from Senator Collins .....	11
Message from Senator King .....	12
Message from State Senator Hill .....	14
Message from State Representative Beavers .....	15
Message from State Representative Eves .....	16
Message from York County Commissioner Chandler .....	18

## **COMMUNITY DEVELOPMENT**

Code Enforcement/ Plumbing Inspector .....	20
Assessing .....	20

## **PUBLIC SAFETY & PUBLIC WORKS**

Police, Dispatch & Animal Control .....	21
Fire Department .....	22
Emergency Management .....	23
Rescue .....	24
Public Works .....	25

## **COMMUNITY SERVICES**

Library .....	26
Recreation .....	27
General Assistance .....	28
Old Berwick Historical Society .....	29
Conservation Commission .....	30
Cemetery Association .....	31
SoBo Central .....	32
Great Works Regional Land Trust .....	33

## **FINANCE**

Tax Collector .....	34
Abatements .....	35
Town Audit .....	36
Town Warrant .....	W1
2017 Budget .....	W8
5 Year Capital Project Plan .....	W44

## **CONTACT INFORMATION**

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

# DEDICATION

**RICHARD B. BROWN**  
**TOWN MANAGER EMERITUS**  
**02/13/1941 - 04/11/2015**



The 2015 South Berwick Town Report is dedicated to Richard B. Brown, Town Manager Emeritus who passed away on April 11, 2015.

Richard “Dick” Brown owned and operated Brown Ambulance Service before becoming the first Town Administrator of Burlington, Massachusetts. He continued his career as a leader in municipal government serving as Town Manager in several towns before his ten years with South Berwick from 1993 to 2002. He was given the key to the Town and the title of Town Manager Emeritus after ten years of service. He then served as State Representative in the Maine House of Representative for District 146 before retiring from his final position as Manager of York County. His passion for improving the lives of others in the communities he served has left an indelible mark. His positive contributions continue to be a part of South Berwick today.

His efforts influenced the vitality of the downtown area in many ways. He supported building the concrete sidewalks with granite curbing and initiated the memorial bench program. He worked to encourage the Post Office to renovate their building instead of moving out of the downtown area ensuring a business presence and daily foot traffic. This set the stage for other businesses to move into the downtown area. He took great pride in South Berwick and fostered that in others. He earned the “Good Idea” award in 1995 from the Maine Municipal Association for his contribution of the “Our Town” book that continues to be a part of the third grade curriculum at Central School. The annual Hike Through History evolved from the book. To this day, the Town Manager and Council Members participate and serve lunch to the students encouraging community spirit and sharing Dick’s pride in South Berwick with it’s young residents.

Dick fostered involvement by the community in the upkeep and beautification of the islands throughout town by sponsoring an adoption program and was an avid supporter of the ongoing tradition of the American Flags that proudly wave on National Holidays.

Dick’s commitment extended into being an active member of many organizations including the South Berwick Rotary, St. John’s Masonic Lodge, York County Municipal Association and the Maine Municipal Association. He was also a member of ICMA (International City Management Association) for over twenty five years.

Dick Brown’s accomplishments and involvement continue to shape our community. For his contributions we respectfully dedicate this Town Report to his memory.

# IN MEMORY

**Robert B. Weiss**  
*Former Town Manager*  
1949—1952

**Elsie Catherine Hussey**  
*Former Election Clerk*

# Officials



## Elected Town Officials

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

**John C. Kareckas, Chairman 2016**

**Russell H. Abell, 2016**

**Laura Leber, 2017**

**John James, 2017**

**Thomas Chase, 2018**

## Appointed Town Officials

Town Manager, Tax Collector,  
Treasurer & Road Commissioner

**Perry A. Ellsworth**

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

## Town Attorney

Bernstein, Shur

# Boards & Committees

## BOARD OF ASSESSMENT REVIEW

Richard Currier, Chairman, 2018  
Nora Irvine, 2018  
David Stansfield, 2016  
John Stirling, 2016  
Smilie G. Rogers, Esq., 2017  
Brian Kunkel, Alternate, 2016  
*Meets as needed at Town Hall*

## BOARD OF DIRECTORS, SAD #35

Dr. Mary Nash, Superintendent  
Keri Tice, Chair, 2016  
Fred Wildnauer, Vice Chair 2018  
Joe Long, 2016  
Susan Berman, 2017  
Paul Stanley, 2017  
Martha Leathe, 2016  
*Meets 1<sup>st</sup> & 3<sup>rd</sup> Wednesday of the month  
at Marshwood High School*

## BUILDING COMMITTEE

Thomas Harmon, Chairman, 2018  
Bradford Christo, 2016  
Mark Gagnon, 2017  
David Stansfield, 2016  
Fred Wildnauer, 2018  
*Meets as needed at Town Hall*

## CONSERVATION COMMISSION

Patricia Robinson, Chairman, 2018  
Stephen Bayse, 2018  
Patricia Durkin, 2016  
Greg Tuano, 2017  
*Meets 4<sup>th</sup> Wednesday of the month at Town Hall*

## HISTORIC DISTRICT COMMISSION

B. Dan Boyle, Chairman, 2016  
Virginia Jennings, 2016  
George Muller, 2017  
Mary Vaughn, 2018  
*Meets 1<sup>st</sup> Monday of the month at Town Hall*

## LIBRARY ADVISORY BOARD

Elaine Pridham, Chairman, 2017  
Tim Benoit, 2016  
Peter Howell, 2016  
Albert Whitaker, Jr., 2017  
David Gagnon, 2018  
*Meets 3<sup>rd</sup> Tuesday of the month at the Library*

## PLANNING BOARD

John Stirling, Chairman, 2016  
William Straub, 2017  
Warren Spencer, 2018  
Paul Steinhauer, 2016  
Manley Gove, Sr., Alternate, 2018  
*Meets 1<sup>st</sup> & 3<sup>rd</sup> Wednesday of the month at Town Hall*

## RECREATION COMMITTEE

Jeff Hoerth, 2018  
Heather Holland, 2018  
Nicole Drake, 2016  
*Meets 3<sup>rd</sup> Tuesday of the month at Community Center*

## TOWN COUNCIL

*Meets 2<sup>nd</sup> & 4<sup>th</sup> Tuesday of the month at Town Hall*

## ZONING BOARD OF APPEALS

Peter Grace, Chairman, 2017  
Francis Jillson, 2016  
Smilie G. Rogers, Esq., 2016  
John Klossner, 2017  
Mark W. Lawrence, Esq., 2018  
*Meets as needed at Town Hall*

## *Committee membership as of 3/31/16*

We are grateful for the time and effort offered by the members of our boards and committees.

Their efforts improve the lives of everyone who lives in our great community.

# Town Council

Greetings Citizens of South Berwick,

The Town Council is pleased to make this report and summary of our work in 2015. We were pleased to receive the town's support for the current budget and look ahead again to meet the LD1 mandate and continue to provide essential services for the town.

Due to the nature of our reporting and the large amount of time passing between the end of term and the next report we would be remiss to fail to recognize Jeannie Demetracoupolos for nine years of Town Council service to South Berwick, its Council and Community-at-Large. While difficult to replace her institutional knowledge, we successfully filled her seat with Tom Chase, who is showing his dedication to our goal of keeping this town a nice place to live.

We were supported by the Town Manager and a tremendous team of dedicated and creative town staff, and we continue to move ahead on many fronts. South Berwick serves as a State and Regional example of town-to-town and town-to-school collaboration. We look to continue collaboration efforts and are seeking to find creative solutions to lowering the Dispatch Center costs with a united multi-town effort. While difficult to get the respective towns to move in step, we continue the effort.

The struggle with State funding reductions continues; however through our relationship with Maine Municipal Association (MMA), we were successful in avoiding further reductions (Municipal Revenue Sharing, Local Road Assistance, General Assistance, and Pensions on the Town and School sides). One of the reasons we have income and sales tax is to provide more equitable property taxes. The statute is clear but the legislature and governor refuse to hold up the State's responsibility for the required funding.

We enjoyed discussions with a group of citizens and Main Street business owners in a planning effort for downtown parking. This spring we will see one of the results by improvements at the Railroad Ave. parking lot.

Looking ahead, we continue to seek alternatives to relieve over-crowded and non-conforming conditions at our existing police department. Also, we look to continue our local road program and get our number one municipal asset up to a sustainable level of maintenance.

Please call, write or appear on 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays of each month at a Town Council meeting with any questions or concerns regarding your municipal government.

Respectfully submitted,

South Berwick Town Council  
John C. Kareckas, Chair

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

*Council and Planning Board meetings may now be viewed on the web at: [www.townhallstreams.org](http://www.townhallstreams.org).  
Minutes are posted on the Town's website: [www.southberwickmaine.org](http://www.southberwickmaine.org).*



# Town Manager

To the Citizens of South Berwick:

It is with pleasure that I present you with the annual reports of the various offices and departments that have provided services to the Town of South Berwick during 2015.

The last winter was one that we will not soon forget as it snowed, snowed, and snowed even more in early 2015. Our Highway crew, under the leadership of Public Works Director Jon St. Pierre, kept up with the tasks while staying within their budget. This was accomplished through teamwork and a well laid out plan. My thanks to the crew for their long hours to provide safe driving conditions for all of us.

We continued to narrow the process with MDOT to rebuild Route 236 in the area in front of the Great Works School which includes the Vine and Academy Street entrance. The project is scheduled to begin after the end of the school year and will be completed prior to the start of the next school year. We will be publishing updates on our town website throughout this project.

The senior housing project on Young Street was completed in December and residents have started moving in. These twenty eight apartments were designed for individuals 55 and older and will provide senior housing that is much needed in South Berwick. The housing is owned by AVESTA Housing and is a taxable property that will generate approximately \$25,000 in property tax annually. We welcome all who have or will be moving into our community.

Collaboration continues with surrounding communities which allows us to hire full-time employees who are engaged in providing top notch services to the municipality. We share our Assessing Agent with North Berwick, Solid Waste Hauling with North Berwick, our Code Enforcement Officer with Berwick, and our Dispatch Center provides services to Berwick. These collaborations save dollars for both communities and allows us to hire the right employees to provide the best services.

When I speak about the best employees, we are so fortunate to have the staff that we have. This includes all levels from department heads to our part-time and seasonal help. Employees work here because they want to. They are engaged in providing customer service that is second to none and treat each other with respect. They share the desire to work as a team to accomplish all variety of tasks in a timely and efficient manner. This is evident in the consistency of their accomplishments on a daily basis. Please take a moment to thank them for their due diligence to the changing needs of the community. I would not be successful in my position without them.

My door is always open and I hope that you will stop by and share your ideas and concerns when you are using the town offices. We have worked hard to foster communication through being a transparent organization. Remember the facts are just a phone call, an e-mail, or a visit to my office away. We welcome and encourage your involvement both on a day to day basis and by being active on any of the many boards and committees in town.

I would also like to thank the Town Council for their dedication to moving the community progressively forward and for its support of new ideas and innovative thoughts.

Respectfully submitted,

Perry A. Ellsworth  
Town Manager

# Town Clerk

2015 has been another busy year at Town Hall. The staff is very fortunate to serve this wonderful community.

In December, Nancy Crowley the Deputy Town Clerk retired after 4½ years of service; we wish her well.

I am happy to report the following statistics for transactions processed in the Clerk's Office for the calendar year 2015:

6672	Motor vehicle transactions	276	Resident & Nonresident hunting/fishing licenses
113	ATV registrations	8	Liquor licenses processed
250	Boat registrations	75	Marriage licenses issued
72	Snowmobile registrations	404	Certified copies of vital records
1006	Dog licenses issued for 2015	4	Non-certified copies of vital records
3	Kennel licenses for 2015		

In addition to the motor vehicle transactions processed in the office, staff also downloaded and converted 1,355 motor vehicle records processed online through the rapid renewal program.

Many of the services we perform in the Business Office at Town Hall are also available online through the Town's website at [www.southberwickmaine.org](http://www.southberwickmaine.org) or [www.maine.gov](http://www.maine.gov). This is a great resource and has information and links for everything from auto registration renewals, hunting and fishing licenses, and recreational vehicle registrations to dog licensing, burn permits and new business information.

The following vital statistics were recorded for the 2015 calendar year:

	<u>Births*</u>	<u>Marriages</u>	<u>Deaths*</u>
Occurred in Town	0	44	23
Total recorded	29	73	37

*\*Many of these events occur out of state and are not included in these figures. Vital records are state specific.*

By State law, the Clerk/Registrar is responsible to the Secretary of State for elections and voter registrations.

As of December 31<sup>st</sup> there were 4927 registered voters in South Berwick.

Democrat	1592
Green Independent	153
Republican	1281
Un-enrolled	1901

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

There was one open town meeting held in 2015:

May 19 <sup>th</sup>	2015/2016 Budget	All Articles passed
----------------------	------------------	---------------------

There were three secret ballot elections held in 2015:

June 9 <sup>th</sup>	SAD #35 Budget Validation	6% turnout, passed
November 3 <sup>rd</sup>	State Referendum	14% turnout
November 3 <sup>rd</sup>	Municipal	14% turnout

- Thomas A. Chase elected to Town Council
- Fred Wildnauer elected to School Board

Respectfully submitted,

Barbara Bennett, CCM  
Town Clerk

# School Board

To the Citizens of South Berwick,

There are a lot of things to celebrate and accomplishments to point out for 2015. Here are some of the amazing things that each school has done with the \$10,000 budgeted for Investments for Children:

At Central Elementary School (CES), Principal Nina D'Aran expanded the robotics program, continued to support Girls on the Run, had professional chefs cook twice a month with students from all grades, started an Odyssey of the Mind program and organized a recycling club.

Maureen Goering, Principal at Eliot Elementary School (EES) expanded the summer academic program, provided Everyday Math kits for each student to study at home, invited DJ Carmen in twice a month to get the kids moving and had students attend the Flat Stanley ballet to enrich the annual Flat Stanley curriculum.

At Great Works School (GWS), Principal Jerry Burnell added archery, robotics, hiking, body ball, girls running, cooking, Lego, coding and video clubs. Additionally, math support was increased and a math team added. A cartoonist was invited to teach the message of art and the Writing from the Inside Out project was originated.

Principal Tony Bourbon of Marshwood Middle School (MMS) increased academic support during the school year and summer by expanding the challenge course program. He introduced more intramural activities such as robotics, a coding club, a math team and the Rock Stars/Steel Hawks program.

At Marshwood High School (MHS), Principal Paul Mehlhorn increased instructional support for all students, started a unified basketball team and a cyber patriots club, implemented an on your own program for life and consumer sciences and expanded the HOLD club.

Marshwood boasts back to back state championships in football, state wrestling and girls' lacrosse.

This year, the Rollinsford students in grades 7-12 arrived at MMS and MHS. Thanks to the tremendous preplanning efforts, the transition was seamless. Both school boards will be having joint workshops periodically to be sure that the tuition agreement is going smoothly.

The We the People team (WTP) led by MHS teacher Matt Sanzone, travelled to Washington, DC to compete in the national finals. Through a generous grant from the Marshwood Education Foundation, WTP will now be offered at MMS and will travel to Washington, DC to complete in the middle school division.

The common planning time (late start and early release on Thursday) and development of the proficiency based diploma successfully enables coordination between classrooms, grades and schools. A pilot program for the new teacher evaluation system is being conducted this year.

For 5 years, the driving force behind these achievements and innovative ideas is Superintendent, Dr. Mary Nash. She is a proven leader with great vision and strives to balance the needs of students, teachers and the community in everything she does.

Meetings are held at MHS on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of the month and can be viewed on townhall-streams.net. Visit us at [www.rsu35.org](http://www.rsu35.org). We are always available by email or by phone and look forward to hearing from you.

Respectfully submitted,

Keri Tice  
Board of Directors



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

Paul R. LePage  
GOVERNOR

Dear Citizens of South Berwick:

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

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

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

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

2162 RAYBURN HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515

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

WWW.PINGREE.HOUSE.GOV



COMMITTEE ON APPROPRIATIONS  
SUBCOMMITTEES:  
AGRICULTURE, RURAL DEVELOPMENT, AND  
RELATED AGENCIES  
INTERIOR, ENVIRONMENT, AND RELATED  
AGENCIES

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

Dear Friend,

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

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

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

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

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

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

Best wishes,

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

Chellie Pingree  
Member of Congress

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



1 SILVER STREET  
WATERVILLE, ME 04902  
PHONE: 207-873-5713  
FAX: 207-873-5717

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

## United States Senate

WASHINGTON, DC 20510-1904

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

Dear Friends:

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

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

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

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

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

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

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

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

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

Sincerely,

Susan M. Collins  
United States Senator



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

Dear Friends of South Berwick:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

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

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

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

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

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

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.  
United States Senator



*127th Legislature*  
*Senate of*  
*Maine*  
*Senate District 35*

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

Dear Residents of South Berwick,

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

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

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

I am proud of these accomplishments. I hope you are as well. As the legislature continues its work, please know that I am available to hear from you.

I also encourage you to sign up for my legislative email updates to keep you informed about what is happening in the legislature. This periodic email allows me to share information that is useful and informative to you and our district. Please email me at [dawn.hill@legislature.maine.gov](mailto:dawn.hill@legislature.maine.gov) or call (207) 287-1515 to sign up.

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

Best regards,



Dawn Hill  
State Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

## Roberta B. Beavers

72 Woodland Hills  
South Berwick, ME 03908  
Residence: (207) 748-3432  
Cell Phone: (603) 781-9529  
Bobbi.Beavers@legislature.maine.gov

February 2016

### MESSAGE TO THE CITIZENS OF SOUTH BERWICK

Dear Neighbors:

As I finish my third and final term as your State Representative in Augusta, I thank the many citizens who have shared wisdom, observations, suggestions and encouragement, which have helped me make prudent choices on your behalf. It has been an honor and pleasure to serve you these past six years. You have fine candidates to consider for my seat in this year's June primary and the November general elections. I will be happy to offer my assistance in the transition that will occur the first week of December.

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

During the second session of the 127<sup>th</sup> Legislature, we are considering less than 500 bills (including close to 200 carry-over bills from last session). Many of the bills will impact York County citizens in the areas of education, veterans, public safety, county jail funding, people with disabilities, the addiction crisis, infrastructure and taxes. I am specifically co-sponsoring bills related to teachers, emergency medical services, the deaf, addiction treatment and recovery, the arts, electric generation affiliates, sex trafficking and foster care, several of which have passed early in the session.

I am looking forward to the annual visit of all 4<sup>th</sup> graders from Marshwood Great Works School in March.

I thank you for your trust in me and hope you will continue to contact me directly about issues of concern. You may leave me a message at 1-800-423-2900, or email me at [rbbeavers@comcast.net](mailto:rbbeavers@comcast.net). I welcome your input.

Sincerely,

Representative Roberta B Beavers

District 2     Eliot, Kittery (part) and South Berwick (part)

Printed on recycled paper



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

MARK WESTWOOD EVES  
SPEAKER OF THE HOUSE

Dear Residents of South Berwick,

It is an honor to serve as your State Representative and as the Speaker of the House. As I come to the end of my 4th legislative term as a State Representative, I want you to know that I am working hard to improve life for you and your family while also strengthening our great state.

This year, the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2015. We are scheduled to adjourn by the end of April.

Among the issues we intend to work this session are combating the serious and debilitating drug crisis that threatens the safety of our families and communities, enabling more seniors to live independently in their homes, and improving our schools while protecting against rising property taxes.

We have already begun to respond to Maine's substance abuse epidemic with a series of bills that provide much needed resources for enforcement, treatment and prevention. I joined with Republican Senate President Mike Thibodeau in sponsoring a bipartisan bill that strengthened the reach of law enforcement, expanded peer supports and education, and improved treatment availability. The bill was supported by statewide law enforcement, medical and treatment professionals, people in long term recovery, and others. The bill passed the House and Senate unanimously, and the governor has signed it into law.

I continue to work to improve life for Maine's seniors. Last session, we passed moderate rate increases for Direct Care workers as a part of my Keep ME Home Initiative in order to help organizations struggling to recruit and maintain qualified, skilled workers to take care of our most vulnerable. As a result of a study commissioned to analyze these rates, new rate recommendations include updated and modernized inputs for worker wages, benefits, and travel.

These recommendations are included in LD 886 "Resolve, Directing the Department of Health and Human Services To Increase Reimbursement Rates for Home-based and Community-based Services" sponsored by myself and Republican Representative Ellie Espling. As I write this, the Health and Human Services committee has unanimously endorsed this proposal and the bill awaits action in the House and Senate.

Additionally, I have sponsored a new bill, LD 1644, to provide opportunities for career advancement and training to help direct care providers better recruit and retain qualified, skilled Mainers to care for our seniors.

Maine schools are facing a projected \$23m shortfall that will directly increase costs for property taxpayers. By advocating fiercely for addressing this gap and protecting Maine's schools and homeowners, Democrats secured \$15 m in additional funding that will help begin to make our schools whole. Nonetheless, there is more work to be done and I will continue to be a strong voice advocating for and protecting our schools and towns as proposals come before us that support or undermine both.

Whether we are dealing with the above issues or any other topic, I will continue to work across the aisle with my colleagues to make sure we are doing the best we can for the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My phone number is (207) 287-1300.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mark W. Eves', with a long horizontal flourish extending to the right.

Mark W. Eves  
Speaker of the House  
Maine House District 6 (North Berwick)



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

## County of York Commissioners Office

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

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

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

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

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

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

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

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

Respectfully Submitted

*Sallie Chandler*

**2015  
Town Department  
&  
Board Reports**

# Code Enforcement/Plumbing

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

If you are unsure of the permit rules for your project, please call the office at 384-3300. All construction subject to a building permit, done without one, will be assessed at double the permit fee as well as possible additional fines. The permit history for the past three years is listed in the table. In addition, construction permits and plumbing permits issued & fees collected in 2015 are listed.

Permit History	2013	2014	2015
Single Family Homes	15	10	10
Additions	22	19	15
Renovations	17	26	19
Out Buildings	29	24	37
Commercial	3	2	1
Swimming Pools	6	3	5
Demolitions	3	2	6
<b>Total fees collected:</b>		<b>\$21,663.00</b>	

Respectfully submitted,

Joseph E. Rousselle  
Code Enforcement Officer / LPI

33	Internal Plumbing	\$3,600.00
21	Subsurface Waste Water	\$4,865.00
<b>54</b>	<b>Total fees collected:</b>	<b>\$8,465.00</b>

## Assessing

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

For 2015 the total number of real estate accounts in South Berwick was 3,242. This year the tax rate was set at \$17.80 per \$1,000 of value based on a taxable valuation of: \$656,495,481. The new rate represented a 10 cent increase from the prior year to cover an increase to the school department budget. The tax commitment was \$11,685,619.56, an increase of approximately 1.2% from the previous year.

Applications for the Maine Veteran Exemption, Homestead Exemption and Blind Exemption program are available in the Assessor's Office or on line under Departments/Assessing at [www.southberwick.org](http://www.southberwick.org). Additional tax related information and information on Maine current use programs such as Tree Growth, Farm and Open Space can be found under the heading "Property Tax" at [www.maine.gov/revenue/homepage.html](http://www.maine.gov/revenue/homepage.html).

The Assessing Office is staffed by Craig Skelton, CMA Assessing Agent and Bridget Pote, Administrative Assistant.

Respectfully submitted,

The South Berwick Board of Assessors'  
John C. Kareckas, Chair  
Tom Chase  
Russell H. Abell  
Laura Leber  
John James

# Police, Dispatch & Animal Control

## **FULL TIME STAFF**

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

### ***Patrol:***

Dennis Gaffney  
Jeff Upton  
Philip Moore  
Jerry LiBritz  
Jeffrey Limbert  
Joshua Hartley

### ***Dispatch:***

Sandra Clark  
Raelynn Moore  
Wendy Morrison  
Andrew Noyes

## **PART TIME STAFF**

### ***Patrol:***

Dennis Chagnon  
Rick DeRochemont  
Jeff Pelkey  
John Willey  
Peter Gagnon  
Mike Joy  
David Arsenaault  
Brian Moffitt

### ***Dispatch:***

Nick Hamel  
Tim Niehoff  
Julie MacGregor  
Travis Doiron  
Paul Galvin  
Janet Eldridge

### ***Administrative***

***Assistant:***  
Lauren Goodrich

### ***Animal Control:***

Harvey Barr

### ***Traffic Control:***

Clint Schoff  
Richard Toussaint  
Patsy Cheney

As always, it truly is a pleasure to prepare the annual report for South Berwick Police, Dispatch and Animal Control. During this past year we have experienced a much welcomed decrease in overall activity. I attribute the decrease with knowing we have a positive working relationship between department personnel and the citizens we serve. Your overall trust in our system continues to foster a great working relationship. I look forward to continuing with this approach.

The Dispatch Center remains the heart and soul of our police operations. It is open 24/7 for the towns of Berwick and South Berwick. It remains our goal to assist with situations that may arise during any given day. The overall cost of the Center remains at a 60/40 split between the two communities. The staff at the four-person Dispatch Center recorded 20,161 calls for service and hundreds of walk-in requests such as burn and tow permits along with assisting individuals looking for general assistance. With Dispatch managing this walk-in service, officers are allowed to remain on the street handling routine traffic and overall proactive patrol services.

Patrol services asked for and received an additional full-time officer. This brings our staff level to eight full-time officers and that is one officer to every 1,000 citizens. Please welcome our new officer, Joshua "Josh" Hartley to our department and community. Josh is certified through the Maine Criminal Justice Academy and has hit the ground running. Welcome Josh!

After 10 years of service, Rebecca Johnson left her administrative position for a family move to California. This challenging position is vital in the department and requires a unique skill set. We were pleased to welcome Lauren Goodrich to the team and proud of her growth with the department during this year.

The staff remains the same and continues to serve with pride. Your officers continually train in new areas of need. Each officer receives no less than 40 hours of training per year in specially selected fields. 2015's most imperative issues were related to drug and mental health, computer crimes and identify theft. New training modules are consistently being developed to manage constant societal change. We continue our shared relationship with SAD 35. Officer Upton continues to service as School Resource Officer spending the majority of his time at his school office. During the summer and some evening shifts, Officer Upton patrols and manages most juvenile crime concerns. His relationship and rapport with students continues to evolve. He has been an extremely well-received connection.

Other joint collaborations are being studied and developed. One successful addition is joint enforcement of Rte. 4, Portland Street and Main Street to Rte. 236 with the Berwick Police Department. It is always of interest to work and develop positive relationships with our neighbors.

I want to express my sincere thanks to our citizens for such a positive relationship and a special thank you to our Town Council and Town Manager Perry Ellsworth for your strong support. Together we leave 2015 on a very positive note.

Respectfully submitted,

Dana P. Lajoie  
Chief of Police

<b>TRAFFIC STOPS</b>	<b>2014</b>	<b>2015</b>
Portland Street	500	<b>407</b>
Route 236	732	<b>602</b>
Main Street	557	<b>441</b>
Agamenticus Road	135	<b>129</b>
Witchtrot Road	106	<b>108</b>
York Woods Road	229	<b>186</b>
Route 101	169	<b>181</b>
Traffic Stops Town Wide	2793	<b>2422</b>

<b>CALL STATISTICS</b>	<b>2014</b>	<b>2015</b>
Police Calls for Service	8893	<b>8157</b>
Animal Complaints	361	<b>400</b>
Burglary/Including M/V	20	<b>18</b>
Parking Tickets Issued	77	<b>89</b>
Motor Vehicle Stops	2793	<b>2422</b>
Citations Issued	169	<b>137</b>
Motor Vehicle Assist	118	<b>139</b>
Assault	12	<b>22</b>
Thefts	84	<b>73</b>
Domestic Disturbance	55	<b>54</b>
Motor Vehicle Accidents	258	<b>290</b>



# Fire Department

The Fire Department had a busy winter responding to 80 mutual aid calls for building fires, station coverage and vehicle accidents. Our calls for building fires were down from 19 in 2014 to 6 for 2015.

The Department started an inspection program in 2015 for all of the public schools in town. All schools passed the fire inspection including Berwick Academy. One private school did not pass and we will be working with them to bring them up to code before the next school year. The next goal is to inspect all apartments in town.

Fire Prevention does work and it starts at home with the family. If you are not sure on what to do for fire prevention, call us at 207-384-2731. We will come to your home or apartment, do an inspection for you and assist you with fire prevention techniques.

Respectfully submitted,

George Gorman  
Fire Chief

<b>The Fire Department responded to the following calls in 2015</b>					
Mutual Aid Calls	80	Alarm Activations	68	Motor Vehicle Accidents	68
Trees & Wires Down	27	Medical Aid Calls	27	Outside Fires	21
Odor Investigations	13	Smoke Investigations	11	Public Assistance	11
Chimney/Building Fires	6	Fuel Spills	7	Stove Fires	4
Water Problems	3	Vehicle Fires	2	Storm Coverage	1
Still Alarms	20				
<b>Fire Permits Issued</b>			<b>690</b>	<b>Total Calls</b>	
			<b>369</b>		



# Emergency Management

The South Berwick Emergency Management Agency had a relatively quiet year as far as severe weather. The January 27<sup>th</sup> & 28<sup>th</sup> Blizzard dumped about 30 inches of light and fluffy snow that really didn't do too much damage but did take a toll on the Town department's budgets. The rest of the winter was very cold and snowy which resulted in some very deep snow pack. Spring flooding and ice jams were a real concern, but the cold nights and warm spring days combined with a lack of torrential spring rains allowed the rivers to thaw and the snow pack to run off slowly. Hurricane season came and went with no significant storms that affected the East Coast. Summer was dry and warm followed by a wet fall, but we remained in a drought.

The goals and objectives for the upcoming 2016-2017 year include keeping the Emergency Operations Center (E.O.C.) fully staffed for the duration of an emergency. There are plans in place to have an E.O.C. activation drill to determine how effective it is and to evaluate its efficiencies as well as its deficiencies guiding us in our quest to make improvements. Each season will be monitored for potential and changing hazards that may have an effect on the Town and the citizens of South Berwick.

The future efforts of both the County and the Maine Emergency Management Agency (MEMA) include having a more regional approach for large scale exercises. It is also my goal to move in in that direction. A large scale exercise is scheduled for late spring 2017 with Maine Rural Water, the South Berwick Water District and the Berwick Water District that will test 1<sup>st</sup> responders in a "HAZMAT" drill and water district emergency procedures. This drill will be funded through an EPA Grant and will count as an exercise for the Town of South Berwick as required by FEMA.

I will continue to establish my role as EMA Director to be the stage director, facilitating the functions of the Public Service Departments and York Ambulance along with the Town Manager, Town Council and Town Employees. All must work and communicate together throughout the five phases of Emergency Management: Mitigation, Preparedness, Protection, Response and Recovery.

I would like to thank the Town Manager, Perry Ellsworth, the Town Council, and all the employees of the Town of South Berwick for their continued support.

Respectfully submitted,

Blain A. Cote, CEM-ME  
Director of Emergency Management



York County EMA's Command-1 Set Up  
(Photo courtesy of Blain Cote)

# Rescue

York Ambulance Association is proud of our first full year as the Emergency Medical Services (EMS) provider for the Town of South Berwick after taking over in July 2014. With over 40 years of service in the York area, York Ambulance continued to provide and expand its commitment to quality emergency services and patient care.

Here are some ways that we are of specific value to the Town of South Berwick:

-Easily managed the continued increase in call volume by providing a 2<sup>nd</sup> ambulance when needed from our York station.

-Provided full 24 hour/7 days a week paramedic coverage for the town through creative scheduling. We also increased our paramedic staffing pool as five employees graduated paramedic school and continue to work with us.

-Provided fully licensed double provider ambulance crews as opposed to volunteer drivers with single providers.

Additionally, as a non-profit, community based service, York Ambulance offers annual memberships to the community. These memberships help fund operating costs reducing the financial impact to the town. Members who need to use our service are eligible for a monetary waiver of any ambulance billing fees remaining after insurance and receive preferred rates for our wheel chair van service.

If you have any questions about membership or wheelchair van services, please call 207-363-4403.

For the period of January 1, 2015 to December 31, 2015 we responded to 696 calls including:

- 308 ALS/Advanced Life Support Calls
- 130 BLS/ Basic Life Support Calls
- 164 Treated at scene or no transport calls.

We look forward to continuing outstanding EMS service to the Town of South Berwick.

Respectfully submitted,

Mary Andrews  
President, Board of Directors

Karen Tucker  
Chief of Operations



York Ambulance  
(Photo courtesy of AJ St. Hillaire)

# Public Works

## Staff Changes

After many years of faithful on-call winter service plowing roads, Kevin Moynahan joined the full-time Highway team filling an open position. Kevin continues winter maintenance of the ever-challenging hill of Route 91, Witchtrot Road, and the Oldfields area and will now be a valuable asset during spring, summer and fall seasons as well.

Jim Cassell filled the new position of Buildings Custodian. Utilizing his extensive custodial experience, Jim now maintains Town Hall, the Community Center and the Library.

## Equipment Changes

Four new Western-Star trucks replaced the aging Sterlings as front-line plow trucks. A creative lease/purchase agreement financed the purchase.

## Road Updates

Multi-year projects wrapped up with completion of Emerys Bridge Road and Ogunquit Road. Eliot and South Berwick continued collaboration to rehabilitate and resurface Oldfields Road in both Towns from end to end. Stacy Lane was resurfaced.

## Library/Avesta Housing Project

Construction continued on the Young Street parking lot to service both the Library and the Avesta Housing Project. Only surface paving remains to be completed in 2016.

## “Day” Property

Staff in cooperation with Len Bogh of Great Northern Builders removed the former Day House adjacent to Powderhouse Hill freeing up this valuable land for future use.

## Awards

The American Public Works Association Maine Chapter recognized the Town of Eliot and the Town of South Berwick for our Shorey Bridge Replacement Project with 1<sup>st</sup> place in the 2014 Public Works Excellence Awards Competition. This award recognizes efforts performed on this project which demonstrated excellence, quality, innovation, value and community satisfaction. Both Towns put together a joint crew for this project.

## Transfer Station

A team of five senior civil engineering students from the University of Maine-Orono selected a redesign of the Transfer Station for their Capstone project. For several years South Berwick has been discussing and planning to look at options for improving safety, traffic flow and efficiency at the Transfer Station. This capstone project, which will be completed in 2016, presents an opportunity to move this work forward while providing a learning experience for the team of aspiring engineers.

## Goals

As I write this report, the Town Council is considering a ten year Road CIP which would within three years eliminate the extensive backlog of roads needing repair. We believe we have a solid affordable plan to save and restore the valuable asset of Town roads and look forward to deliberation of this important topic.

The Town is blessed with a top-notch Public Works staff. The staff and I wish to thank our co-workers, Town Manager Perry Ellsworth, the Town Council, and the citizens of South Berwick for your strong support.

Respectfully submitted,

Jon St. Pierre, P.E.  
Public Works Director

# Library

The South Berwick Public Library hosted 24,908 visits this year, 6% more than last year. Every month we average 27 new members. 46,846 items were borrowed and 3,993 people attended 274 programs. Our public computer stations were used 1,857 times. Staff answered 5,344 questions and the solar panels generated 41,370 kilowatts.

On any given day, people are at the library using various spaces to write books, do school work, enjoy the wireless connection, use a computer, printer, fax or scanner, write poetry, and meet with others for socializing with or without children in tow. If older folks can't get here, we deliver books to them.

The balcony area was completed and has become a coveted quiet space for those who want to find a place away from the busy and social desk area.

We offered a Winter Series of adult programs including music by the Delta Duo, nationally known author Kate Braestrup, and history of the lobster industry and the Saco Drive In. Our children's programming includes Story Times for babies and young children and summer reading programs that keep kids reading all summer long so they don't lose their skills when they are on vacation.

Solar panels have been generating electricity for a full four seasons now, saving money for the town (\$2,500) and saving more than 70,000 lbs. of CO<sub>2</sub> from going into the atmosphere. We hope to continue adding sustainable features to the facility.

Years ago, in planning for building a new library, the Friends of the Library proposed that the new building be a "place to go," and a "place to meet." In our fourth year here on Young Street, we feel like we have become that place and space. The community has moved in and embraced this library as the "living room" of South Berwick.

Respectfully submitted,

Karen McCarthy Eger  
Library Director

Elaine Pridham  
Chair, Library Advisory Board



Enjoying the Library  
*(Photos courtesy of Karen McCarthy Eger)*

# Recreation

The South Berwick Recreation Department offers a variety of programs and activities for all ages. It takes many local, talented volunteers, instructors, and staff members to provide the programs we are fortunate to provide for the community. The department implemented a new online registration system that the community has found to be very user-friendly. We are very excited to bring this much needed improvement.

Winter recreation continues to be a favorite in our town. Thanks to funds provided by the Elizabeth Vaughan Fund, the Recreation Department continues to provide adult and youth snowshoes to our community at no charge. Mother Nature has made it difficult to get the ice rink going this year, however a few skaters in the community were still able to benefit from all the hard work of Jeff Hoerth and a few other volunteers. The popular Gunstock, Cranmore and King Pine ski programs were also open to children, students, and families again this year as well as a pre-purchase ticket opportunity for Shawnee Peak.

Powderhouse Hill is a popular spot in town. The 2014/2015 season was record setting with a closing day of April 1<sup>st</sup>. Powderhouse Hill also welcomed many new members this season and continues to thrive thanks to the support and dedication of many volunteers.

The Recreation Department always makes holidays a little more fun. Many families enjoy Breakfast with Santa and the special phone calls from the North Pole. Nearly 300 Pre-K through 5th grade girls and their special dates enjoy an evening of dancing at our annual Valentine's dance. Our annual Easter Egg Hunt is a great time for toddlers through kids 8 years old. Other popular youth activities throughout the year are Pee Wee Soccer, Mad Science, Treetops Chorus, Art in the Park, Tennis Lessons and Summer Camp.

Village Motors continues to be our lead sponsor for the South Berwick Strawberry Run and Walk. Their support along with many other local businesses makes this race possible. The proceeds from the race provide scholarships for South Berwick Recreation Camp and other affordable programs for the community. Our new race directors Nikki Drake, Rachel Martin and Eric Oberg made many updates to the race last year and are continuing to make more for 2016. Come start your Strawberry Festival Day off with this wonderful community race.

Many kids from Central School and the Great Works School are enjoying free after school programming made possible through a grant provided by the Strawberry Festival. They have enjoyed presentations such as Wild Life Animal Encounters, Spooktacular Science and Holiday Science Spectacular presented by Mad Science. We are thankful to the committee for allowing us to provide this opportunity to these students.

The South Berwick Community Center Senior Activity Program celebrates its 20<sup>th</sup> anniversary this year. These activities enrich the lives of all area adults over the age of 50 and provides a safe and friendly place where seniors can enjoy friendships, a hot meal, fun and fitness. This program also facilitates connections to healthcare and offers a variety of exercise classes, bingo, cards, line dancing, guest speakers, and trips. A huge thank you to Mona Stankovich, Kera Ashline and the Advisory Committee for their hard work and continued support. We also thank the Old Berwick Historical Society for sponsoring a few of our many lunch presentations. We would like to take this opportunity to recognize Emmy Goodwin who is retiring after twenty years of service. Her dedication, sense of humor and corn chowder will be dearly missed.

The Recreation Department would also like to thank the Recreation Committee for their commitment dedication to providing recreation to our community.

Respectfully submitted,

Sharon Brassard  
Recreation Director

# General Assistance

General Assistance is a State mandated program with strict guidelines for determining eligibility. Assistance is available for basic necessities such as rent, fuel, food, baby items (diapers, etc.) and electric. To be eligible, applicants must be actively searching for work and keep a log of their efforts. Applicants are held accountable for how their income is spent and must show receipts at each appointment as well as supply pay stubs from their jobs. In addition, they are required to apply for a free phone from Safe Link and cancel their cell phone.

General Assistance works in conjunction with State programs to assist those who are basically at poverty level. It is a temporary benefit designed to prevent the threat of utility interruption or eviction due to a financial hardship. In addition to assisting individuals and families, General Assistance also supports programs like the Red Cross.

Determining eligibility is a challenging task and not everyone who applies will receive the assistance they are requesting or hoping for. Each circumstance is unique. Fortunately, there are many programs and agencies that we can refer applicants to that may offer what we are unable to provide.

General Assistance law requires that able-bodied individuals receiving assistance participate in Workfare. The Workfare program requires applicants to work off the funds they are receiving in advance, unless it is an emergency situation. This program is new to South Berwick and we are doing our best to make this program work. The goal of Workfare is to encourage employment and self-efficiency.

South Berwick is lucky to have additional resources right here in town to help those in need. We have the Food Pantry and the Keep South Berwick Warm Fuel Fund. In 2015, the Food Pantry served over 50 families in need and the Fuel Fund was able to provide heating assistance to 20 families.

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

- 45 Thanksgiving Food Baskets
- 55 Christmas Food Baskets
- 70 Christmas Star Program
- 30 Summer Camp Scholarships

Many residents may meet challenging circumstances which require temporary assistance to overcome. We welcome the opportunity to help during these unfortunate events and assist those in need to get over the hurdle and back on a positive track.

Respectfully submitted,

Kathryn M. Pridham  
General Assistance Administrator



Preparing holiday food baskets  
(Photo courtesy of Bridget Pote)

# Old Berwick Historical Society

As keepers of South Berwick's rich history, the Old Berwick Historical Society (OBHS) maintained its' busy schedule in 2015.

Our monthly lecture series is held at Berwick Academy and is open to the public. It drew people not only from South Berwick but surrounding towns & cities. Topics ranged from discovering New England stone walls, to witchcraft and WWII. We have been fortunate to have these programs presented by people from varied backgrounds and interests.

The Hike Through History education program in collaboration with Central School, Marshwood Middle School and OBHS had it's 21<sup>st</sup> successful hike in May 2015. The theme was CHILDHOOD and focused on how children worked and played in days long ago. Hundreds of students accompanied by teachers, school administration, parents, and town officials traveled to designated stops to learn and understand the history of our wonderful town.

The Old Fields Archeological Dig had another successful summer session. The Field School attracted college students and others to participate in this exciting project. We also wrote a grant to bring a day-time lecture series to the Community Center which has been well received.

New projects this year included an estate sale and a series of chef's lectures held in the beautiful ballroom of the Counting House Museum which is home to OBHS. With these projects, we were able to successfully raise the funds needed for our "Rally 'Round the Flag" campaign to replace our aging flagpole. A ceremony was held to commemorate the new pole on December 7<sup>th</sup>. There is a new plaque at the base of the flagpole dedicating it to past, present and future members of Old Berwick Historical Society and military veterans of South Berwick, Maine.

The Counting House Museum building was in need of capital improvements which were completed using local vendors. This would not have been possible without the countless volunteer hours and fundraising events. Thank you to everyone who contributed to these efforts.

The Counting House Museum is open from June – October on Saturdays & Sundays from 1–4 pm. We are also open by appointment. We look forward to seeing you there. Please visit our website at [www.oldberwick.org](http://www.oldberwick.org). You may send questions to [info@oldberwick.org](mailto:info@oldberwick.org). Our local phone number is 384-0000.

Respectfully submitted,

Patricia Laska, President  
Old Berwick Historical Society



"Rally "Round the Flagpole"  
(Photo courtesy of Patricia Laska)



# Conservation Commission

## **Mt. Agamenticus Steering Committee:**

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

## **Earth Day Road Clean-up:**

In April, we again partnered with the Transfer Station to conduct our annual roadside trash clean-up in recognition of Earth Day. The Transfer Station provided a designated dumpster where the collected trash was disposed of at no cost to participants. The efforts of all those who participated was greatly appreciated. This event makes a significant difference in the cleanliness of our roadsides, as well as the protection of our wildlife and our water resources.

## **Annual Well Water Testing:**

In May, we sponsored the annual well water testing program. We again partnered with Nelson Analytical Lab of Kennebunk to offer residents discounted pricing.

## **Town Forest:**

Throughout the year, a tremendous amount of work was accomplished in the Town Forest. A number of very dedicated volunteers have improved the trails, bridges, trail markings, and signage. We continue to encourage residents to discover and enjoy our Town Forest.

## **Open Space Planning:**

The focus of the Open Space Committee throughout the year has been the identification and prioritization of Town owned lands which are recommended for conservation. The Committee worked with the Town Council, the Town Manager, the Mt. Agamenticus to the Sea Conservation Initiative and the Great Works Regional Land Trust to further this important initiative.

Respectfully submitted,

Pat Robinson

*Discover South Berwick - we live here!*



Walking along the Great Works River Walk  
in the Town Forest  
*(Photo courtesy of Pat Robinson)*



Hemlock forest within the Town Forest  
*(Photo Courtesy of Pat Robinson)*

# Cemetery Association

To the Residents of South Berwick:

The South Berwick Cemetery Association is a 501C3 non-profit, volunteer-based organization which has been in existence for more than 200 years. The Association is responsible for maintaining the Portland Street, Woodlawn and Pleasant Hill burial sites.

In 2015, The Town of South Berwick provided assistance to help with the upkeep of more than 525 veterans' gravesites located within the three cemeteries maintained by the Association.

Through generous donations of town residents, we have been able to address a number of damages at the Woodlawn Cemetery and respectfully maintain all three of the cemeteries in our care. We sincerely appreciate this past support and encourage your continued consideration to these future efforts.

Our next challenge is to raise funds to repair the stones at the Portland Street Cemetery. This historic cemetery is the final resting place of Sarah Orne Jewett and her family. Over the years, numerous stones have been broken or overturned. Our priority for 2016 is to restore the integrity of the cemetery and the dignity to the individuals buried there.

The scope of this project will require a great deal of effort and the financial support of the community. We hope that you will consider making a tax deductible donation to the Cemetery Association during our upcoming fund drive.

Respectfully submitted,

South Berwick Cemetery Association  
Suzanne Roberge, President  
Scott Brown, Superintendent  
Dawn Chase, Treasurer  
Robin Hilton, Secretary  
Paul Hussey, Jr.  
Dana Hughes



Portland Street Cemetery (Established 1818)  
*(Photo Courtesy of OBHS)*

# SoBo Central

SoBo Central was formed in 2009 to bring together citizens and groups committed to a healthy, vibrant town. The organization serves as an umbrella for groups putting on concerts, running the ski hill, nurturing our downtown, providing fuel and food for those in need and also works to keep our town healthy - environmentally, socially and economically. In the last year we helped a group launch SoBo Sings, an open mic program for teens at the library. All residents and business people are encouraged to join us or volunteer for any and all of our events and programs. Please visit our web site [www.sobocentral.org](http://www.sobocentral.org) for more information.

The South Berwick Fuel Fund helps town residents who are short on funds and have an empty fuel tank. Recipients must meet criteria set by the General Assistance Department to receive 100 gallons of fuel oil or the equivalent in another type of fuel. 2015 funds were raised through a successful annual soup supper in November at Spring Hill Restaurant.

The South Berwick Community Food Pantry, in its 11<sup>th</sup> year of operation, receives donations of food, services and money that is provided to town residents in need. In 2015, we joined The Good Shepard Food Bank. The York County Food Rescue, Hannaford's in Dover and Shaw's in Dover all provide monthly food contributions. Central School's 100-day food drive and the US Postal Service food drive each spring also help stock the pantry. Community volunteers are affiliated with one or more of these organizations: First Baptist Church, Free Baptist Church, Our Lady of the Angels Parish, First Parish Federated Church, Rye Bethany Church, the Bible Speaks and the South Berwick Rotary. The Food Pantry is open Thursdays from 6:00 to 7:30 pm and on the first and third Friday of the month from 10:00 to 11:30 am.

Hot Summer Nights brings the community downtown to the Central School lawn to hear music from talented local artists. Local teens open the shows for professional musicians who give superb performances. Our generous business sponsors make these shows possible.

The annual Home for the Holidays lit up the streets of downtown the first Friday in December with people caroling, shopping, playing games and visiting Santa. This event supports our local, independent retailers. The Women's Holiday Art Sale, part of the festivities, drew visitors to Town Hall while the Garrison Players made caroling come alive in the streets. SoBo Central's trademark scavenger hunt kept children and parents roaming through Main Street shops.

Each winter, Powderhouse Hill provides a venue for families to come out and enjoy healthy, affordable local entertainment and exercise in the fresh winter air. Whenever the tow rope is open, The Friends of Powderhouse Hill offer refreshments for sale.

Respectfully submitted,

Amy Miller  
SoBo Central Secretary



2015 Lantern Fest



2015 Hot Summer Nights

*(Photos courtesy of Pat Robinson)*

# Great Works Regional Land Trust

## **Your Land Trust at Work**

Great Works Regional Land Trust (GWRLT) provides conservation options for landowners in the six southern Maine towns of Eliot, South Berwick, Berwick, North Berwick, Wells and Ogunquit. A member supported, nonprofit organization, Great Works' mission is to conserve the value of our area's natural, historic, agricultural, forestry, scenic and recreational resources. GWRLT pursues this mission by holding property and conservation easements where these values are present and by promoting the need and importance of conservation through education and other related activities.

## **Land Acquisition**

In June 2015, Robin Aikman transferred ownership of the 22-acre Chadbourne Site to Great Works Regional Land Trust. The property is at the junction of the Salmon Falls and Great Works Rivers on Vine St. With this donation the land will continue to be a home for bald eagles, herons, woodcock, bobolinks and owls. It also preserves the buffer between Vine Street and Leigh's Mill Pond thus protecting water quality.

The parcel was owned by the Chadbourne Family in the mid 1600's. It has historical significance as part of one of the first settlements in Maine and the site of one of the first waterpower sawmills in the Americas.

## **Stewardship**

On National Trail Day, June 6, 2015, as part of a collaborated effort, ten volunteers joined forces to create a loop trail with starts at the Kimball Farm North in Ogunquit and connects to the Hilton-Winn Farm that is in South Berwick and York via an easement held by the York Land Trust.

## Public places in South Berwick include:

- ◇ Gerard Derochers Memorial Forest
- ◇ Leigh's Mill Pond
- ◇ Orris Falls Conservation area (171 acres/2 miles of trails)
- ◇ Raymond and Simone Savage Wildlife Preserve (26 acres 75 mile loop trail)
- ◇ Rocky Hills Area
- ◇ Kenyon Hill Preserve (108 acres/1 mile loop trail)

Trail maps and lots of other helpful information is available at our website [www.gwrlt.org](http://www.gwrlt.org).

Respectfully submitted,

Pat Robinson  
Great Works Regional Land Trust  
Board of Directors



Beaver wetlands at Orris Falls  
*(Photo courtesy of Pat Robinson)*

# Tax Collector

## 2014/2015 Unpaid Real Estate Taxes

Anderson, Eric & Ryan	4,908.21 *	Owner Unknown	338.07
Bain, Bruce	2,269.14 *	Owner Unknown	355.77
Barr, Harvey J	1,567.39 *	Owner Unknown	389.40
Blanchette Curran, Pamela	1,561.14 *	O'Loughlin, James F & Joanne T	3,520.11 *
Bowden, Scott M	546.93 *	Poulin, Paul F & Kimberly A	2,613.40 *
Brinkman, James A & Trudy S	3,674.52 *	Ramsdell Sand & Gravel	4,308.18
Brookes, Robert	1,102.71	Ramsdell Sand & Gravel	6.61 *
Cavallo, Jon R	2,855.01 *	Renaud, William A III	4,602.00
Charles, Rebecca C Trust	3,649.74	Renaud, William A III	856.68
Cheney, Hartley I Heirs (Eugene Cheney)	1,033.68 *	Robbins, Rhonda & Robert	4,448.01 *
Clark, Kathleen C	1,464.29	Sanborn, James E	3,637.35
Cone, H Milo & Gloria A	1,843.45 *	Silva, Tammy	2,658.54
Connors, Jennifer J	3,515.42	Smith, Forest B	1,727.52
Cormier Realty Trust (Kristen Legere Trustee)	3,024.93	Smith, Richard P Jr & Deborah A	940.35 *
Dagan, Mary L & Healy, Patrick J	1,716.39 *	St.Pierre, Eva B Trustee	3,532.92
Donahue, Marie A Revocable Trust	4,060.38 *	Stevens, Richard D & Catherine A	1,973.55
Downing, Charles & Bonnie	4,001.30	Stevens, Richard D & Catherine A	1,058.46
Duke, Shari	54.87 *	Stevens, Richard D & Catherine A	194.10
Dunnybrook Historical Foundation Inc	911.55	Stevens, Richard D & Catherine A	1,978.86
Dwellely, Neal S	1,911.60	Stevens, Richard D & Catherine A	1,822.27
Eastbrook Timber Company	1,385.91	Sweet, Kathleen E	1,757.74 *
Eastbrook Timber Company	362.85	Towne, Jody E & Meredith J	3,599.63 **
Eastbrook Timber Company	223.02	Trull, Christopher Paul & Amanda J	1,846.38
Eastbrook Timber Company	299.13	Tsakiris, Nicholas	1,207.31 *
Edwards, Michael P & Jennifer L	1,682.18 *	Turnbull, Linwood Jr	2,096.36 *
Emerson, Ernest J & Mary I	4,117.02 *	Turner, James R	465.51
Friebely, Rowland Hartley	2,092.14	Will, Debbie L	2,559.42
Goulet, Patricia A	3,971.88	Wilson, Mark B & Laurreta P	231.42 *
Gove, Manley C Sr	1,035.45	Wise, Herbert F & Adele M	48.56 *
Gove, Manley C Sr	679.68	Wittner, Roger K & Marlene L	759.33
Heath, Donald A & Ida G	1,385.91 *		
Holton, Carl J	3,309.90	<b>Total</b>	<b>\$170,274.56</b>
Joy, Michael W & Liane M	4,637.40		
Kamark Trust	861.99	<b>2014/2015 Unpaid Personal Property Taxes</b>	
Kingsley, Edwin F III & Kathleen A	4,083.39	Abby Chic	76.81 *
Knox, Margaret J Family Trust	1,649.64 *	Early Bird	31.86 **
Kurtenbach, Lucas H & Wilson, Erika J	24.78	Hair Force Family Salon	14.84 *
Labella, Carol	3,778.95	Main Line Tattoo	88.50
Landry, Reo J	2,021.34	Main Street Beauty & Barber	44.25
Lavigne, Leo R & Diane	5,722.41 *	RBS Citizens, N.A.	12.39
Lippincott, John et al	3,332.91 *	Reo's Barber Shop	28.32
MacKenzie, Donald T & Stephen	1,210.68 *	Sandra's Old Fashion Ice Cream	100.89 *
MacLeod, Margaret J	3,125.82	Vacuum Village	44.25
Manville, Elliott H & Susan B	4,674.57		
McCarthy, Margaret R Heirs	2,382.42	<b>Total</b>	<b>\$442.11</b>
Michaud, Rebecca	2,656.77		
Murphy, Teresa M & James R	1,359.61 **	<b>2013/2014 Unpaid Personal Property Taxes</b>	
Mushorn, Marjorie	2,028.42 **	Reo's Barber Shop	\$27.60
Myers, Kevin	1,109.79		
Newsy, Sharon	3,670.98 *	<b>Total</b>	<b>\$27.60</b>
Owner Unknown	191.16		

# Tax Collector (continued)

## 2013/2014 Unpaid Real Estate Taxes

Anderson, Eric & Ryan	4,783.43 *
Bowden, Scott M	533.03 *
Brinkman, James A & Trudy S	3,581.10 *
Brookes, Robert	1,074.68 *
Charles, Rebecca C Trust	3,556.95 *
Cheney, Hartley I Heirs (Eugene Cheney)	645.39 *
Cormier Realty Trust (Kristen Legere Trustee)	2,948.03 *
Donahue, Marie A Revocable Trust	2,382.19 *
Duke, Shari	211.49 *
Eastbrook Timber Company	1,350.68 *
Eastbrook Timber Company	353.63 *
Eastbrook Timber Company	217.35 *
Eastbrook Timber Company	291.53 *
Goulet, Patricia A	3,870.90 *
Gove, Manley C Sr	1,009.13 *
Gove, Manley C Sr	662.40 *
Holton, Carl J	3,225.75 *
Joy, Michael W & Liane M	184.48 *
Kamark Trust	840.08 *
Kingsley, Edwin F III & Kathleen A	2,124.64 *
Landry, Reo J	1,969.95 *
Lavigne, Leo R & Diane	2,788.46 *
Manville, Elliott H & Susan B	4,020.90 *
McCarthy, Margaret R Heirs (James McCarthy)	2,321.85 *
Michaud, Rebecca	2,589.23 *
Myers, Kevin	1,081.58 *
Newsky, Sharon	275.75 *
Owner Unknown	186.30
Owner Unknown	329.48
Owner Unknown	346.73
Owner Unknown	379.50
Ramsdell Sand & Gravel	4,164.93 *
Robbins, Rhonda & Robert	2,074.01 *
Sanborn, James E	3,544.88 *
Smith, Forest B	1,769.85 *
Stevens, Richard D & Catherine A	1,923.38 *
Stevens, Richard D & Catherine A	1,031.55 *
Stevens, Richard D & Catherine A	191.85 *
Stevens, Richard D & Catherine A	1,928.55 *
Will, Debbie L	2,494.35 *
<b>Total</b>	<b>\$69,259.94</b>
 <u>2012/2013 Unpaid Real Estate Taxes</u>	
Owner Unknown	355.30
Owner Unknown	308.47
Owner Unknown	174.42
Owner Unknown	324.62
<b>Total</b>	<b>\$1,162.81</b>

## 2011/2012 Unpaid Real Estate Taxes

Owner Unknown	341.00
Owner Unknown	296.05
Owner Unknown	167.40
Owner Unknown	311.55
<b>Total</b>	<b>\$1,116.00</b>

## 2010/2011 Unpaid Real Estate Taxes

Owner Unknown	332.20
Owner Unknown	288.41
Owner Unknown	163.08
Owner Unknown	303.51
<b>Total</b>	<b>\$1,087.20</b>

## 2009/2010 Unpaid Real Estate Taxes

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

All taxes were outstanding as of June 30, 2015  
 \* indicates paid in full after June 30, 2015  
 \*\* indicates partial payment made after June 30, 2015  
 Payments posted through April 4, 2016

## Abatements

### 2014/2015 Abatements

Owner	Map/Lot	Amount	Reason
Pesarik, Nicholas	015/101	106.20	Veteran's Exemption
Vaughan, Richard L	032/091	727.47	Outbuilding and sketch error
Eaton, Constance & Hart	022/012	532.77	Sketch error
St. Pierre, Eva Trustee	012/013	3,532.92	Ownership error
El-Badry, Morry & Nina	003/100	693.84	Rear lot - no road access
Glenn, David & Woodman, Cheryl L	008/022/A	392.94	Adjustment for private dirt road
<b>Total</b>		<b>\$5,986.14</b>	

**Financial Audit Report  
Year Ended  
June 30, 2015**

**Smith & Associates, CPAs  
Yarmouth, Maine**

**TOWN OF SOUTH BERWICK  
SOUTH BERWICK, MAINE  
JUNE 30, 2015**

**TABLE OF CONTENTS**

**REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

**EXHIBITS**

Independent Auditors' Report

**Financial Statements**

**Government-Wide Financial Statements**

Statement of Net Position

Exhibit I

Statement of Activities

Exhibit II

**Fund Financial Statements**

**Governmental Funds**

Balance Sheet

Exhibit III

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

Exhibit IV

Statement of Revenues, Expenditures, and Changes in Fund Balance

Exhibit V

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

Exhibit VI

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

Exhibit VII

**Notes to Financial Statements**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE**

Schedule of Town's Proportionate Share of Net Pension Liability

I

Schedule of Town Pension Contributions

II



---

# Smith & Associates, CPAs

*A Professional Association*

---

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

## **REPORT OF CERTIFIED PUBLIC ACCOUNTANTS**

### **Independent Auditors' Report**

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

We have audited the accompanying financial statements of the governmental activities and remaining fund information, which collectively comprise the financial statements, of the Town of South Berwick, Maine as of and for the year ended June 30, 2015, as listed in the table of contents, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditors' Responsibility**

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

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

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

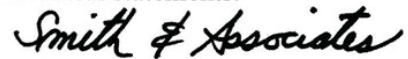
**Opinions**

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

**Other Matter***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Pension Contributions be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the 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.

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



SMITH & ASSOCIATES, CPAs  
A Professional Association

Yarmouth, Maine  
December 28, 2015

**EXHIBIT I**

**TOWN OF SOUTH BERWICK  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

	<u>Primary Government Governmental Activities</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 5,845,646
Investments	275,236
Accounts Receivable	159,600
Taxes Receivable	6,447
Tax Liens Receivable	273,479
Capital Assets, Net of Accumulated Depreciation	<u>7,508,388</u>
<b>Total Assets</b>	<b><u>\$ 14,068,796</u></b>
<b>Deferred Outflows of Resources</b>	
Related to Pensions	<u>\$ 65,205</u>
<b>Liabilities</b>	
Accounts Payable	\$ 318,719
Accrued Expenses	316,992
Non Current Liabilities	
Payable Within One Year	287,845
Payable in More Than One Year	<u>2,704,402</u>
<b>Total Liabilities</b>	<b><u>\$ 3,627,958</u></b>
<b>Deferred Inflows of Resources</b>	
Related to Pensions	<u>\$ 649,044</u>
<b>Net Position</b>	
<i>Net Investment in Capital Assets</i>	\$ 5,035,415
<i>Restricted for</i>	
Permanent Funds, Non-Expendable	5,500
Tax Incremental Financing	279,721
<i>Unrestricted</i>	<u>4,536,363</u>
<b>Total Net Position</b>	<b><u>\$ 9,856,999</u></b>

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

**EXHIBIT II**

**TOWN OF SOUTH BERWICK  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Functions/Programs</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Assets	
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants Contributions</u>	<u>Primary Government</u>	
<b>Primary Government</b>				<u>Contributions</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>					
General Government	\$ 2,123,872	\$ 670,255	\$ 0	\$ 0	\$ (1,453,617)
Public Safety	1,689,452	299,719	2,371	0	(1,387,362)
Public Works and Sanitation	1,994,738	456,658	0	64,440	(1,473,640)
Public Health and Welfare	55,219	0	16,386	0	(38,833)
Culture and Recreation	554,141	550,244	1,301	0	(2,596)
Education	7,336,675	0	0	0	(7,336,675)
Fixed Charges	365,585	0	0	0	(365,585)
Interest on Long-Term Debt	90,248	0	0	0	(90,248)
Depreciation - Unallocated	476,541	0	0	0	(476,541)
Pension - Unallocated	49,813	0	0	0	(49,813)
Tax Incremental Financing	<u>139,612</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(139,612)</u>
<b>Total Primary Government</b>	<b><u>\$ 14,875,896</u></b>	<b><u>\$ 1,976,876</u></b>	<b><u>\$ 20,058</u></b>	<b><u>\$ 64,440</u></b>	<b><u>\$(12,814,522)</u></b>
<b>General Revenues</b>					
Property Taxes					\$ 12,770,746
Grants and Contributions Not Restricted to Special Programs					558,776
Unrestricted Investment Earnings					<u>27,665</u>
<b>Total General Revenues</b>					<b><u>\$ 13,357,187</u></b>
<b>Changes in Net Position</b>					<b><u>\$ 542,665</u></b>
<b>Net Position - July 1, 2014</b>					\$ 10,367,634
<b>Prior Period Adjustment</b>					<u>(1,053,300)</u>
<b>Restated Net Position - July 1, 2014</b>					<b><u>\$ 9,314,334</u></b>
<b>Net Position - June 30, 2015</b>					<b><u>\$ 9,856,999</u></b>

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

**EXHIBIT III**

**TOWN OF SOUTH BERWICK  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 5,768,552	\$ 77,094	\$ 5,845,646
Investments	0	275,236	275,236
Taxes Receivable	6,447	0	6,447
Tax Liens Receivable	273,479	0	273,479
Accounts Receivable	159,600	0	159,600
Due From Other Funds	<u>0</u>	<u>1,402,944</u>	<u>1,402,944</u>
<b>Total Assets</b>	<b>\$ 6,208,078</b>	<b>\$ 1,755,274</b>	<b>\$ 7,963,352</b>
<b>Deferred Outflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 6,208,078</u></b>	<b><u>\$ 1,755,274</u></b>	<b><u>\$ 7,963,352</u></b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable	\$ 318,719	\$ 0	\$ 318,719
Accrued Expenses	89,720	0	89,720
Due to Other Funds	<u>1,402,944</u>	<u>0</u>	<u>1,402,944</u>
<b>Total Liabilities</b>	<b><u>\$ 1,811,383</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,811,383</u></b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue – Property Taxes	<u>\$ 262,193</u>	<u>\$ 0</u>	<u>\$ 262,193</u>
<b>Fund Balance</b>			
<i>Reserved, Reported In</i>			
<i>Nonspendable</i>			
Permanent Funds – Non-Expendable	\$ 0	\$ 5,500	\$ 5,500
<i>Restricted</i>			
Tax Incremental Financing	279,721	0	279,721
<i>Committed</i>			
Capital Projects	0	1,151,022	1,151,022
General Fund, Appropriated Surplus for FY 2015/16	640,000	0	640,000
<i>Unreserved, Reported In</i>			
<i>Assigned</i>			
Special Revenue Funds	0	219,907	219,907
Permanent Funds, Expendable	0	378,845	378,845
General Fund, Designated	129,580	0	129,580
<i>Unassigned</i>			
General Fund	<u>3,085,201</u>	<u>0</u>	<u>3,085,201</u>
<b>Total Fund Balance</b>	<b><u>\$ 4,134,502</u></b>	<b><u>\$ 1,755,274</u></b>	<b><u>\$ 5,889,776</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b><u>\$ 6,208,078</u></b>	<b><u>\$ 1,755,274</u></b>	<b><u>\$ 7,963,352</u></b>

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

**EXHIBIT IV**

**TOWN OF SOUTH BERWICK  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO  
STATEMENT OF NET POSITION  
JUNE 30, 2015**

**Total Fund Balance – Total Governmental Funds** \$ 5,889,776

**Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:**

Capital assets used in governmental activities are not current financial resources and therefore, are not reported in the governmental funds balance sheet. 7,508,388

Interest payable on long-term debt does not require current financial resources and therefore, interest payable is not reported as a liability in governmental funds balance sheet. (15,485)

Property tax revenues are reported in the governmental funds balance sheet under NCGA interpretation-3, *Revenue Recognition-Property Taxes* and intergovernmental revenues were deferred. 262,193

Long term liabilities are not due and payable in the current period and therefore, they are not reported in the governmental funds balance sheet:

Due in One Year	\$ 287,845	
Due in More Than One Year	2,704,402	
Accrued Compensated Absence Pay	<u>211,787</u>	(3,204,034)

Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68 (583,839)

**Net Position of Governmental Activities** \$ 9,856,999

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

**EXHIBIT V**

**TOWN OF SOUTH BERWICK  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property and Other Taxes	\$ 12,760,775	\$ 0	\$ 12,760,775
Intergovernmental	759,350	2,371	761,721
Licenses, Permits and Fees	118,044	0	118,044
Charges for Services	496,456	1,300,381	1,796,837
Investment Income	15,480	12,185	27,665
Miscellaneous	<u>59,310</u>	<u>2,685</u>	<u>61,995</u>
<b>Total Revenues</b>	<b><u>\$ 14,209,415</u></b>	<b><u>\$ 1,317,622</u></b>	<b><u>\$ 15,527,037</u></b>
<b>Expenditures</b>			
<i>Current</i>			
General Government	\$ 1,599,289	\$ 548,932	\$ 2,148,221
Public Safety	1,694,592	302,798	1,997,390
Public Works and Sanitation	1,076,964	927,387	2,004,351
Public Health and Welfare	54,770	449	55,219
Culture and Recreation	194,677	473,359	668,036
Education	7,336,675	0	7,336,675
Debt Service	174,872	0	174,872
Fixed Charges	365,585	0	365,585
Tax Incremental Financing	139,612	0	139,612
<i>Capital Outlay</i>	<u>160,625</u>	<u>0</u>	<u>160,625</u>
<b>Total Expenditures</b>	<b><u>\$ 12,797,661</u></b>	<b><u>\$ 2,252,925</u></b>	<b><u>\$ 15,050,586</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 1,411,754</b>	<b>\$ (935,303)</b>	<b>\$ 476,451</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In (Out)	<u>(920,000)</u>	<u>920,000</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	<b>\$ 491,754</b>	<b>\$ (15,303)</b>	<b>\$ 476,451</b>
<b>Fund Balance – July 1, 2014</b>	<b><u>3,642,748</u></b>	<b><u>1,770,577</u></b>	<b><u>5,413,325</u></b>
<b>Fund Balance – June 30, 2015</b>	<b><u>\$ 4,134,502</u></b>	<b><u>\$ 1,755,274</u></b>	<b><u>\$ 5,889,776</u></b>

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

**TOWN OF SOUTH BERWICK  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015**

**Net Change In Fund Balance – Total Governmental Funds** \$ 476,451

**Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because**

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period. 673,416

Depreciation expense on capital assets is reported in the government-wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds. (476,541)

The issuance of long-term debt (e.g. bonds, leases and accrued compensated absence pay) provides current financial resources to Governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. 54,892

Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered "available" revenues in the governmental funds. This amount is the net effect of the differences and deferred intergovernmental revenues. (108,476)

Accrued interest expense on long-term debt is reported in the government-wide Statement of Activities and Changes in Net Position, but does not require the use of current financial resources; therefore, accrued interest expense is not reported as expenditures in governmental funds. 1,440

Disposal, retirements and adjustments in Capital Assets are reported in the Government-Wide Statement of Activities and changes in net assets, but does not require the use of current financial resources, therefore, losses on disposals are not reported as expenditures in governmental funds. (28,704)

Changes Between Deferred Inflows and Deferred Outflows Related to Pension And Implementation of GASB No. 68. (49,813)

**Change In Net Position of Governmental Activities** \$ 542,665

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



**EXHIBIT VII**

**TOWN OF SOUTH BERWICK  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Taxes	\$12,634,034	\$12,634,034	\$12,760,775	\$ 126,741
Intergovernmental	769,425	769,425	759,350	(10,075)
Licenses, Permits and Fees	92,840	92,840	118,044	25,204
Charges for Services	497,268	497,268	496,456	(812)
Investment Income	14,000	14,000	15,480	1,480
Miscellaneous	<u>53,700</u>	<u>53,700</u>	<u>59,310</u>	<u>5,610</u>
<b>Total Revenues</b>	<u>\$14,061,267</u>	<u>\$14,061,267</u>	<u>\$14,209,415</u>	<u>\$ 148,148</u>
<b>Expenditures</b>				
<i>Current</i>				
General Government	\$ 1,816,117	\$ 1,816,117	\$ 1,599,289	\$ 238,828
Public Safety	1,691,372	1,691,372	1,694,592	18,980
Public Works and Sanitation	1,157,784	1,157,784	1,076,964	87,820
Public Health and Welfare	91,783	91,783	54,770	37,013
Culture and Recreation	203,673	203,673	194,677	8,996
Education	7,336,675	7,336,675	7,336,675	0
Debt Service	182,413	182,413	174,872	7,541
Fixed Charges	811,213	811,213	365,585	394,428
Tax Incremental Financing	139,612	139,612	139,612	0
<i>Capital Outlay</i>	<u>160,625</u>	<u>160,625</u>	<u>160,625</u>	<u>0</u>
<b>Total Expenditures</b>	<u>\$13,591,267</u>	<u>\$13,591,267</u>	<u>\$12,797,661</u>	<u>\$ 793,606</u>
<b>Excess (Deficiency) of Revenue Over (Under) Expenditures</b>	\$ 470,000	\$ 470,000	\$ 1,411,754	\$ 941,754
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out)	<u>(920,000)</u>	<u>(920,000)</u>	<u>(920,000)</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	\$ (450,000)	\$ (450,000)	\$ 491,754	\$ 941,754
<b>Fund Balance – July 1, 2014</b>	<u>3,642,748</u>	<u>3,642,748</u>	<u>3,642,748</u>	<u>0</u>
<b>Fund Balance – June 30, 2015</b>	<u>\$ 3,192,748</u>	<u>\$ 3,192,748</u>	<u>\$ 4,134,502</u>	<u>\$ 941,754</u>

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

---

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

**A. – General Statement**

The Town of South Berwick, Maine was incorporated in 1814 under the laws of the State of Maine and currently operates under a Town Manager-Council Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town’s overall financial position and results of operations. Management of the Town has elected to omit the MD&A as indicated in the Independent Auditor’s Report.
- Financial statements prepared using full accrual accounting for all of the Town’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

**B. – Financial Reporting Entity**

The Town's combined financial statements include the accounts of all Town of South Berwick operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

**B. – Financial Reporting Entity (Continued)**

Based on the aforementioned criteria, the Town of South Berwick has no component units that are not included in this report.

**C. – Financial Statements – Government-Wide Statements**

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

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

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

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

**D. – Financial Statements – Fund Financial Statements**

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town.

**Governmental Funds**

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

---

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

**D. – Financial Statements – Fund Financial Statements (Continued)**

*General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

*Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizens. However, one exception is the Elizabeth Vaughan Fund where by 100% of the funds are expendable and restricted to the youth recreation. The current Trustees have directed the fund manager to preserve, at a minimum, the initial bequest of \$50,000. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

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

**E. – Measurement Focus/Basis of Accounting**

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

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

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

---

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

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

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

**F. – Budgetary Control**

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

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

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

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

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

**G. – Cash, Cash Equivalents, and Investments**

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

**H. – Accounts Receivable**

Accounts Receivable at June 30, 2015, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

**I. – Capital Assets**

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

**TOWN OF SOUTH BERWICK**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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

**I. – Capital Assets (Continued)**

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

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

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

**J. – Compensated Absences**

Under the terms of personnel policies and union contracts, vacation, sick leave and compensation time are granted in varying amounts according to length of service. The Town of South Berwick recognizes accumulated sick annual leave compensation during the period in which the related liability is incurred. In compliance with the Town’s personnel policies, the total for accrued compensated absence pay was \$211,787 at June 30, 2015.

**K. – Interfund Activity**

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

**L. – Deferred Outflows and Inflows of Resources**

The Town has implemented the following statements:

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

GASB No. 63 and GASB No. 65 amends GASB No. 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

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

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

**L. – Deferred Outflows and Inflows of Resources (Continued)**

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

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

The deferred outflows of resources listed at June 30, 2015 in Exhibit I amounted to 65,205 and \$649,044 of deferred inflows of resources for the Town of South Berwick. Per Exhibit III, the deferred inflows of resources listed at June 30, 2015 for the Town of South Berwick amounted to \$262,193, and there was no deferred outflow of resources at June 30, 2015.

**M. – Equity Classifications**

**Government-Wide Statements**

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

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

**Fund Financial Statements**

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town Council, such as an appropriation. Assigned fund balance is constrained by the Council’s intent to be used for specific purposes by directive. See Note 7 for additional information about fund balances.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

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

**N. – Use of Estimates**

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

**NOTE 2 – CASH AND CASH EQUIVALENTS**

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

**Deposits**

*Custodial Credit Risk – Deposits* – Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town’s bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town’s deposits have been reported as follows:

	<u>Book</u>	<u>Bank</u>
Reported in Governmental Funds	\$ 5,845,646	\$ 6,085,650

*Interest Rate Risk* – The Town does not currently have a deposit policy for interest rate risk.

*Credit Risk* – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

*Concentration of Credit Risk* – The Town does not have a policy for concentration of credit risk.

<u>Investments</u>	<u>Market Value</u>	<u>Category</u>		
		<u>1</u>	<u>2</u>	<u>3</u>
Mutual Funds	\$ 268,914	\$ 0	\$ 268,914	\$ 0
Cash and Cash Equivalents	3,356	3,356	0	0
Equity	2,926	0	2,926	0
Rights and Warrants	40	0	40	0
<b>Total</b>	<u>\$ 275,236</u>	<u>\$ 3,356</u>	<u>\$ 271,880</u>	<u>\$ 0</u>



**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 3 – PROPERTY TAXES**

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of South Berwick’s property tax is levied on the assessed value listed as of the prior April 1<sup>st</sup> for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2014 upon which the levy for the year ended June 30, 2015, was based amounted to \$661,999,226. This assessed value was 103.32% of the 2015 State valuation of \$640,700,000.

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 \$452,001 originally and \$400,801 after transfers for the year ended June 30, 2015.

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

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2014-2015 levy:

Assessed Value	\$ 661,999,226
Less: Homestead Exemption Reimbursement Value	(8,640,000)
BETE Exempt Reimbursement Value	<u>(927,950)</u>
Net Assessed Value	\$ 652,431,276
Tax Rate (Per \$1,000)	<u>17.70</u>
Commitment	\$ 11,548,034
Supplemental Taxes Assessed	<u>0</u>
	\$ 11,548,034
Less: Abatements	(5,986)
Collections	(11,371,331)
Transferred to Lien	<u>(169,000)</u>
	\$ 11,548,034
Receivable at Year End	<u>\$ 1,717</u>
Collection Rate	<u>98.5%</u>

Property taxes were due on September 30, 2014, and March 31, 2015, with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ Completions	Retirements/ Adjustments	Ending Balance <u>June 30</u>
<b>Governmental Activities</b>				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 1,551,686	\$ 0	\$ 12,446	\$ 1,539,240
Artwork	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Total Capital Assets not being Depreciated	<u>\$ 1,556,686</u>	<u>\$ 0</u>	<u>\$ 12,446</u>	<u>\$ 1,544,240</u>
<i>Capital Assets, being Depreciated</i>				
Buildings and Improvements	\$ 5,702,120	\$ 81,250	\$ 3,900	\$ 5,779,470
Land Improvements	148,026	0	0	148,026
Vehicles	2,378,182	462,592	310,393	2,530,381
Furniture, Fixtures and Equipment	<u>1,938,042</u>	<u>129,574</u>	<u>126,379</u>	<u>1,941,237</u>
Total Capital Assets, being Depreciated	<u>\$ 10,166,370</u>	<u>\$ 673,416</u>	<u>\$ 440,672</u>	<u>\$ 10,399,114</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 1,806,771	\$ 176,575	\$ 0	\$ 1,983,346
Land Improvements	107,444	3,921	0	111,365
Vehicles	1,335,748	173,401	298,035	1,211,114
Furniture, Fixtures and Equipment	<u>1,132,876</u>	<u>122,644</u>	<u>126,379</u>	<u>1,129,141</u>
Total Accumulated Depreciation	<u>\$ 4,382,839</u>	<u>\$ 476,541</u>	<u>\$ 424,414</u>	<u>\$ 4,434,966</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 5,783,531</u>	<u>\$ 196,875</u>	<u>\$ 16,258</u>	<u>\$ 5,964,148</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 7,340,217</u>	<u>\$ 196,875</u>	<u>\$ 28,704</u>	<u>\$ 7,508,388</u>

Depreciation expense has not been charged as a direct expense.

**NOTE 5 – LONG-TERM DEBT**

At June 30, 2015, notes, leases and bonds payable consisted of the following individual issues.

<b>Maine Municipal Bond Bank</b> Library Bond of 2008C, Interest Rates 2.075% to 5.575%, Annual Principal Payments of \$31,579, Maturity in 2028.	<u>Governmental Activities</u>  \$410,527
--	---

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

<b>Maine Municipal Bond Bank (Continued)</b>	<u>Governmental Activities (Continued)</u>
Capital Improvement Bond of 1995B, Interest Rates 5.508% to 6.208%, Annual Principal Payments of \$70,000, Maturity in 2015.	70,000
Capital Improvement Note of 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of \$27,000 – \$45,000, Maturity in 2030	585,000
<b>Moors and Cabot</b> Library Construction Note of 2012, Interest Rates 2% - 5%, Annual Payments of \$100,000 Maturity in 2026.	1,100,000
<b>Tax Exempt Leasing Corp</b> 2013 Capital Lease for Fire Tanker, Interest Rate 2.59%, Annual Payments of \$23,705, Maturity in 2020.	109,846
2015 Capital Lease for Fire Truck, Interest Rate 2.87%, Annual Payments of \$31,561, Maturity in 2021.	<u>197,600</u>
<b>Total Notes, Leases and Bonds Payable</b>	<b><u>\$2,472,973</u></b>

Transactions for the year ended June 30, 2015 are summarized as follows:

	<u>Balance</u> <u>July 1</u>	<u>Issues or</u> <u>Additions</u>	<u>Payments or</u> <u>Expenditures</u>	<u>Balance</u> <u>June 30</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
<b>Governmental Activities</b>					
General Obligation Bonds and Notes Payable	\$2,405,115	\$ 0	\$ 239,588	\$2,165,527	\$ 232,579
Capital Leases	130,179	197,600	20,333	307,446	55,266
Net Pension Liability	519,274	0	0	519,274	0
Compensated Absences	<u>204,358</u>	<u>7,429</u>	<u>0</u>	<u>211,787</u>	<u>0</u>
<b>Total Governmental Activities</b>	<b><u>\$3,258,926</u></b>	<b><u>\$ 205,029</u></b>	<b><u>\$ 259,921</u></b>	<b><u>\$3,204,034</u></b>	<b><u>\$ 287,845</u></b>

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Annual Requirements to Retire Debt Obligation**

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2015, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2015/16	\$ 232,579	\$ 80,378	\$ 312,957
2016/17	162,579	73,445	236,024
2017/18	163,579	68,327	231,906
2018/19	163,579	63,366	226,945
2019/20	164,579	57,939	222,518
2020/25	834,895	184,691	1,019,586
2025/30	398,737	35,689	434,426
2030/35	<u>45,000</u>	<u>761</u>	<u>45,761</u>
<b>Total</b>	<b><u>\$ 2,165,527</u></b>	<b><u>\$ 564,596</u></b>	<b><u>\$ 2,730,123</u></b>

**Capital Leases**

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015, were as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2015/16	\$ 55,266
2016/17	55,266
2017/18	55,266
2018/19	55,266
2019/20	55,266
Thereafter	<u>63,121</u>
Net Minimum Payments	\$ 339,451
Less: Interest	<u>(32,005)</u>
<b>Present Value of Minimum Payments</b>	<b><u>\$ 307,446</u></b>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2015, the amount of outstanding long-term debt was equal to 0.37% of property valuation for the year then ended.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS**

The Town of South Berwick provides retirement pension plans for its employees through a deferred compensation plan and a defined benefit pension plan.

**GASB Approves New Pension Accounting Standards**

On June 25, 2012, the governmental Accounting Standards Board approved 2 new standards (GASB 68 and 67) designed to improve accounting and financial reporting for state and local government pension plans.

**A Summary of GASB 68 requirements are as follows (Accounting and Financial Reporting for Pensions; Effective for Fiscal Years Starting After 6/15/14):**

*Net Pension Liability on Balance Sheet*

Government employers that sponsor Deferred Benefit plans will now recognize a net pension liability (unfunded accrued liability) in their statement of net position (balance sheet). This is the difference between total pension liability (actuarial accrued liability) and plan asset (at fair value). The entry age normal actuarial cost method must be used to calculate total pension liability.

As under GASB 27, future salary increases, expected future service, and automatic Cost of Living Adjustments (COLAs) must be included in the liability calculation. Unlike current rules, GASB 68 requires that ad hoc post retirement benefit increases, including ad hoc COLAs, also be included if considered substantively automatic.

*New Discount Rate*

The discount rate can continue to be expected long-term rate of return on plan investments where current assets plus future contributions are projected to cover all future benefit payments. We expect this requirement will be met if the employer funds the actuarially determined contribution, provided it pays off the unfunded liability over a reasonable period. However, plans where current assets plus future contributions are projected not to cover all future benefit payments must use a municipal bond rate to discount the noncovered payments.

The municipal bond rate is a yield or index rate of 20-year, tax-exempt general obligation bonds with an average rating of AA/Aa or higher (currently below 4%). Including a municipal bond rate as part of the discount rate increases liabilities. In addition, changes in the municipal bond rate or assumed rate of return on plan investments between measurement dates introduce more volatility into calculating liabilities and expense.

*More Variable Pension Expense*

Pension expense will now be based on the net pension liability change between reporting dates, with some sources of the change recognized immediately in expense and others amortized over years. Service cost, interest on net pension liability, and expected investment earnings – as well as liability for any plan benefit change related to past service since the last reporting period must also be expensed immediately.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

*More Variable Pension Expense (Continued)*

Changes in actuarial assumptions and experience gains and losses must be amortized over a closed period equal to the average remaining service of active and inactive plan members (who have no future service) – a much shorter than typical period. Investment gains and losses must be recognized in pension expense over closed 5-year periods.

*Cost-Sharing Employers (Those in Plans Where Assets are Pooled and Can Be Used to Pay Benefits of Any Employer in the Pool) Report a Proportionate Liability*

These employers will now report a net pension liability and pension expense equal to their proportionate share of the cost-sharing plan.

**GASB 67(Financial Reporting for Pension Plans; Effective for Fiscal Years Starting after 6/15/13) includes many of GASB 68’s changes, but for pension plans rather than employers.**

*New Required Disclosures*

These include the money-weighted rate of return (rather than the more common time-weighted rate) on plan investments (net of expenses).

**I. Deferred Compensation Plan – ICMA-RC**

*A. Description of the Plan*

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

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

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

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

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**I. Deferred Compensation Plan – ICMA-RC (Continued)**

*B. Funding Policy*

Investments are managed by the plan's trustee under one of three investment options, or a combination thereof. The choice of the investment options is made by the participants. The Town matches the employee's contribution of up to 6.5% of total wages and contributes 13% of the Town Manager's base salary. The total employer contribution was \$33,157 for the year ending June 30, 2015.

**II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*A. Plan Description*

Qualifying personnel of the Town participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan. The Town of South Berwick has been enrolled in the MEPERS system since July 1, 1996. It is part of the COLA program within the MEPERS system plan. The Town participates in the Regular and Special Plan options.

*B. Funding Policy*

The Town of South Berwick makes available to all full time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), Plan AC and 1C, as an alternate retirement plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS. The Town shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

*C. Pension Benefits*

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility of benefits upon reaching qualification) occurs upon the earning of 20-25 years of service credit for Town employees. Normal retirement age of PLD members is age 60. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

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.

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 interest credited to member's accounts is set by the System's Board of Trustees.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*D. 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 contributions rates are determined through actuarial valuations. For the year ended June 30, 2015, the member contribution rate was 7% and the employer contribution rate ranged from 7.8% -13.4% of applicable member compensation.

The required contributions paid into the System for the year ended June 30, 2015 and the previous two years are as follows:

<u>For the Year Ended June 30,</u>	<u>Plan Name</u>	<u># of Members</u>	<u>Employee Contributions</u>	<u>Employee Rate</u>	<u>Employer Contributions</u>	<u>Employer Rate</u>	<u>Employer Compensation</u>
2015	AC	16	\$ 54,602	7.0%	\$ 60,842	7.8%	\$ 780,025
2015	1C	8	38,486	7.0%	73,674	13.4%	549,807
Total		24	<u>\$ 93,088</u>		<u>\$ 134,516</u>		<u>\$ 1,329,832</u>
2014	AC	17	\$ 48,542	6.5%	\$ 48,542	6.5%	\$ 746,793
2014	1C	8	34,755	6.5%	68,441	12.8%	534,694
Total		25	<u>\$ 83,297</u>		<u>\$ 116,983</u>		<u>\$ 1,281,487</u>
2013	AC	17	\$ 51,521	6.5%	\$ 42,009	5.3%	\$ 792,629
2013	1C	8	37,224	6.5%	69,867	12.2%	572,676
Total		25	<u>\$ 88,745</u>		<u>\$ 111,876</u>		<u>\$ 1,365,305</u>

*E. Revenue Recognition*

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

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

At June 30, 2015, the Town reported a net pension liability of \$519,274. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.



**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

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

The Town proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2014, the Town proportion was 0.337451%, which was a decrease from its proportion measured at June 30, 2013 of 0.379642%.

For the fiscal year ended June 30, 2014, the Town recognized pension expense of \$56,886. At June 30, 2015, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 65,205	\$ 0
Changes in Assumptions	0	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	551,501
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	0	97,543
Town Contributions Subsequent to the Measurement Date	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>\$ 65,205</u></b>	<b><u>\$ 649,044</u></b>

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

<b>For the Year Ended June 30,</b>	<u>Amount</u>
2016	\$ (148,655)
2017	(148,655)
2018	(148,653)
2019	<u>(137,875)</u>
<b>Total</b>	<b><u>\$ (583,838)</u></b>

G. *Actuarial Assumptions*

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ <b>Inflation</b>	3.12%
➤ <b>Salary Increases</b>	3.5% - 9.5% Including Inflation
➤ <b>Investment Rate of Return</b>	7.25% Net Pension Plan Investment Expense Including Inflation.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

G. *Actuarial Assumptions(Continued)*

For the Town employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA, with a two year setback for active members.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study performed in 2011 and covered the period July 1, 2005 – June 30, 2010.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2014 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	2.5%
Non- US Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	3.7%
Infrastructure	10%	4.0%
Hard Assets	5%	4.8%
Fixed Income	<u>25%</u>	0.0%
	<u>100%</u>	

H. *Discount Rate*

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

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 6 – RETIREMENT PLANS (CONTINUED)**

**II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)**

*I. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease <u>(6.25%)</u>	Current Discount <u>Rate (7.25%)</u>	1% Increase <u>(8.25%)</u>
Proportionate Share of the Net Pension Liability	\$1,619,980	\$519,274	\$(400,781)

*I. Pension Plan Financial and Actuarial Information*

Additional financial information and actuarial information can be found in the Maine PERS 2014 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (207) 512-3100.

**NOTE 7 – GOVERNMENTAL FUND BALANCES**

For the fiscal year ended June 30, 2015, the Town complies with the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

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

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

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

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

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

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

The General Fund unassigned fund balance total of \$3,085,201 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

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

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2015 follows.

***Nonspendable and Assigned***

<b>Permanent Funds</b>	Non- <u>Expendable</u>	<u>Expendable</u>	<u>Total</u>
Elizabeth Vaughan Fund	\$ 0	\$ 352,330	\$ 352,330
Florence Wentworth Trust	2,500	15,696	18,196
Library Trust Funds	3,000	6,492	9,492
Charitable Contributions	<u>0</u>	<u>4,327</u>	<u>4,327</u>
<b>Total</b>	<u>\$ 5,500</u>	<u>\$ 378,845</u>	<u>\$ 384,345</u>

***Restricted***

**General Fund**

Tax Incremental Financing	<u>\$ 279,721</u>
---------------------------	-------------------

***Committed***

**Capital Project Funds**

Roads	\$ 449,095
Highway Equipment	299,541
Roads Local Match	123,000
Municipal Reserve	59,923
Fire Equipment	55,519

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

*Committed*

**Capital Project Funds (Continued)**

Recreation Fields/Facilities	\$ 48,297
Shorey's Bridge	34,874
Transfer Station	20,228
Police Station	20,000
Youth Center	8,570
Boat Ramp	7,298
Public Safety Equipment	7,115
Sidewalks	6,054
Recycling	4,257
Professional Services	3,622
Library Building Reserve	3,251
Library Construction	<u>378</u>

**Total** \$ 1,151,022

*Committed*

**General Fund - Designated**

Appropriated Surplus for FY 2015/16	<u>\$ 640,000</u>
-------------------------------------	-------------------

*Assigned*

**Special Revenue Funds**

Avesta Land Sale	\$ 89,001
Health Reimbursement	34,927
Powderhill Ski Hill	20,785
Avesta Contingency	15,000
Benches	12,605
Recreation	12,388
Repair/Maintenance Facility	10,185
Kitchen Fund	6,428
Tax Incremental Financing Professional Fees	5,477
Library	5,388
Gateway Grant	2,806
Library Furnishings	1,518
Congregate Meals	1,039
Plastic Bags	1,026
Strawberry Festival Race	995
Community Garden	408
Homeland Security – Generator	84
Senior Center	<u>(153)</u>

**Total** \$ 219,907

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)**

<i>Assigned</i>	
<b>General Fund - Designated</b>	
Compensated Absences	\$ 80,116
Office Equipment	45,464
Transfer Station	<u>4,000</u>
<b>Total</b>	<b><u>\$ 129,580</u></b>
 <i>Unassigned</i>	
<b>General Fund</b>	
Undesignated	<u>\$ 3,085,201</u>

**NOTE 8 – INTERFUND ACTIVITY**

Interfund balances at June 30, 2015, consisted of the following:

<b>Due To</b>	
Non Major Governmental Funds	
Special Revenues	\$ 219,907
Capital Projects Funds	1,151,022
Permanent Funds	<u>32,015</u>
<b>Total</b>	<b><u>\$ 1,402,944</u></b>
 <b>Due From</b>	
General Fund	<u>\$ 1,402,944</u>

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

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

<b>Transfer To</b>	
Non Major Governmental Funds:	
Capital Projects Funds	<u>\$ 920,000</u>
 <b>Transfer From</b>	
General Fund	<u>\$ 920,000</u>

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

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 9 – RISK MANAGEMENT**

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

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

**NOTE 10 – OVERLAPPING DEBT**

The Town's proportionate share of Maine School Administrative District No. 35's local debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2015, the Town's share was 44.38% (or \$627,656) of the District's outstanding local debt of \$1,414,278.

The Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2013, the latest York County data, the Town's share 2.25% (or \$177,750) of the County's outstanding debt of \$7,900,000.

**NOTE 11 – FUND BALANCE APPROPRIATIONS**

The Townspeople and Council voted appropriations of general fund balance, per Town Meeting on May 20, 2014, which are reflected as the excess of budgeted expenditures over budgeted revenues as per Exhibit VII.

These appropriations were for the following purposes:

Capital Improvements – Roads	Article #13	\$ 280,000
Capital Improvements – Reserves	Article #21	<u>170,000</u>
<b>Total</b>		<b><u>\$ 450,000</u></b>

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

There are various claims pending against the Town of South Berwick which arise in the normal course of the Town's activities. Several cases are currently pending which in the aggregate could have a material effect on the financial position of the Town. In the opinion of the Town's counsel, it is extremely difficult to assess the extent or probability of the Town's liability at the present time.

The Town participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not expected to be material.

**Maine Energy Recovery Company**

The Town of South Berwick became a participating municipality under two separate waste handling agreements signed with the Maine Energy Recovery Company, Limited Partnership (MERC), whose purpose is carrying out a solid waste disposal program.

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Maine Energy Recovery Company (Continued)**

Each participating municipality is obligated to the extent provided in the agreements to deliver all of its acceptable waste to MERC and to pay a tipping fee per ton of waste. The collective term of the agreements began on July 1, 2004 and expires on June 30, 2025.

Subsequently, Maine Energy Recovery Company was dissolved and a new waste handling agreement between the Town and Pine Tree Waste and Casella Waste Systems was signed. The term of the agreement is from January 1, 2013 through June 30, 2025. For the calendar year 2014 base tipping fee was \$71.50 per ton. For calendar year 2015, the rate per ton is \$72.50. Thereafter, the net tipping fee shall be increased by \$1 each January 1<sup>st</sup>.

**Route 4 Maintenance Building**

The Town of South Berwick entered into an agreement on July 28, 2006, to lease a building designed as the Route 4 Maintenance Building. The terms of the lease began on July 1, 2006, and has been extended thru June 30, 2016, with annual rent payable in two installments of \$15,000 on July 1 and January 1 of each rental year. The Town has entered into a sublease agreement under the same terms and conditions indicated above except that the Town receives annual rent payable in two installments of \$16,000 on July 1 and January 1 of each rental year. Town will not be renewing the lease after June 30, 2016.

**NOTE 13 – TAX INCREMENT FINANCING**

The Town has designated a TIF (Tax Increment Financing) District on Punkin Town Road and the Central Maine Power Corridor. Taxes assessed and collected on these properties are set aside to be used for specific development projects approved by the State. To date, although no specific projects have been started, the Town is in discussion with the South Berwick Water District and South Berwick Sewer District about running utilities to the area.

The balance at June 30, 2015 amounted to \$279,721. At that date, no pending Credit Enhancement Agreements existed. In addition, the Town has not created the Downtown TIF that was previously discussed.

**NOTE 14 - SUBSEQUENT EVENTS**

**Avesta Housing Development**

A purchase and sale agreement was entered on October 16, 2013 between the Town of South Berwick and Avesta Housing Development Corporation (Avesta) concerning the sale and lease of certain real estate at 27 Young Street in South Berwick. Avesta's plan included the construction of 28 one and two bedroom units of congregate housing along with a parking area for the benefit of the public. The parking lot lease will be a separate 99 year lease for 28 parking spaces on the Town's real estate that is adjacent to the premises being sold to Avesta. The closing of this transaction was originally scheduled to take place on or before August 31, 2014 but was delayed until December 12, 2014.



**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 14 - SUBSEQUENT EVENTS (CONTINUED)**

The final sale price was \$151,881 with a separate Construction Amendment whereby Avesta would reimburse the Town for the costs of construction of improvements to the site. The Town contracted with Mick Construction to complete those improvements at a cost of \$338,899. Improvements are scheduled for completion in Spring 2016.

Voters at Town Meeting in May 2015 approved the CIP – Highway Equipment request to lease/purchase four new trucks to replace four in the current fleet. At their meeting on May 26, 2015, the Town Council waived the formal bidding process for the transaction and awarded the bid for four Western Star trucks in the amount of \$308,000 (after trade in value of \$58,000) to Daigle & Houghton and awarded the bid for the body and plow equipment in the amount of \$287,400 to H.P Fairfield for the total transaction of \$595,400. On September 22, 2015, The Town Council awarded the financing of the vehicles to Daimler Truck Financial at a rate of 2.36% with a five year annual payment in arrears of \$127,642.

**NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. - Budgetary Accounting**

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

**B. - Excess of Expenditures over Appropriations**

For the year ended June 30, 2015, the Town's expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

**C. - Deficit Balances**

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

As of June 30, 2015, Note No. 7 shows the following individual fund that held a deficit balance:

Senior Center	\$ (153)
---------------	----------

The Town expects that certain revenues received in the fiscal year 2015/16 will fund these deficits.

**NOTE 16 – PRIOR PERIOD ADJUSTMENT**

Net position at July 1, 2014 was restated for a prior period adjustment of \$1,053,300. This amount represents the changes that occurred due to the pension disclosure for GASB No. 68. See Note No. 6 Retirement Plans.

---

**TOWN OF SOUTH BERWICK  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015**

**NOTE 17 – DATE OF MANAGEMENT’S REVIEW**

Management has evaluated subsequent events through December 28, 2015, the date on which the financial statements were available to be issued.

**Smith & Associates, CPAs**  
*A Professional Association*  
Yarmouth, Maine 04096

**SCHEDULE I**

**TOWN OF SOUTH BERWICK  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE  
OF NET PENSION LIABILITY  
JUNE 30, 2015**

	<u>6/30/15</u>
Proportion of Net Pension Liability	0.337451%
Proportionate Share of the Net Pension Liability	\$ 519,274
Covered Employee Payroll	\$ 1,281,487
Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>40.52%</u>
Plan Total Pension Liability	\$2,609,657,845
Plan Fiduciary Net Position	\$2,455,776,671
Plan Net Pension Liability	\$ 153,881,174
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>94.10%</u>
Plan Covered Employee Payroll	\$ 460,029,637
Plan Net Pension Liability as a Percentage of the Covered Employee Payroll	<u>33.45%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

**SCHEDULE II**

**TOWN OF SOUTH BERWICK  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS  
JUNE 30, 2015**

	<u>6/30/15</u>
Contractually Required Contribution	\$ 116,983
Actual Contribution	<u>(116,983)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>
Covered Employee Payroll	\$ 1,281,487
Contributions as a Percentage of Covered Employee Payroll	<u>9.13%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

**Fiscal Year 2017  
Town Warrant**

**Town Meeting  
Tuesday, May 17, 2016  
Check-in: 6:00 p.m.  
Meeting Begins: 6:30 p.m.**

**Richard P. Gagnon  
Assembly Hall  
Town Hall**

TOWN OF SOUTH BERWICK  
WARRANT  
2016/2017

State of Maine

County of York, ss.

TO: Joseph Rousselle, a Resident of South Berwick in the County of York, State of Maine.

GREETINGS:

In the name of the Town of South Berwick, you are required to notify the inhabitants of said Town, qualified to vote in Town affairs, to assemble in the R.P. Gagnon Assembly Hall at the Town Hall on Main Street in said Town on Tuesday, the 17th of May 2016, at 6:00 o'clock in the evening, then and there to act on the following articles:

ARTICLE 1. To elect a moderator to preside at said meeting. Election to take place at 6:30 p.m. Business session will be held immediately following.

ARTICLE 2. To see if the Town will authorize the Town Council to dispose of tax acquired property in any manner in which the Town Council deems to be in the best interests of the Town.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 3. To see if the Town will vote to authorize the Tax Collector to charge and collect interest at a rate of seven (7) percent per annum on all unpaid taxes not paid by the due dates, with one-half of the taxes due on September 30, 2016 and one-half due on March 31, 2017.

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 8. To see if the Town will vote to authorize the deposit of all proceeds from the Parking Lease Agreement between the Town and Avesta Young Street LP dated December 12, 2014 and December 22, 2015 into a non-lapsing designated reserve account and to appropriate and expend those funds to pay any costs associated with the repair and maintenance of said parking lot.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 9. To see if the Town will vote to raise and appropriate the following amounts for Police Services:

Police Department	\$ 816,468
Animal Control	9,144
Dispatch Center	345,204
Total	\$1,170,816

TOWN COUNCIL RECOMMENDS:  
Raise and appropriate from general taxation  
and other revenue sources \$1,170,816

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

Fire Department	\$ 196,554
Emergency Management Services	6,144
Water Assessment/Fire Protection	299,735
Total	\$ 502,433

TOWN COUNCIL RECOMMENDS:  
Raise and appropriate from general taxation  
and other revenue sources \$ 502,433

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

Town Hall	\$ 72,201
Community Center	68,379
Highway	761,181
Public Facilities	43,075
Town Garage	18,195
Transfer Station	294,325
Solid Waste Transportation	91,285
Total	\$ 1,348,641

TOWN COUNCIL RECOMMENDS:  
Raise and appropriate from general taxation  
and other revenue sources \$ 1,348,641

ARTICLE 12. To see if the Town will vote to appropriate from Undesignated Fund Balance and Department of Transportation Highway Block Grant funds and raise and appropriate from general taxation and other revenue sources the following amounts for Capital Improvements – Roads:

Roads	\$ 700,000
Total	\$ 700,000

TOWN COUNCIL RECOMMENDS:

Appropriate from DOT Highway Block Grant and	\$ 64,440
Appropriate from Undesignated Fund Balance and	\$ 476,000
Raise and appropriate from general taxation and other revenue sources	\$ 159,560

ARTICLE 13. To see if the Town will vote to (1) approve a capital project consisting of road reconstruction, renovation and paving, including engineering, design and any other reasonably related costs thereto, (2) appropriate a sum not to exceed \$4,000,000 to provide for the costs of the project and (3) authorize the Treasurer and Chairperson of the Town Council to issue general obligation securities of the Town of South Berwick (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$4,000,000 for a term not to exceed 10 years, with an interest rate not to exceed 3%, and delegate to the Treasurer and the Chairperson of the Town Council the discretion to fix the date(s), place(s) of payment, form and other details of said securities on behalf of the Town of South Berwick and to provide for the sale thereof.

FINANCIAL STATEMENT  
TOWN OF SOUTH BERWICK

1. <u>Total Town Indebtedness</u>	
A. Bonds outstanding as of June 30, 2015	\$ 2,165,527
B. Bonds authorized and unissued	\$ 0
C. Bonds to be issued if this vote is approved	\$ 4,000,000
Total	\$ 6,165,527
2. <u>Costs</u>	
At an estimated maximum interest rate of 3%, with a term not to exceed 10 years, the estimated costs of this bond issue will be:	
Principal:	\$ 4,000,000
Interest:	\$ 660,000
Total Debt Service:	\$ 4,660,000

Validity

The validity of the bond and of the voters' ratification of the bond may not be affected by any errors in the above estimates. If the actual amount of the total debt service of the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

  
Perry A. Ellsworth, Treasurer

TOWN COUNCIL RECOMMENDS: Approval



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

Town Council	\$ 6,350
Town Manager	156,506
Control/Collection	205,478
Computer	43,100
Administration	153,295
Tax Assessment	102,570
Employee Benefits	1,146,260
Street Lights	50,000
Compensated Absence Reserve	30,000
Total	\$ 1,893,559

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,893,559
---	--------------

ARTICLE 15. To see if the Town will vote to appropriate from AVESTA Land Sale (Bond Offset) and raise and appropriate from general taxation and other revenue sources the following amounts for Debt Service:

Young Street Debt	\$ 49,319
2010 CIP Debt	54,044
Library Construction Debt	140,000
Total	\$ 243,363

TOWN COUNCIL RECOMMENDS:

Appropriate from AVESTA Land Sale (Bond Offset) and	\$ 34,220
Raise and appropriate from general taxation and other revenue sources	\$ 209,143

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

Town Clerk	\$ 70,700
Total	\$ 70,700

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 70,700
---	-----------

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

Code Enforcement	\$ 54,196
Planning	41,276
Historic District Commission	250
Zoning Board of Appeals	160
Total	\$ 95,882

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 95,882
---	-----------

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

Social Services	\$ 59,232
Social/Civic Contributions	11,150
Emergency/Rescue Services	81,986
Total	\$ 152,368

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 152,368
---	------------

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

Recreation	\$ 81,037
Conservation Commission	4,845
Total	\$ 85,882

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 85,882
---	-----------

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

Library	\$ 136,086
Total	\$ 136,086

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 136,086
---	------------

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

Highway Equipment	\$ 100,000
Office Equipment	15,000
Fire Equipment	70,000
Police Equipment	45,000
Transfer Station	10,000
Town Buildings Reserve	15,000
Police Station Reserve	90,000
Total	\$ 345,000

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 345,000
---	------------

ARTICLE 22. To see if the Town will vote to appropriate from Undesignated Fund Balance the following amount for Capital Improvements – Special Projects: Vine Street/Route 236:

Special Projects: Vine Street/Route 236	\$ 24,000
Total	\$ 24,000

TOWN COUNCIL RECOMMENDS:  
Appropriate from Undesignated Fund Balance \$ 24,000

ARTICLE 23. To see if the Town will vote to apply the following amounts from Excise Taxes, Non-Tax General Fund Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2016/2017 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

Excise Taxes	\$ 1,204,600
Non-Tax General Fund Revenues	767,620
State Revenue Sharing	383,250
State Revenue Sharing Residual	22,955
Homestead Exemption Reimbursement	225,000
BETE Reimbursement	14,000
Total	\$ 2,617,425

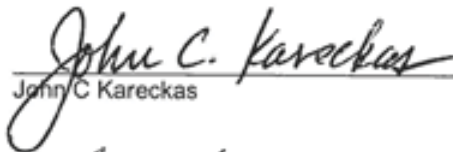
TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 24. To see if the Town will vote to increase the property tax levy limit of \$ 3,605,007 established for the Town of South Berwick by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

TOWN COUNCIL RECOMMENDS: Adoption

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

Given under our hands in the Town of South Berwick, this 19th day of April 2016 A.D.

  
\_\_\_\_\_  
John C Kareckas

\_\_\_\_\_  
Russell H Abell

  
\_\_\_\_\_  
John J James

  
\_\_\_\_\_  
Laura S Leber

\_\_\_\_\_  
Thomas A Chase

TOWN OF SO. BERWICK  
REVENUE BUDGET MASTER REPORT

Acct	Revenue Name	Additional Name	Projected Last Year	Collected Last Year	Projected Current Yr	Collected Current Yr	Projected Next Year	\$-Variance	%
R0002	VEHICLE EXCISE TAX	GENERAL GOVERNMENT	1050000.00	1184894.61	1100000.00	950700.55	1200000.00	100000.00	9
R0003	BOAT EXCISE TAX	GENERAL GOVERNMENT	5000.00	4477.20	4800.00	1741.00	4600.00	-200.00	-4
R0009	INTEREST ON TAXES	GENERAL GOVERNMENT	25000.00	23221.88	24000.00	14986.62	22000.00	-2000.00	-8
R1120	TOWN CLERK LICENSES	ADMINISTRATION	8000.00	8280.95	7700.00	6939.10	8000.00	300.00	4
R1130	SPECIAL AMUSEMENT PE	ADMINISTRATION	140.00	105.00	105.00	70.00	105.00	.00	0
R1160	BUILDING PERMITS	CODE ENFORCEMENT	21000.00	36032.00	25000.00	17107.00	25000.00	.00	0
R1161	PLUMBING PERMITS	CODE ENFORCEMENT	4500.00	6892.50	5500.00	3742.50	5000.00	-500.00	-9
R1162	SEPTIC FEE	CODE ENFORCEMENT	.00	.00	.00	15.00	.00	.00	0
R1165	CEO SERVICES	CODE ENFORCEMENT	36500.00	41988.81	40000.00	29863.78	42000.00	2000.00	5
R1170	PLANNING REVIEW FEES	PLANNING	1000.00	450.00	1000.00	300.00	500.00	-500.00	-50
R1171	SUBDIVISION FEES	PLANNING	2000.00	.00	2000.00	-400.00	.00	-2000.00	-100
R1175	ZBA VARIANCE FEE	ZONING BOARD APPEALS	.00	100.00	.00	140.00	.00	.00	0
R1180	ROAD OPENING PERMITS	HIGHWAY	.00	.00	.00	.00	.00	.00	0
R1185	SPECIAL USE PERMITS	CODE ENFORCEMENT	300.00	500.00	300.00	438.00	400.00	100.00	33
R1190	ROAD SIGNS	HIGHWAY	.00	150.00	.00	.00	.00	.00	0
R1195	INSPECTION FEES	HIGHWAY	.00	.00	.00	.00	.00	.00	0
R1200	SHOREY BRIDGE PROJEC	HIGHWAY	.00	.00	34875.00	34874.56	.00	-34875.00	-100
R1230	WEAPONS PERMITS	POLICE	400.00	470.00	400.00	180.00	400.00	.00	0
R1260	MASSAGE LICENSE	CODE ENFORCEMENT	.00	.00	.00	.00	.00	.00	0
R1340	SOLID WASTE LICENSE	TRANSFER STATION	1000.00	2000.00	2000.00	150.00	2000.00	.00	0
R1350	JUNK YARD PERMITS	CODE ENFORCEMENT	.00	200.00	200.00	.00	200.00	.00	0
R1500	ORDINANCE FINES	ADMINISTRATION	.00	535.00	.00	81.00	.00	.00	0
R1525	RESTITUTIONS	GENERAL GOVERNMENT	.00	.00	.00	201.39	.00	.00	0
R1530	FRANCHISE FEES	GENERAL GOVERNMENT	42000.00	45134.46	43000.00	23110.13	45000.00	2000.00	5
R1750	BOOK FINES	LIBRARY	1700.00	2771.89	2000.00	2092.82	2300.00	300.00	15
R1760	NON RESIDENT FEE	LIBRARY	.00	20.00	.00	.00	.00	.00	0
R2309	HWY BLOCK RESIDUAL	RESERVE	.00	.00	.00	.00	.00	.00	0
R2310	STATE HIGHWAY BLOCK	HIGHWAY	70280.00	64440.00	64440.00	64440.00	64440.00	.00	0
R2410	STATE PARK FEE SHARE	STATE REIMBURSEMENT	250.00	473.40	250.00	337.51	300.00	50.00	20
R2450	SNOWMOBILE REIMBURSE	CONSERVATION	500.00	827.50	600.00	820.88	800.00	200.00	33
R2480	VETERANS REIMBURSE	STATE REIMBURSEMENT	5000.00	7084.00	6000.00	.00	6500.00	500.00	8
R2500	HOMESTEAD REIMBURSE	STATE REIMBURSEMENT	140000.00	152928.00	150000.00	114497.00	225000.00	75000.00	50
R2505	BETE REIMBURSEMENT	STATE REIMBURSEMENT	12000.00	16471.00	12000.00	14636.00	14000.00	2000.00	17
R2510	GEN'L ASSIS.REIMBURS	STATE REIMBURSEMENT	27500.00	16385.79	22500.00	18156.67	31500.00	9000.00	40
R2669	STATE REV RESIDUAL	RESERVE	141400.00	141400.63	.00	.00	22955.00	22955.00	0
R2670	STATE REV. SHARING	STATE REIMBURSEMENT	345643.00	345643.00	362380.00	293410.75	383250.00	20870.00	6
R2671	TREE GROWTH REIMBURS	STATE REIMBURSEMENT	9500.00	13696.35	10000.00	40.93	12000.00	2000.00	20
R3120	VEHICLE REGISTRATION	GENERAL GOVERNMENT	20000.00	20070.00	20000.00	14393.00	19000.00	-1000.00	-5

Date : 04/07/2016

TOWN OF SO. BERWICK  
REVENUE BUDGET MASTER REPORT

Acct	Revenue Name	Additional Name	Projected Last Year	Collected Last Year	Projected Current Yr	Collected Current Yr	Projected Next Year	\$-Variance	%
R3230	ACCIDENT REPORTS	POLICE	600.00	680.00	600.00	675.00	600.00	.00	0
R3231	POLICE DETAIL	POLICE	37000.00	40054.91	38000.00	2950.48	38000.00	.00	0
R3232	COURT/WITNESS FEES	POLICE	500.00	25.78	300.00	.00	100.00	-200.00	-67
R3233	DOG CONTROL	POLICE	1500.00	4042.00	2000.00	5308.00	3000.00	1000.00	50
R3240	DISPATCH SERVICES	DISPATCH	180168.00	180168.00	183180.00	137385.00	183180.00	.00	0
R3315	SOLIDWASTE TRANSPORT	SOLID WASTE	33000.00	34963.90	34000.00	22191.46	34000.00	.00	0
R3330	ASSESSING SERVICES	ASSESSING	42500.00	48547.93	45000.00	35485.54	46000.00	1000.00	2
R4120	TAX LIEN COSTS	GENERAL GOVERNMENT	6000.00	5614.78	6000.00	4468.52	6000.00	.00	0
R4220	PARKING PERMITS	POLICE	.00	250.00	.00	.00	.00	.00	0
R4230	PARKING TICKETS	POLICE	2000.00	1730.00	1500.00	945.00	1500.00	.00	0
R5010	ROOM RENTAL	GENERAL GOVERNMENT	6500.00	8111.60	6500.00	6076.20	8000.00	1500.00	23
R6000	UNDESIGNATED FUND TR	RESERVE	450000.00	450000.00	640000.00	640000.00	500000.00	-140000.00	-22
R6010	PROPERTY TAX RELIEF	RESERVE	.00	.00	.00	.00	.00	.00	0
R6020	REPAIR/MAINT FACILIT	RESERVE	.00	.00	.00	.00	15735.00	15735.00	0
R6330	RECYCLING SALES	TRANSFER STATION	45000.00	34873.98	40000.00	20360.91	35000.00	-5000.00	-13
R6332	DISPOSAL FEES	TRANSFER STATION	35000.00	36927.00	38000.00	34320.00	38000.00	.00	0
R6340	PAY PER BAG DISPOSAL	TRANSFER STATION	120000.00	116172.50	120000.00	95957.00	120000.00	.00	0
R7000	INVESTMENT INTEREST	GENERAL GOVERNMENT	14000.00	15479.75	14000.00	10810.05	14500.00	500.00	4
R7230	GAS TAX REIMBURSE	STATE REIMBURSEMENT	.00	17.22	.00	.00	.00	.00	0
R7500	FEMA REIMBURSEMENT	GENERAL GOVT	.00	.00	.00	.00	.00	.00	0
R7550	BOND OFFSET	GENERAL GOVERNMENT	.00	.00	34220.00	34220.25	34220.00	.00	0
R9120	ADMIN - MISC.	ADMINISTRATION	1500.00	1545.00	1300.00	363.00	1000.00	-300.00	-23
R9130	PROPERTY SALE	ADMINISTRATION	.00	.00	.00	.00	.00	.00	0
R9510	GEN'L ASSIST. - MISC	GENERAL ASSISTANCE	.00	.00	.00	.00	.00	.00	0
R9999	MISC		.00	.00	.00	.00	.00	.00	0
GRAND TOTALS			2945881.00	3116848.32	3145650.00	2658582.60	3216085.00	70435.00	2

Date : 04/14/2016

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
Department 4110 Totals TOWN COUNCIL	5079.44	6050.00	4372.47	6350.00	6350.00	.00	300.00	5
Department 4115 Totals TOWN MANAGER	129872.47	148303.00	110743.77	156506.00	156506.00	.00	8203.00	6
Department 4118 Totals TOWN CLERK	65569.06	67097.00	49065.09	70700.00	70700.00	.00	3603.00	5
Department 4120 Totals CONTROL/COLLECTION	191496.89	212179.00	155357.71	205478.00	205478.00	.00	-6701.00	-3
Department 4125 Totals COMPUTER	39603.95	40100.00	25478.38	43100.00	43100.00	.00	3000.00	7
Department 4130 Totals ADMINISTRATION	133666.87	149620.00	118050.16	152795.00	153295.00	.00	3675.00	2
Department 4150 Totals TAX ASSESSMENT	96687.58	101769.00	73901.64	103670.00	102570.00	.00	801.00	1
Department 4160 Totals CODE ENFORCEMENT	50748.17	53845.00	38308.43	74196.00	54196.00	.00	351.00	1
Department 4170 Totals PLANNING	33546.21	36360.00	28722.97	36626.00	41276.00	.00	4916.00	14
Department 4172 Totals HISTORIC DISTRICT COMMISSION	150.00	250.00	.00	250.00	250.00	.00	.00	0
Department 4175 Totals ZONING BOARD OF APPEALS	48.30	160.00	.00	160.00	160.00	.00	.00	0
Department 4180 Totals TOWN HALL	69042.21	73556.00	46560.55	73750.00	72201.00	.00	-1355.00	-2
Department 4185 Totals COMMUNITY CENTER	57750.46	73978.00	32348.82	70879.00	68379.00	.00	-5599.00	-8

Date : 04/14/2016

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$ Variance (MGR Req)	%
Department 4190 Totals EMPLOYEE BENEFITS	861722.19	1024600.00	813498.87	1146260.00	1146260.00	.00	121660.00	12
Department 4220 Totals FIRE DEPARTMENT	189885.01	190776.00	151191.99	197154.00	196554.00	.00	5778.00	3
Department 4227 Totals EMERGENCY MANAGEMENT SERVICES	5480.08	6044.00	4177.74	6144.00	6144.00	.00	100.00	2
Department 4228 Totals EMERGENCY/RESCUE SERVICES	81986.00	81986.00	68453.47	81986.00	81986.00	.00	.00	0
Department 4229 Totals WATER ASSESSMENT/FIRE PROTECT.	299734.68	299735.00	224801.01	299735.00	299735.00	.00	.00	0
Department 4230 Totals POLICE DEPARTMENT	746658.13	809338.00	594257.30	821468.00	816468.00	.00	7130.00	1
Department 4231 Totals ANIMAL CONTROL	7576.70	8584.00	5366.80	9144.00	9144.00	.00	560.00	7
Department 4240 Totals DISPATCH CENTER	316153.99	336636.00	222126.62	345204.00	345204.00	.00	8568.00	3
Department 4250 Totals STREET LIGHTS	47117.41	49000.00	35057.95	50000.00	50000.00	.00	1000.00	2
Department 4310 Totals HIGHWAY DEPARTMENT	697754.18	754766.00	430155.62	761181.00	761181.00	.00	6415.00	1
Department 4315 Totals PUBLIC FACILITIES	33349.99	44075.00	18454.60	43075.00	43075.00	.00	-1000.00	-2
Department 4325 Totals TOWN GARAGE	16767.91	19565.00	7834.48	18195.00	18195.00	.00	-1370.00	-7
Department 4330 Totals TRANSFER STATION	250903.69	291909.00	172056.04	294525.00	294325.00	.00	2416.00	1

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
Department 4335 Totals SOLID WASTE TRANSPORTATION	82188.47	89710.00	58222.13	91285.00	91285.00	.00	1575.00	2
Department 4410 Totals RECREATION DEPARTMENT	74343.78	77459.00	60132.19	81037.00	81037.00	.00	3578.00	5
Department 4450 Totals CONSERVATION COMMISSION	1304.08	4845.00	4428.64	14845.00	4845.00	.00	.00	0
Department 4470 Totals LIBRARY	119029.01	127384.00	91255.54	135986.00	136086.00	.00	8702.00	7
Department 4510 Totals SOCIAL SERVICES	43846.57	63971.00	38771.28	64232.00	59232.00	.00	-4739.00	-7
Department 4530 Totals SOCIAL/CIVIC CONTRIBUTIONS	10923.00	10325.00	10200.00	15786.00	11150.00	.00	825.00	8
Department 4733 Totals COMMUNITY CENTER DEBT	74740.45	70603.00	70602.74	.00	.00	.00	-70603.00	-100
Department 4734 Totals YOUNG ST DEBT	53254.67	42527.00	42526.48	49319.00	49319.00	.00	6792.00	16
Department 4735 Totals 2010 CIP	46876.58	54788.00	47306.49	54044.00	54044.00	.00	-744.00	-1
Department 4736 Totals LIBRARY CONSTRUCTION	144625.00	142500.00	142500.00	140000.00	140000.00	.00	-2500.00	-2
Department 4850 Totals CONTINGENCY FUNDING	30000.00	30000.00	14797.70	30000.00	30000.00	.00	.00	0
Department 4855 Totals CAPITAL IMPROVEMENTS	936000.00	1028100.00	1018728.00	1084000.00	1069000.00	.00	40900.00	4
<b>GRAND TOTALS</b>	<b>6045483.18</b>	<b>6622493.00</b>	<b>5029813.67</b>	<b>6829065.00</b>	<b>6768730.00</b>	<b>.00</b>	<b>146237.00</b>	<b>2</b>



TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
<b>DEPARTMENT 4110 TOWN COUNCIL</b>								
1010 SALARY PAYMENT TO EACH COUNCILOR: \$200/YR	999.97	1000.00	749.99	1000.00	1000.00	.00	.00	
2240 ADVERTISING SPECIAL MEETINGS/PUBLIC HEARINGS AVG COST \$30 PER AD	722.76	750.00	90.48	750.00	750.00	.00	.00	
2410 TRAVEL ALLOWANCE REIMBURSEMENT @ IRS RATE FOR TRAVEL TO MISC WORKSHOPS	141.12	300.00	.00	600.00	600.00	.00	300.00	
2450 COMMUNITY EXPENSES TOWN APPRECIATION GIFTS OR DONATIONS (FLOWERS/EVENTS); MEETING PODCASTS (\$250/MONTH)	3120.59	3500.00	3477.00	3500.00	3500.00	.00	.00	
2460 TRAINING MMA SEMINARS/CONVENTION;	95.00	500.00	55.00	500.00	500.00	.00	.00	
Department 4110 Totals	5079.44	6050.00	4372.47	6350.00	6350.00	.00	300.00	5
<b>DEPARTMENT 4115 TOWN MANAGER</b>								
1000 SALARY - CONTRACT SALARY PER CONTRACT	101860.88	97850.00	74511.36	100785.00	100785.00	.00	2935.00	
1010 SALARY EXECUTIVE ASS'T/HUMAN RESOURCES; GRADE 16; 40 HRS/WK	11819.52	45053.00	33911.04	49421.00	49421.00	.00	4368.00	
1040 WAGES - PART TIME	12469.22	.00	.00	.00	.00	.00	.00	
2240 ADVERTISING	426.10	.00	.00	.00	.00	.00	.00	
2410 TRAVEL ALLOWANCE LOCAL TRAVEL,WORKSHOP/MEETINGS TRAVEL FOR MGR & ASS'T; PAID AT IRS RATE	1863.71	1800.00	957.81	2000.00	2000.00	.00	200.00	
2450 EMPLOYEE EXPENSES MMA CONVENTION, WORKSHOP EXPENSES FOR MGR & ASS'T	693.04	2000.00	406.00	2000.00	2000.00	.00	.00	
2460 TRAINING MMA CONVENTION & WORKSHOPS; MAINE TOWN/CITY MGRS, TAX COLL/TREAS, MISC ASS'T TRAINING	590.00	1200.00	589.00	1800.00	1800.00	.00	600.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2510 DUES MAINE TOWN/CITY MGR ASSN; MAINE TAX COLL/TREAS ASSN; MMA AND MAINE HR ASSNS FOR ASS'T.	150.00	300.00	368.56	500.00	500.00	.00	200.00	
2520 PUBLICATIONS/SUBSCRIPTIONS MISC MMA PUBLICATIONS	.00	100.00	.00	.00	.00	.00	-100.00	
Department 4115 Totals	129872.47	148303.00	110743.77	156506.00	156506.00	.00	8203.00	6
<b>DEPARTMENT 4118 TOWN CLERK</b>								
1010 SALARY TOWN CLERK; GRADE 16; 40 HR/WK	56981.52	58192.00	44304.48	59346.00	59346.00	.00	1154.00	
1040 WAGES - P/T ELECTION 2 SCHEDULED ELECTIONS; 6 CLERKS(GRADE 1); 225 HOURS @ \$11.34/HR 1 WARDEN(GRADE 3); 33HRS @ \$12.85/HR	1520.39	2520.00	839.12	2975.00	2975.00	.00	455.00	
2075 RECORDS PRESERVATION MARRIAGE INTENTIONS/RETURNS:1953-1966 MICROFILM OF BOOKS	3230.00	1165.00	960.00	1864.00	1864.00	.00	699.00	
2150 REP/MAINT:EQUIPMENT LEASE FOR 1 DS200	745.00	745.00	685.00	685.00	685.00	.00	-60.00	
2222 ELECTION PRNTNG/PRGM STATE BALLOTS PAID BY STATE; PROGRAMMING/BALLOTS BASED ON 2 MACHINES; 2 ELECTIONS, HIGH NOVEMBER TURNOUT	2239.12	2520.00	1585.08	3898.00	3898.00	.00	1378.00	
2410 TRAVEL ALLOWANCE MILEAGE/TOLLS TO MMA CONVENTION, WORKSHOPS, CAUCUSES FOR CLERK & DEPUTY	259.82	905.00	164.75	780.00	780.00	.00	-125.00	
2450 EMPLOYEE EXPENSES LODGING/MEALS FOR MMA CONVENTION, ELECTION CONFERENCE	49.99	150.00	62.45	150.00	150.00	.00	.00	
2460 TRAINING ONGOING MMA & STATE TRAINING FOR CLERK & DEPUTY; APPROX COST/CLASS \$60	165.00	325.00	125.00	360.00	360.00	.00	35.00	
2510 DUES YORK COUNTY CLERKS, MAINE TOWN/CITY CLERKS; FOR CLERK, DEPUTY & ASS'T	62.00	65.00	62.00	62.00	62.00	.00	-3.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)	
2520 PUBLICATIONS/SUBSCRIPTIONS MAINE REGISTER	.00	110.00	92.00	100.00	100.00	.00	-10.00	
3020 OFFICE SUPPLIES ELECTION, VITAL STATISTICS, VOTER CARDS, REPLACEMENT SIGNS & TRAYS FOR VOTING BOOTHES	187.76	200.00	102.00	230.00	230.00	.00	30.00	
3410 ELECTION FOOD MEALS/SNACKS FOR ELECTION WORKERS	128.46	200.00	83.21	250.00	250.00	.00	50.00	
Department 4118 Totals	65569.06	67097.00	49065.09	70700.00	70700.00	.00	3603.00	5
<b>DEPARTMENT 4120 CONTROL/COLLECTION</b>								
1010 SALARY - FULL TIME DEPUTY TAX COLL/PAYROLL ADMIN:GRADE 16 ACCOUNTANT: GRADE TBD BOTH POSITIONS 40 HRS/WK	133130.56	136616.00	104037.13	123253.00	123253.00	.00	-13363.00	
1040 WAGES - PART TIME DEPUTY CLERK/CSA;GRADE 8; 30 HRS/WK TAX ASSISTANT/CSA:GRADE 7:20 HRS/WK FINANCE ASS'T; GRADE 8; 20 HRS/WK	40473.14	52693.00	33486.06	58380.00	58380.00	.00	5687.00	
2020 PROFESSIONAL SERVICE ANNUAL AUDIT; LIEN RESEARCH; ADDITIONAL AUDIT TIME FOR NEW STAFF	8194.00	9200.00	8819.00	9500.00	9500.00	.00	300.00	
2220 PRINTING TAX BILLS/ENVELOPES; TAX CLUB BOOKS; W-2'S/1099'S; PAYROLL VOUCHERS, WARRANT CHECKS	2535.77	3950.00	3523.43	4350.00	4350.00	.00	400.00	
2240 ADVERTISING NEW PERSONNEL	.00	200.00	612.40	200.00	200.00	.00	.00	
2280 CONTRACTS ANNUAL FEE FOR ONLINE TAX PAYMENTS	600.00	600.00	500.00	600.00	600.00	.00	.00	
2410 TRAVEL ALLOWANCE MILEAGE @IRS RATE TO MMA CONVENTION, WORKSHOPS, REGISTRY OF DEEDS, BANK	1319.64	1600.00	744.32	1600.00	1600.00	.00	.00	
2450 EMPLOYEE EXPENSES OUT OF TOWN MEALS (REGISTRY/WORKSHOPS); MMA CONVENTION EXPENSES	.00	100.00	50.00	100.00	100.00	.00	.00	

Date : 04/08/2016

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)	
2460 TRAINING TAX COLL/TREAS SCHOOL; MISC WORKSHOPS FOR PAYROLL, EXCISE TAX, LIENS, LAW; INCREASE FOR NEW STAFF	.00	500.00	125.00	700.00	700.00	.00	200.00	
2510 DUES MAINE TAX COLLECTORS/TREASURERS	50.00	50.00	75.00	75.00	75.00	.00	25.00	
2520 PUBLICATIONS/SUBSCRIPTIONS ON LINE AUTO EXCISE; EXCISE TAX BOOKS, CAR GUIDES, MISC MMA & PAYROLL PUBLICATIONS	1268.00	1550.00	1268.00	1650.00	1650.00	.00	100.00	
2610 REGISTRY OF DEEDS EST OF NEW LIENS: 90 @ \$19; ASSUME ALL DISCHARED: 90 @ \$19	3021.00	3420.00	1273.00	3420.00	.00	.00	.00	
3010 POSTAGE BOXES OF PRESTAMPED ENVELOPES FOR WARRANT CHECKS; TAX BILLS CHARGED TO ADMINISTRATION	894.99	1200.00	601.13	1200.00	1200.00	.00	.00	
3020 OFFICE SUPPLIES JOURNAL FOLDERS & PAPER, EMPLOYEE FILE FOLDERS, DEPOSIT BOOKS, LEAVE RECORD CARDS, PETTY CASH BOOKS	1.40	100.00	228.24	150.00	150.00	.00	50.00	
4030 FURNITURE/FIXTURES FILE CABINETS, CHAIRS, CALCULATORS	.00	300.00	.00	200.00	200.00	.00	-100.00	
4970 CASH VARIANCE UNRESOLVED CASH OVER/SHORT	-50.15	.00	.00	.00	.00	.00	.00	
4980 BANK FEES WIRE FEES; FEE FOR RETURNED ACH PAYMENTS THROUGH INVOICE CLOUD	55.00	100.00	15.00	100.00	100.00	.00	.00	
4985 INTEREST:TAX OVERPAYMENT INTEREST ON TAX OVERPAYMENTS DUE TO ABATEMENTS; PER TOWN MEETING ARTICLE	3.54	.00	.00	.00	.00	.00	.00	
Department 4120 Totals	191496.89	212179.00	155357.71	205478.00	205478.00	.00	-6701.00	-3
<b>DEPARTMENT 4125 COMPUTER</b>								
2130 MAINTENANCE LICENSE FEES/TECH SUPPORT/SERVICE FOR PATRIOT(ASSESSING), NDS(FINANCE) & 2-WAY (SERVER);	36606.97	37000.00	23499.67	40000.00	40000.00	.00	3000.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
3020 SUPPLIES MONITOR CLEANER, USB DRIVES	.00	100.00	.00	100.00	100.00	.00	.00	
4050 EQUIPMENT FUNDS UNEXPECTED REPLACEMENT OF HARDWARE (MONITORS,PRINTERS,KEYBOARDS, WIRELESS EQUIP,NETWORK EQUIP); NON LAPSING ACCT	2996.98	3000.00	1978.71	3000.00	3000.00	.00	.00	
Department 4125 Totals	39603.95	40100.00	25478.38	43100.00	43100.00	.00	3000.00	7
<b>DEPARTMENT 4130 ADMINISTRATION</b>								
2020 PROFESSIONAL SERVICES ONGOING LEGAL EXPENSES IN ZONING, PERSONNEL,BANKRUPTCY,GENERAL; MMA LEGAL USED WHEN POSSIBLE	11124.97	15000.00	7930.00	15000.00	15000.00	.00	.00	
2210 TELEPHONE LINES AVAILABLE TO ALL DEPTS EXCEPT POLICE & DISPATCH; MANAGER'S CELL PHONE	5449.10	5100.00	4792.98	6000.00	6000.00	.00	900.00	
2220 PRINTING TOWN REPORT, NEWSLETTERS	3008.81	3200.00	966.91	3200.00	3200.00	.00	.00	
2280 CONTRACTS COPIER MAINT/LEASE AGREEMENTS FOR MGR, BUSINESS OFFICE, COMM CTR; PITNEY BOWES, GENERAL CODE; PRINTERS	10048.24	10750.00	4147.26	11550.00	11550.00	.00	800.00	
2285 WEBSITE/INTERNET TOWN WEBSITE HOSTING; TAX, ASSESSING & ON LINE RECREATION WEB HOSTING; INTERNET ACCESS UPGRADED	7700.00	9700.00	9051.37	10455.00	10455.00	.00	755.00	
2350 MULTI PERIL INS PREMIUMS FOR TOWN BLDGS/VEHICLES; FUNDS DEDUCTIBLE PAYMENTS; INCLUDES VOLUNTEER COVERAGE & PUBLIC OFFICIALS LIABILITY	72858.70	74000.00	69126.00	75000.00	75000.00	.00	1000.00	
2450 EMPLOYEE EXPENSES STAFF MEETINGS & SPECIAL MEETINGS WITH DOWNTOWN MERCHANTS, SAD 35, WATER,SEWER; BOTTLED WATER; EMPLOYEE APPRECIATION	1205.43	1800.00	912.92	1500.00	2000.00	.00	200.00	
2510 DUES MMA (\$6750); SMRPC (\$2340); EASTERN TRAIL (\$3500); YORK COUNTY ADVOCACY GROUP (\$200)	9164.00	12770.00	12325.00	12790.00	12790.00	.00	20.00	

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
3010 POSTAGE 30 DAY NOTICES, LIENS/FORECLOSURES, TAX BILLS, NEWSLETTERS, METER, STAMPS, STAMPED ENVELOPES	6523.56	8800.00	4445.91	8800.00	8800.00	.00	.00	
3020 OFFICE SUPPLIES CENTRALIZED PURCHASE OF COMMON SUPPLIES; DEPT BUDGETS FOR THEIR UNIQUE SUPPLIES	6584.06	8500.00	4351.81	8500.00	8500.00	.00	.00	
Department 4130 Totals	133666.87	149620.00	118050.16	152795.00	153295.00	.00	3675.00	2
<b>DEPARTMENT 4150 TAX ASSESSMENT</b>								
1010 SALARY ASSESSING AGENT; 24 HRS/WK IN SO BERWICK	48067.12	48715.00	36844.32	49699.00	49699.00	.00	984.00	
1015 SALARY:NORTH BERWICK ASSESSOR; 16 HRS/WK IN NORTH BERWICK	31840.64	32476.00	24979.21	33132.00	33132.00	.00	656.00	
1040 WAGES - PART TIME ADMINISTRATIVE ASS'T; GRADE 7; 16 HRS/WK	12654.35	12878.00	10023.30	13139.00	13139.00	.00	261.00	
2030 PROF SERV:TAX MAPS MAINTAIN & IMPROVE DIGITIZED MAPS	1325.50	4000.00	280.00	4000.00	2500.00	.00	-1500.00	
2220 PRINTING SALES QUESTIONNAIRES, PERSONAL PROPERTY FORMS PRINTED IN HOUSE	40.00	.00	.00	.00	.00	.00	.00	
2230 COMPUTER ONGOING HELP WITH REMOTE ACCESS; NEW PROGRAMMING FOR BETE EXEMPTION	.00	250.00	.00	250.00	500.00	.00	250.00	
2240 ADVERTISING UNKNOWN OWNERS; PERSONNEL	.00	.00	.00	.00	.00	.00	.00	
2410 TRAVEL ALLOWANCE MILEAGE FOR INSPECTIONS AND TRAINING FOR ASSESSOR & ASSISTANT	516.01	750.00	347.86	750.00	750.00	.00	.00	
2450 EMPLOYEE EXPENSES MISC WORKSHOP EXPENSES FOR ASSESSOR AND ASSISTANT	218.00	600.00	258.00	600.00	500.00	.00	-100.00	
2460 TRAINING NDS & PATRIOT FOR ASSESSOR & ASSISTANT; PROPERTY TAX SCHOOL, CMA, CONTINUING EDUCATION	264.00	750.00	269.00	750.00	500.00	.00	-250.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2510 DUES IAAO, MAAO, NE REGIONAL, STATE CHAPTER IAAO	235.00	250.00	250.00	250.00	250.00	.00	.00	
2520 PUBLICATIONS/SUBSCRIPTIONS MARSHALL/SWIFT UPDATES FOR RESIDENTIAL AND COMMERCIAL PROPERTIES	958.40	500.00	339.95	500.00	1000.00	.00	500.00	
2610 REGISTRY OF DEEDS COPIES OF TRANSFERS & REFINANCING TO ELIMINATE EXCESS RESEARCH AT REGISTRY FOR LIENS (\$1.50/PAGE)	568.56	600.00	310.00	600.00	600.00	.00	.00	
Department 4150 Totals	96687.58	101769.00	73901.64	103670.00	102570.00	.00	801.00	1
<b>DEPARTMENT 4160 CODE ENFORCEMENT</b>								
1020 WAGES - FULL TIME CEO/PLUMBING INSPECTOR/HEALTH OFFICER; GRADE 16; 16 HRS/WK	22484.26	23300.00	17150.00	23767.00	23767.00	.00	467.00	
1025 WAGES - BERWICK CEO/PLUMBING INSPECTOR IN BERWICK GRADE 16; 16 HRS/WK BALANCE OF TIME IN PLANNING	23844.00	23300.00	18522.00	23767.00	23767.00	.00	467.00	
1040 WAGES - PART TIME ADMINISTRATIVE ASS'T; GRADE 7; 2 HRS/WK	1502.00	1610.00	1269.36	1642.00	1642.00	.00	32.00	
1110 OVERTIME	.00	.00	.00	.00	.00	.00	.00	
2140 REP/MAINT:VEHICLES OIL CHANGES, MISC REPAIRS; ESTIMATE 10000 MILES	1314.55	3000.00	382.25	3000.00	3000.00	.00	.00	
2410 TRAVEL ALLOWANCE MILEAGE WHEN TOWN VEHICLE NOT AVAILABLE; TOLLS	.00	50.00	.00	50.00	50.00	.00	.00	
2450 EMPLOYEE EXPENSES MMA CONVENTION & WORKSHOPS	39.00	50.00	.00	50.00	50.00	.00	.00	
2460 TRAINING ATTENDANCE AT MMA CONVENTION; WORKSHOPS FOR ADM ASS'T.	38.00	100.00	.00	100.00	100.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2510 DUES ICC, MAINE BLDG INSPECTORS	160.00	160.00	170.00	170.00	170.00	.00	10.00	
3020 OFFICE SUPPLIES MISC TOOLS & SUPPLIES	.00	75.00	.00	75.00	75.00	.00	.00	
3210 FUEL ESTIMATE 700 GALLONS @ \$2.25/GAL; BERWICK MILES REIMBURSED IN CEO REVENUE SERVICES	1366.36	2200.00	814.82	1575.00	1575.00	.00	-625.00	
4040 VEHICLES REPLACE 2003 EXPEDITION WITH NEW OR USED VEHICLE; MGR CHANGE: IN POLICE ROTATION	.00	.00	.00	20000.00	.00	.00	.00	
Department 4160 Totals	50748.17	53845.00	38308.43	74196.00	54196.00	.00	351.00	1
<b>DEPARTMENT 4170 PLANNING</b>								
1020 WAGES - FULL TIME PLANNING COORDINATOR; GRADE 16; 8 HRS/WK BALANCE OF TIME IN CODE ENFORCEMENT	11029.21	11650.00	8680.00	11884.00	11884.00	.00	234.00	
1040 WAGES - PART TIME ADMINISTRATIVE ASS'T; GRADE 7; 2 HRS/WK	1434.41	1610.00	1083.60	1642.00	1642.00	.00	32.00	
2060 PROFESSIONAL SERVICES MAPPING/GIS SERVICES (\$3000); CONTRACTED PLANNING SERVICES (\$17000); ADDITIONAL \$5,000 PER MGR/PLANNING BOARD	21022.18	20000.00	18848.75	20000.00	25000.00	.00	5000.00	
2240 ADVERTISING NOTICES FOR PLANNING BOARD MEETINGS AND PUBLIC HEARINGS	54.19	250.00	102.57	250.00	250.00	.00	.00	
2410 TRAVEL ALLOWANCE MILEAGE FOR WORKSHOPS & TRAINING	.00	500.00	8.05	500.00	500.00	.00	.00	
2450 EMPLOYEE EXPENSES PLANNERS CONFERENCE OR MMA CONVENTION	.00	300.00	.00	300.00	300.00	.00	.00	
2460 TRAINING MMA, MAP, ESRI, MICROSOFT, RANSOM FOR PLANNER & BOARD MEMBERS	.00	800.00	.00	800.00	800.00	.00	.00	



TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2520 PUBLICATIONS/SUBSCRIPTIONS UPDATES ON ZONING LAWS, MAINE STATUTES, IMPACT FEES, GRANTS, LAND USE; ARC VIEW	.00	750.00	.00	750.00	400.00	.00	-350.00	
3020 OFFICE SUPPLIES PAPER & INK FOR PLOTTER; FOAMCORE	6.22	400.00	.00	400.00	400.00	.00	.00	
4050 EQUIPMENT FLASH DRIVES, RECORDER	.00	100.00	.00	100.00	100.00	.00	.00	
Department 4170 Totals	33546.21	36360.00	28722.97	36626.00	41276.00	.00	4916.00	14
<b>DEPARTMENT 4172 HISTORIC DISTRICT COMMISSION</b>								
2060 PROFESSIONAL SERVICES MINIMAL AMOUNT FOR ANY HDC CONSULTATIONS	150.00	250.00	.00	250.00	250.00	.00	.00	
Department 4172 Totals	150.00	250.00	.00	250.00	250.00	.00	.00	0
<b>DEPARTMENT 4175 ZONING BOARD OF APPEALS</b>								
2240 ADVERTISING SPECIAL HEARINGS	48.30	125.00	.00	125.00	125.00	.00	.00	
2520 PUBLICATIONS/SUBSCRIPTIONS UPDATES/LEGISLATIVE BULLETINS	.00	35.00	.00	35.00	35.00	.00	.00	
Department 4175 Totals	48.30	160.00	.00	160.00	160.00	.00	.00	0
<b>DEPARTMENT 4180 TOWN HALL</b>								
1020 WAGES - FULL TIME MAINTENANCE/CUSTODIAN/LABORER; GRADE 7; 22 HRS/WK; SHARED WITH COMM CTR AND LIBRARY	.00	16771.00	12527.56	17183.00	17183.00	.00	412.00	
1040 WAGES - PART TIME SPECIAL CLEANING PROJECTS ESTIMATE 200 HRS/YR; MGR CHANGE TO 100 HRS	.00	3000.00	.00	3000.00	1500.00	.00	-1500.00	
1110 OVERTIME ESTIMATE 80 HRS/YR EXTRA WORK DURING SNOW STORMS, YARDWORK; MGR CHANGE TO 100 HRS	.00	1760.00	545.63	1802.00	2253.00	.00	493.00	

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2130 REP/MAINT:BUILDING BOILERS, ELEVATOR, PAINT, ELECTRICAL, LIGHTING, WINDOW CLEANING/REPAIRS, FACADE REPAIR	9309.32	12000.00	5708.90	12000.00	12000.00	.00	.00	
2280 CONTRACTS ELEVATOR INSPECTION,GENERATOR,SPRINKLER/ FIRE EXTINGUISHER/BACKFLOW INSPECTIONS, PEST CONTROL	19224.84	3895.00	4755.50	3895.00	3895.00	.00	.00	
2286 FEES/PERMITS ELEVATOR (\$70); BOILER: 2 @ \$80 EACH	.00	230.00	.00	230.00	230.00	.00	.00	
3060 JANITORIAL SUPPLIES PAPER TOWELS, CLEANING, FLOOR WAX, VACUUM CLEANER, MOPS, BUCKETS	2568.45	4500.00	1193.07	4500.00	4000.00	.00	-500.00	
3310 HEATING OIL CONTRACT PRICE \$2.00/GAL; APPROX 5200 GAL/YR	17668.56	10660.00	5738.56	10400.00	10400.00	.00	-260.00	
3320 ELECTRICITY	14699.74	15000.00	12157.53	15000.00	15000.00	.00	.00	
3340 WATER FIRE PROTECTION \$565/QTR; WATER USAGE \$520/QTR	4338.40	4340.00	3253.80	4340.00	4340.00	.00	.00	
3350 SEWER 2 UNITS @ \$200/YR; USAGE: 100,000 GAL @ \$.01/GAL	1232.90	1400.00	680.00	1400.00	1400.00	.00	.00	
Department 4180 Totals	69042.21	73556.00	46560.55	73750.00	72201.00	.00	-1355.00	-2
<b>DEPARTMENT 4185 COMMUNITY CENTER</b>								
1020 WAGES - FULL TIME MAINTENANCE/CUSTODIAN/LABORER; GRADE 7; 12 HRS/WK; SHARED WITH LIBRARY AND TOWN HALL	.00	9148.00	6338.54	9372.00	9372.00	.00	224.00	
1040 WAGES - PART TIME SPECIAL CLEANING PROJECTS; ESTIMATE 200 HRS/YR; MGR CHANGE TO 100 HRS	644.73	3000.00	107.80	3000.00	1500.00	.00	-1500.00	
1110 OVERTIME ESTIMATE 80 HRS/YR; EXTRA WORK DURING SNOW STORMS, EXTERIOR BLDG MAINTENANCE	.00	1760.00	.00	1802.00	1802.00	.00	42.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2130 REP/MAINT:BUILDING MISC REPAIRS, PAINTING, ELECTRICAL, PLUMBING, OUTSIDE LIGHTING, LANDSCAPING	9633.78	15000.00	1724.74	15000.00	15000.00	.00	.00	
2210 TELEPHONE FAX (3311) FOR FIRE,RESCUE,RECREATION/ SENIORS; MONTHLY COST \$25 + \$3/MONTH FOR CALLS & TAXES	361.38	340.00	253.18	340.00	340.00	.00	.00	
2280 CONTRACTS PEST CONTROL,HVAC,GENERATOR,SPRINKLER/ BACKFLOW/FIRE EXTINGUISHER INSPECTIONS, REFRIGERATION	12362.00	4265.00	1433.06	4265.00	4265.00	.00	.00	
3060 JANITORIAL SUPPLIES PAPER TOWELS, CLEANING SUPPLIES, LIGHT BULBS, FLOOR WAX/STRIPPER, VACUUM CLEANER, MOPS, BUCKETS	3089.23	5000.00	1067.96	5000.00	4000.00	.00	-1000.00	
3320 ELECTRICITY	14079.76	16000.00	10464.20	16000.00	16000.00	.00	.00	
3330 LP GAS HEAT FOR BLDG: 6000 GAL @ \$1.50/GAL	10070.50	12375.00	6498.97	9000.00	9000.00	.00	-3375.00	
3340 WATER FIRE PROTECTION \$565/QTR; DOMESTIC USE \$520/QTR; FD/RESCUE (NON SEWER) \$156/QTR	5045.78	5000.00	3721.80	5000.00	5000.00	.00	.00	
3350 SEWER ASSESSED AS 2 UNITS: \$200/YR EA USAGE: 150,000 GAL @ \$.01/GAL	2315.30	1900.00	564.50	1900.00	1900.00	.00	.00	
3360 ANNEX MINIMUM COSTS ASSOCIATED WITH OLD RESCUE BARN; SEWER \$200/YR; USEAGE PAID BY FOOD PANTRY	148.00	190.00	174.07	200.00	200.00	.00	10.00	
Department 4185 Totals	57750.46	73978.00	32348.82	70879.00	68379.00	.00	-5599.00	-8
<b>DEPARTMENT 4190 EMPLOYEE BENEFITS</b>								
1310 FICA 7.65% OF ALL WAGES MINUS ESTIMATE OF SECTION 125 EXEMPTIONS	164114.03	188500.00	139717.61	192200.00	192200.00	.00	3700.00	
1315 FLEXIBLE BENEFIT PLN FEE FOR PARTICIPATION IN FLEX BENEFIT PLAN; COST OFFSET BY SAVINGS IN FICA	1078.32	1400.00	1161.00	1400.00	1400.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)
1320 MAINE STATE RETIREMENT BY LAW, ALL FT & PT EMPLOYEES ELIGIBLE; TOWN PAYS 9.5%OF WAGES (PLAN AC)& 14.2% OF WAGES(POLICE); 21 FT/3 PT	134464.11	158300.00	109427.55	153500.00	153500.00	.00	-4800.00
1325 RETIREMENT CONTRIB 6.5% OF FULL TIME WAGES FOR NON MSRS; MANAGER @ 13% PER CONTRACT	29157.53	37100.00	28122.61	45500.00	45500.00	.00	8400.00
1330 HEALTH/MAJOR MEDICAL COST FOR 30 EMPLOYEES;EMPLOYEES PAY 15%; DEDUCTIBLE @ 70%; ADD'L FUNDS FOR 2017	367295.00	481500.00	373328.62	566100.00	566100.00	.00	84600.00
1340 DRUG/ALCOHOL TESTING RANDOM TESTING REQ'D FOR DRIVERS OF COMMERCIAL VEHICLES.	767.00	500.00	423.00	700.00	700.00	.00	200.00
1345 MERIT/BONUS DISTRIBUTED BY TOWN MGR FOR EXCEPTIONAL PERFORMANCE OR LONGEVITY	9999.98	10000.00	3249.65	10000.00	10000.00	.00	.00
1350 INCOME PROTECTION COVERAGE IS 70% OF REGULAR FULL TIME SALARY; COST \$2.04/\$100	20216.94	23900.00	17046.11	24260.00	24260.00	.00	360.00
1410 UNEMPLOYMENT COMP CALENDAR YR COVERAGE; ANY MMA DIVIDEND CREDIT OFFSETS PREMIUM; 2016 RATE DECREASED TO 1.31%	10746.82	12000.00	7154.63	8000.00	8000.00	.00	-4000.00
1420 WORKMAN'S COMP 2015:COST \$127,334: 5.6% OF WAGES 2016:COST \$137,992: 6.0% OF WAGES ESTIMATE 6.0% OF WAGES	123882.46	111400.00	133868.09	144600.00	144600.00	.00	33200.00
Department 4190 Totals	861722.19	1024600.00	813498.87	1146260.00	1146260.00	.00	121660.00 12
<b>DEPARTMENT 4220 FIRE DEPARTMENT</b>							
1010 SALARY FIRE CHIEF; GRADE 16; 25 HRS/WK	36644.40	37421.00	28502.10	38167.00	38167.00	.00	746.00
1040 WAGES - PART TIME EMERGENCY CALLS, TRAINING CLASSES,DRIVER TRAINING, DEPT MEETINGS, REPORT FILING, FIRE INSPECTOR INCREASE TO 240 HRS/YR	92168.07	85100.00	71998.68	87000.00	87000.00	.00	1900.00

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)
1070 EMPLOYER STIPEND PAYMENT OF \$15/CALL TO REGULAR EMPLOYERS OF ON CALL FIREFIGHTERS TO OFFSET LOST TIME	1470.00	2000.00	1620.00	2000.00	2000.00	.00	.00
2045 INOCULATIONS/MEDICAL HEPATITIS & BLOOD TESTS; BOOSTER SHOTS; MANDATORY FIT TESTING OF AIR MASKS; PHYSICAL FOR NEW FIREFIGHTERS	925.25	2000.00	1406.50	2500.00	2500.00	.00	500.00
2140 REP/MAINT:VEHICLES EST 4 LARGER TRUCKS @ \$2500 EACH EST 2 SMALLER VEHICLES @ \$750EACH ENG 1 GAUGES/VALVES; RUST REPAIR	12092.85	11500.00	11710.38	19100.00	19100.00	.00	7600.00
2145 REP/MAINT:FIXTURES RADIO, PAGER, COMPUTER REPAIRS; ANNUAL MAINTENANCE FEE FOR COMPUTER PROGRAM	1858.54	1850.00	1708.89	1850.00	1850.00	.00	.00
2150 REP/MAINT:EQUIPMENT TEST 20AIR PACKS, TEST LADDERS & PUMPS, AIR COMPRESSOR MAINTENANCE, TRAFFIC ALERT ROAD SIGNS, MISC OTHER REPAIRS	4824.75	5650.00	4553.28	6800.00	6800.00	.00	1150.00
2155 REP/MAINT:STATION CLEAN CARPETS, PAINT, SUPPLIES, REFLECTIVE POST SLEEVES FOR DOORS	1873.33	2580.00	501.74	1480.00	1480.00	.00	-1100.00
2210 TELEPHONE LINE 2731 & PORTABLE PHONES; REIMBURSE FIRE ASSN FOR 5 YR SUBSCRIPTION TO "I AM RESPONDING" PROGRAM (\$2,337)	359.76	1250.00	1143.98	3137.00	3137.00	.00	1887.00
2220 PRINTING	.00	.00	.00	100.00	.00	.00	.00
2230 COMPUTER REPLACE COMPUTER	.00	.00	.00	900.00	900.00	.00	900.00
2285 INTERNET CONNECTION SHARED WITH RESCUE, RECREATION & SENIORS	125.19	200.00	106.92	225.00	225.00	.00	25.00
2460 TRAINING FIRE SCHOOLS, SEMINARS, TRAVEL, FOOD; OGUNQUIT TRAINING ACADEMY, NAT'L FIRE ACADEMY CLASSES	1150.84	3400.00	.00	4000.00	3500.00	.00	100.00
2480 COMMUNITY PROGRAMS FIRE PREVENTION MATERIALS FOR SCHOOLS; FLAGS FOR MEMORIAL DAY	1070.74	1400.00	803.48	1400.00	1400.00	.00	.00

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)	
2510 DUES MUTUAL AID AIR VAN & COMPRESSOR; NFPA, IAFC, MSFF, YCFE	2108.00	1900.00	1329.00	1900.00	1900.00	.00	.00	
2520 PUBLICATIONS/SUBSCRIPTIONS FIRE CODES, MAGAZINES	130.00	150.00	159.00	200.00	200.00	.00	50.00	
3020 OFFICE SUPPLIES UNIQUE SUPPLIES FOR DEPT USE; COPIER AND PRINTER INK, BINDERS FOR RECORDS/REPORTS	734.73	1350.00	679.84	800.00	800.00	.00	-550.00	
3090 OPERATING SUPPLIES BATTERIES, FILM, HAZ-MAT, CLEANING SUPPLIES; 10 GALLONS OF FOAM (\$18/GAL)	1964.24	1850.00	1311.98	1850.00	1850.00	.00	.00	
3210 FUEL GAS: 2 VEHICLES 50GAL/MONTH: \$1,500 ESTIMATE DIESEL FROM TANK AT HWY GARAGE FOR 4 VEHICLES: \$2,500	2775.11	4000.00	2966.85	4000.00	4000.00	.00	.00	
3410 FOOD FOR STAFF AT FIRES, IN-HOUSE TRAINING; BOTTLED WATER	632.29	500.00	99.17	500.00	500.00	.00	.00	
4030 FURNITURE/FIXTURES REPLACE 3 OFFICE CHAIRS	.00	.00	.00	450.00	450.00	.00	450.00	
4050 EQUIPMENT FIRE HOSE, 2 PAGERS, HAZMAT KIT, NOZZLES HYDRANT ADAPTER,CHAIN SAW,LIFE PAKS, BULLET BLADE FOR CHAIN SAW	7204.16	9060.00	7732.85	13460.00	13460.00	.00	4400.00	
4060 UNIFORMS/WORK GEAR TURNOUT GEAR, BOOTS, GLOVES, HOODS, REPAIRS TO TURNOUT GEAR	19772.76	17615.00	12857.35	5335.00	5335.00	.00	-12280.00	
Department 4220 Totals	189885.01	190776.00	151191.99	197154.00	196554.00	.00	5778.00	3
<b>DEPARTMENT 4227 EMERGENCY MANAGEMENT SERVICES</b>								
1010 SALARY DIRECTOR:\$424/MONTH	4903.28	4994.00	3745.17	5094.00	5094.00	.00	100.00	
2410 TRAVEL ALLOWANCE COUNTY MEETINGS & TRAINING	.00	300.00	.00	300.00	300.00	.00	.00	
2510 DUES MAINE ASSN OF LOCAL EMERGENCY MGRS	.00	50.00	.00	50.00	50.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
3090 OPERATING SUPPLIES MI-FI INTERNET SERVICE (\$480/YR), PAGER (\$100/YR), MISC SUPPILES (\$120)	576.80	700.00	432.57	700.00	700.00	.00	.00	
Department 4227 Totals	5480.08	6044.00	4177.74	6144.00	6144.00	.00	100.00	2
<b>DEPARTMENT 4228 EMERGENCY/RESCUE SERVICES</b>								
2740 SO BERWICK RESCUE	.00	.00	.00	.00	.00	.00	.00	
2755 YORK AMBULANCE CONTRACT THROUGH JUNE 30,2017; COST \$95,104 PER YEAR LESS COMMUNITY CENTER RENT OF \$13,118	81986.00	81986.00	68453.47	81986.00	81986.00	.00	.00	
Department 4228 Totals	81986.00	81986.00	68453.47	81986.00	81986.00	.00	.00	0
<b>DEPARTMENT 4229 WATER ASSESSMENT/FIRE PROTECT.</b>								
2750 ASSESSMENT WATER DISTRICT ASSESSMENT FOR HYDRANTS; RATE TO REMAIN STABLE FOR 16/17	299734.68	299735.00	224801.01	299735.00	299735.00	.00	.00	
Department 4229 Totals	299734.68	299735.00	224801.01	299735.00	299735.00	.00	.00	0
<b>DEPARTMENT 4230 POLICE DEPARTMENT</b>								
1010 SALARY POLICE CHIEF; GRADE 21; 40 HRS/WK	79427.52	80710.00	59907.20	82322.00	82322.00	.00	1612.00	
1020 WAGES - FULL TIME LT; GRADE 20; 40 HRS/WK; SERGEANT, 6 OFFICERS:UNION POSITIONS; PENDING UNION CONTRACT	421212.93	473295.00	347383.47	484270.00	484270.00	.00	10975.00	
1040 WAGES - PART TIME ADM.ASS'T; GRADE 7; 30 HRS/WK; 8 PART TIME OFFICERS; GRADE 9; ESTIMATE 40 HRS/WK PLUS TRAINING, SPECIAL EVENTS	81961.80	70909.00	55612.33	70063.00	70063.00	.00	-846.00	
1050 SHIFT DIFFERENTIAL \$1.25 AND \$1.50 FOR OFF SHIFTS FOR UNION EMPLOYEES	8978.75	10000.00	7454.14	10000.00	10000.00	.00	.00	
1055 PART TIME:TRAFFIC TRAFFIC OFFICERS; GRADE 6; CROSSING GUARD; GRADE 2; ESTIMATE 22 HRS/WK	15583.41	16840.00	14092.10	17320.00	17320.00	.00	480.00	

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)
1110 OVERTIME COVERAGE FOR HOLIDAYS/VACATIONS; TRAINING, COURT, INVESTIGATIONS	44821.78	52734.00	37250.91	53996.00	53996.00	.00	1262.00
1150 CONSUMER PAID DETAIL	.00	.00	180.00	.00	.00	.00	.00
2040 PROF SERV:PSYCH/MEDICAL POLYGRAPHS, PSYCHOLOGICAL & MEDICAL SERVICES FOR ALL NEW HIRES	815.60	2000.00	800.00	2000.00	2000.00	.00	.00
2140 REP/MAINT:VEHICLES 6 VEHICLES: TIRES, MAINTENANCE, PAINT, STRIPES, BIOHAZARD CLEANING	18830.25	18500.00	12855.38	18500.00	18500.00	.00	.00
2150 REP/MAINT:EQUIPMENT MISC COMPUTER/RADIO/EQUIP REPAIR, RADAR, TASERS, COPIER, CRUISER LIGHTS, PORTABLES, SOFTWARE MAINTENANCE	11359.50	11000.00	8948.03	11000.00	11000.00	.00	.00
2160 REP/MAINT:UNIFORMS CLEANING ONCE PER WEEK; 8 OFFICERS; \$6/WK/UNIFORM; BIOHAZARD CLEANING	1823.00	2200.00	1527.50	3042.00	3042.00	.00	842.00
2210 TELEPHONE LINES 2254,3305,3322, CELL PHONES, MOBILE AIR CARDS, NETWORK CARD FOR CRUISER LAPTOPS; LINK TO STATE DATA	10064.22	9000.00	7387.34	9200.00	10000.00	.00	1000.00
2220 PRINTING UPDATES TO POLICY/PROCEDURES MANUAL, DEPT LETTERHEAD,ENVELOPES,SIGNS, WARNINGS, TICKETS	438.00	500.00	167.00	500.00	500.00	.00	.00
2240 ADVERTISING NEW PERSONNEL, PUBLIC NOTICES	501.65	500.00	.00	500.00	500.00	.00	.00
2250 POLICE TESTING WRITTEN TEST FOR NEW FULL TIME AND PART TIME OFFICERS; OFFSET BY TESTING FEE PAID BY APPLICANT	.00	300.00	.00	300.00	.00	.00	-300.00
2285 INTERNET CONNECTION SHARED WITH ADMINISTRATION; UPGRADE TO 20M BBE SERVICE	750.00	750.00	562.50	1355.00	1355.00	.00	605.00
2410 TRAVEL ALLOWANCE TOLLS, TRAVEL IN PRIVATE VEHICLES	139.90	300.00	153.95	300.00	300.00	.00	.00
2450 EMPLOYEE EXPENSES MISC EXPENSES (MEALS/LODGING) WHILE OUT OF AREA FOR TRAINING	183.78	250.00	218.60	250.00	250.00	.00	.00



TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance % (MGR Req)
2460 TRAINING STATE MANDATED 20HRS/YR/MAN; JPMA, MAINE DISTRICT CHIEF'S COUNCIL TRAINING SB ROD&GUN CLUB; AMMUNITION	4486.00	5000.00	6751.92	6000.00	6000.00	.00	1000.00
2480 COMMUNITY PROGRAMS CRIME PREVENTION, BIKE SAFETY, HALLOWEEN SAFETY	1037.98	1000.00	965.00	1000.00	1000.00	.00	.00
2510 DUES MAINE/NAT'L/INT'L CHIEFS OF POLICE; SO MAINE DISTRICT TRAINING COUNCIL; MAINE CRIME PREVENTION	1000.00	900.00	995.00	900.00	900.00	.00	.00
2520 PUBLICATIONS/SUBSCRIPTIONS BAR ASSN DIRECTORY, LAW OFFICERS BULLETEN,LAW FORCEMENT DIRECTORY, LAW UPDATES(M/V,CRIMINAL),STREET REF	1588.60	1200.00	989.60	1200.00	1200.00	.00	.00
3010 POSTAGE PARKING TICKETS, MAIL PERMIT, UPS SHIPPING	53.52	250.00	.00	250.00	250.00	.00	.00
3020 OFFICE SUPPLIES BUSINESS CARDS, PREPRINTED FORMS, CD'S, BATTERIES	982.92	900.00	1309.52	900.00	900.00	.00	.00
3030 INVESTIGATION SUPPLIES TAPES,VSH,MICROFICHE, FILM/PROCESSING, FINGERPRINT SUPPLIES, DRUG & EVIDENCE TESTING	1271.63	1500.00	984.15	1500.00	1500.00	.00	.00
3210 FUEL 9000 GAL @ \$2.25/GAL	22189.56	27000.00	11889.18	20250.00	20250.00	.00	-6750.00
4050 EQUIPMENT VESTS, REPLACEMENT COMPUTER, PORTABLE RADIOS, RADAR, BODY ARMOR VESTS, AED, TRUCK VAULT, TASER WITH CAMERA	8817.61	10700.00	6111.05	15700.00	10200.00	.00	-500.00
4060 UNIFORMS/WORK GEAR UNIFORMS PER CONTRACT: 9 FULL TIME @ \$750, 7 PART TIME @ \$300;	8338.22	11100.00	9761.43	8850.00	8850.00	.00	-2250.00
Department 4230 Totals	746658.13	809338.00	594257.30	821468.00	816468.00	.00	7130.00 1
<b>DEPARTMENT 4231 ANIMAL CONTROL</b>							
1040 WAGES - PART TIME ANIMAL CONTROL OFFICER; GRADE 8; 7 HRS/WK	5055.76	5384.00	4647.62	5944.00	5944.00	.00	560.00

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2060 PROFESSIONAL SERVICES COCHECO VALLEY HUMANE SOCIETY BASED ON PER ANIMAL CHARGE; MISC VET CHARGES, CREMATION	500.00	1400.00	160.75	1400.00	1400.00	.00	.00	
2140 REP/MAINT:VEHICLES	878.52	600.00	85.00	600.00	600.00	.00	.00	
2410 TRAVEL ALLOWANCE MISC TRAVEL WHEN ACO VEHICLE NOT AVAILABLE	.00	100.00	.00	100.00	100.00	.00	.00	
2460 TRAINING	180.87	300.00	186.56	300.00	300.00	.00	.00	
3210 FUEL	641.41	350.00	177.43	350.00	350.00	.00	.00	
4050 EQUIPMENT HEAVY GLOVES, ANIMAL TRAPS, CATCH POLES, ETC	264.64	300.00	22.50	300.00	300.00	.00	.00	
4060 UNIFORMS/WORK GEAR	55.50	150.00	86.94	150.00	150.00	.00	.00	
Department 4231 Totals	7576.70	8584.00	5366.80	9144.00	9144.00	.00	560.00	7
<b>DEPARTMENT 4240 DISPATCH CENTER</b>								
1020 WAGES - FULL TIME 4 FULLTIME DISPATCHERS (UNION POSITIONS) SUPERVISOR PAY, LONGEVITY, PTO BUYOUT PENDING UNION CONTRACT	177067.84	182808.00	133055.78	187216.00	187216.00	.00	4408.00	
1040 WAGES - PART TIME PART TIME DISPATCHERS TO COVER SHIFTS, ADDITIONAL WEEKEND COVERAGE, TRAINING	39597.39	48290.00	32191.82	49003.00	49003.00	.00	713.00	
1050 SHIFT DIFFERENTIAL \$1.25 AND \$1.50 FOR OFF SHIFTS PER UNION CONTRACT	6409.13	6500.00	5030.31	6500.00	6500.00	.00	.00	
1110 OVERTIME ESTIMATE 750 HRS/YR	20790.02	21828.00	22298.07	24675.00	24675.00	.00	2847.00	
2150 REP/MAINT:EQUIPMENT CONSOLE/BASE RADIO REPAIRS; 2 WAY MAINT, IMC SOFTWARE MAINTENANCE, LAPTOP SOFTWARE, REPEATER TOWER LEASE	18209.47	19000.00	19153.16	19000.00	19000.00	.00	.00	
2210 TELEPHONE INCLUDES REGULAR LINES, 911, TELETYPE, TDY LINE,PSAP FEES TO YORK FOR SO BERW (\$16,678)& BERWICK(\$15,883)	39814.20	37360.00	1979.05	37360.00	37360.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2240 ADVERTISING NEW PERSONNEL	.00	200.00	.00	200.00	200.00	.00	.00	
2410 TRAVEL ALLOWANCE MILEAGE/TOLLS FOR TRAINING	.00	250.00	.00	250.00	250.00	.00	.00	
2460 TRAINING ONGOING TRAINING/CERTIFICATIONS; JPMA ONLINE TRAINING	1419.00	2500.00	1136.58	2500.00	2500.00	.00	.00	
3020 OFFICE SUPPLIES VCR & RECORDING TAPES, LOG BOOKS, DVD'S, KEYBOARDS, SHREDDER BAGS	441.19	500.00	198.81	500.00	500.00	.00	.00	
4030 FURNITURE/FIXTURES CHAIRS, BOOKCASES, SHELVING, FLOOR MATS	1169.93	1000.00	1147.01	1000.00	1000.00	.00	.00	
4050 EQUIPMENT COMPUTER, QA SOFTWARE FOR EMD, OFF SITE STORAGE, TIP SOFT	10768.85	14200.00	5158.65	14800.00	14800.00	.00	600.00	
4060 UNIFORMS/WORK GEAR 4 FULL TIME @ \$450 4 PART TIME @ \$75	466.97	2200.00	777.38	2200.00	2200.00	.00	.00	
Department 4240 Totals	316153.99	336636.00	222126.62	345204.00	345204.00	.00	8568.00	3
<b>DEPARTMENT 4250 STREET LIGHTS</b>								
3320 ELECTRICITY MINIMAL INCREASE IN ELECTRIC RATES	47117.41	49000.00	35057.95	50000.00	50000.00	.00	1000.00	
Department 4250 Totals	47117.41	49000.00	35057.95	50000.00	50000.00	.00	1000.00	2
<b>DEPARTMENT 4310 HIGHWAY DEPARTMENT</b>								
1010 SALARY PUBLIC WORKS DIRECTOR; 40 HRS/WK	75940.56	77562.00	59067.36	79516.00	79516.00	.00	1954.00	
1020 WAGES - FULL TIME FOREMAN; GRADE 14; 40 HRS/WK EQUIP OPERATORS (3); GRADE 10; 40 HR/WK	139665.55	177918.00	112497.15	182208.00	182208.00	.00	4290.00	
1040 WAGES - PART TIME EQUIPMENT OPERATORS/LABORERS; GRADE 7; 1200 HRS/YEAR	20909.39	17664.00	11269.66	17640.00	17640.00	.00	-24.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
1045 WAGES - P/T WINTER EQUIPMENT OPERATOR, TRACKLESS OPERATOR; GRADE 7; 1700 HRS/YEAR; SHOVELERS; GRADE 3; 100 HRS/YEAR	47075.89	26395.00	37769.12	26205.00	26205.00	.00	-190.00	
1110 OVERTIME ESTIMATE 400 HRS/YR	5289.60	13373.00	3077.90	13140.00	13140.00	.00	-233.00	
1120 OVERTIME:WINTER ESTIMATE 950 HRS	29384.01	31032.00	18131.17	31210.00	31210.00	.00	178.00	
2140 REP/MAINT:MACH:SUMMER IN HOUSE & OUTSIDE MAINTENANCE; INCLUDES TIRES, AUGERS, GENERAL REPAIRS	75777.15	77000.00	32510.78	77000.00	77000.00	.00	.00	
2142 REP/MAINT:MACH:WINTER REPAIRS RELATED TO WINTER USE, CUTTING EDGES	28970.10	33000.00	14602.04	33000.00	33000.00	.00	.00	
2270 RENTALS AIR COMPRESSOR, ROCK DRILLS, AUGER	1925.00	2000.00	3900.00	2000.00	2000.00	.00	.00	
2280 CONTRACTS:OTHER STRIPING, OXYGEN/ACETELENE, TRUCKING, ROADSIDE MOWING, SWEEPING, MISC CONTRACTED EQUIPMENT	20828.64	34200.00	11790.99	34200.00	34200.00	.00	.00	
2281 CONTRACTS:WINTER PLOWING (3 ROUTES,20 STORMS,6.5HRS EA); CATCH BASIN CLEANING (440 BASINS); HAULING SNOW	29770.76	43172.00	10748.59	43612.00	43612.00	.00	440.00	
2282 TREE REMOVAL LARGE AMOUNT OF DEAD TREES TO REMOVE; CONTRACTED COST PER DAY IS \$3,400.	6250.00	6000.00	4760.00	20000.00	20000.00	.00	14000.00	
2287 STORM WATER MGMT PORTION OF KACTS CONTRACT, PHASED MAPPING, GWR MONITORING	15476.86	20000.00	15350.36	20000.00	20000.00	.00	.00	
2460 TRAINING SAFETY & MISC WORKSHOPS	827.04	1500.00	605.50	1500.00	1500.00	.00	.00	
3080 BLDG/CONSTRUCT MATERIAL EROSION CONTROL MATERIALS, GRASS SEED	3716.49	5000.00	2601.72	5000.00	5000.00	.00	.00	
3210 FUEL DIESEL/GAS/OIL FOR HWY VEHICLES & EQUIP; 14,000 GAL @ \$2.00/GAL	48500.80	42000.00	14043.28	28000.00	28000.00	.00	-14000.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
3820 GRAVEL CRUSHED GRAVEL & RIP RAP 400 CY @ \$12/CY	3725.68	4800.00	3408.83	4800.00	4800.00	.00	.00	
3830 ASPHALT/CONCRETE COLD PATCH/POTHoles: 90 TON @\$110/TON; HOT MIX/CUTS, SWALES: 85 TON @\$73/TON	11615.32	16150.00	7597.35	16150.00	16150.00	.00	.00	
3840 SALT/DEICER 1600 TON OF NaCl @ \$70/TON	110632.43	112000.00	61013.84	112000.00	112000.00	.00	.00	
3880 SIGNS	12684.27	3000.00	1087.86	3000.00	3000.00	.00	.00	
3890 CULVERTS	1227.00	3000.00	130.00	3000.00	3000.00	.00	.00	
4055 TOOLS SHOVELS, BROOMS, HAND TOOLS, SAWS	1892.64	4000.00	1376.95	4000.00	4000.00	.00	.00	
4060 UNIFORMS/WORK GEAR UNIFORMS AND SAFETY GEAR: 4 EMPLOYEES @ \$1,000 EACH	5669.00	4000.00	2815.17	4000.00	4000.00	.00	.00	
Department 4310 Totals	697754.18	754766.00	430155.62	761181.00	761181.00	.00	6415.00	1
<b>DEPARTMENT 4315 PUBLIC FACILITIES</b>								
2110 REP/MAINT:PARKS PLANTS, LOAM, FENCE REPAIR, GRAVEL, LIGHTS	5000.38	3000.00	814.36	3000.00	3000.00	.00	.00	
2280 CONTRACTS MOWING, TURF MAINTENANCE, CURB SPRAYING, FIELD MOWING, IRRIGATION MAINTENANCE; NO TENNIS COURT FEE TO BERWICK ACADEMY	22648.67	32525.00	16670.36	31525.00	31525.00	.00	-1000.00	
3090 FIELD SUPPLIES TRASH CANS/LINERS FOR FIELDS, PARKS, BOAT LANDING	56.08	350.00	.00	350.00	350.00	.00	.00	
3095 FLAGS VETERAN'S MONUMENT, TOWN HALL, COMM CENTER, COUNTING HOUSE, VETERAN'S GRAVES	1160.32	1200.00	.00	1200.00	1200.00	.00	.00	
3320 ELECTRICITY:PARKS PAUL ST PARKING LOT, MONUMENT, NORTON ST LOT;	1351.00	1500.00	969.88	1500.00	1500.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
3340 WATER METERS AT SOLDIER'S MONUMENT; IRRIGATION AT WILLOW DR FIELDS, COMMUNITY GARDEN	3133.54	5500.00	.00	5500.00	5500.00	.00	.00	
Department 4315 Totals	33349.99	44075.00	18454.60	43075.00	43075.00	.00	-1000.00	-2
<b>DEPARTMENT 4325 TOWN GARAGE</b>								
2130 REPAIRS/MAINTENANCE MISC REPAIRS, DOOR REPAIRS, LIGHTS, WASTE OIL HEATER, STATE PRESSURE VESSEL FEE	3187.27	3500.00	2540.65	3500.00	3500.00	.00	.00	
2210 TELEPHONE 384-3307	345.10	350.00	263.19	350.00	350.00	.00	.00	
2280 CONTRACTS SPRINKLER TESTING, CRANE INSPECTION, WASTE OIL HEATER & OIL/WATER SEPARATOR SERVICE, FIRE EXTINGUISHERS, BACKFLOW	250.00	2545.00	547.50	2545.00	2545.00	.00	.00	
3090 OPERATING SUPPLIES CLEANING SUPPLIES, PAPER GOODS	.00	1400.00	30.00	1400.00	1400.00	.00	.00	
3310 HEATING OIL HEAT VIA WASTE OIL HEATER AT GARAGE #2 FUEL: 400 GAL @ \$2.00/GAL	.00	820.00	.00	800.00	800.00	.00	-20.00	
3320 ELECTRICITY AFFECTED BY WINTER USE	2676.44	3000.00	1841.17	3000.00	3000.00	.00	.00	
3330 LP GAS HEATING AT TOWN GARAGE ESTIMATE 1,800 GAL @ \$1.50/GAL;	6567.81	4000.00	230.40	2700.00	2700.00	.00	-1300.00	
3340 WATER FIRE PROTECTION @ \$565/QTR; USAGE @ \$156/QTR	2955.89	2900.00	2225.27	2900.00	2900.00	.00	.00	
3350 SEWER ASSESSED AT 1 UNIT (\$200); USAGE: EST 80000 GAL @ \$.01/GAL	785.40	1050.00	156.30	1000.00	1000.00	.00	-50.00	
Department 4325 Totals	16767.91	19565.00	7834.48	18195.00	18195.00	.00	-1370.00	-7
<b>DEPARTMENT 4330 TRANSFER STATION</b>								
1020 WAGES - FULL TIME SUPERVISOR; GRADE 10; 40 HRS/WK	38857.04	40924.00	29268.98	41749.00	41749.00	.00	825.00	

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
1040 WAGES - PART TIME ATTENDENTS; GRADE 6; 76 HRS/WK PLUS 12 HRS/MONTH BALING	56706.61	57769.00	47610.49	58645.00	58645.00	.00	876.00	
1110 OVERTIME ESTIMATE 25 HRS/YEAR	.00	738.00	.00	753.00	753.00	.00	15.00	
2020 PROFESSIONAL SERVICE REDESIGN WORK FOR TRANSFER STATION LAYOUT	2000.00	2000.00	85.00	2000.00	2000.00	.00	.00	
2045 INOCULATIONS REQUIRED IMMUNIZATIONS & PRE EMPLOYMENT PHYSICALS	190.24	300.00	133.00	300.00	300.00	.00	.00	
2130 REP/MAINT:BUILDING PAINTING, SIDING REPAIR, ONGOING MAINTENANCE	11188.07	3000.00	1594.87	3000.00	3000.00	.00	.00	
2150 REP/MAINT:EQUIPMENT COMPACTOR, CRUSHER, BACKHOE, BAILER, CONTAINERS	7355.36	12000.00	3632.26	12000.00	12000.00	.00	.00	
2210 TELEPHONE LINE 384-3309	345.09	350.00	263.17	350.00	350.00	.00	.00	
2220 PRINTING SIGNS, PRE NUMBERED DISPOSAL RECEIPTS	862.54	500.00	725.91	500.00	500.00	.00	.00	
2280 CONTRACTS TERMINEX (\$500),BRUSH GRINDING (\$9,000), MOWING LANDFILL CAP (\$1,200)	8794.50	10700.00	981.22	10700.00	10700.00	.00	.00	
2283 CONTRACTS:DISPOSAL WASTE:900 TONS @ \$74/TON; PAYT BAGS, ARC:680 TONS @ \$82/TON; HAZMAT DISPOSAL, FREON REMOVAL, TIRES, PAYT BAGS	109123.29	148460.00	76823.79	149360.00	149360.00	.00	900.00	
2284 CONTRACTS:WELL TEST TESTING & MONITORING	5260.00	5260.00	5260.00	5260.00	5260.00	.00	.00	
2286 FEES/PERMITS RECYCLING & OPERATING FEES TO DEP	685.00	600.00	497.00	600.00	600.00	.00	.00	
2460 TRAINING WORKSHOPS ON RECYCLING, SAFETY	84.58	600.00	39.00	600.00	400.00	.00	-200.00	
3090 OPERATING SUPPLIES BALING SUPPLIES, PLASTIC BAGS, PAINT, BROOMS, CLEANING SUPPLIES	4526.05	4000.00	2149.33	4000.00	4000.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
3320 ELECTRICITY	3311.24	2500.00	1977.68	2500.00	2500.00	.00	.00	
3340 WATER 5/8" METER @ \$52/QTR	207.99	208.00	121.34	208.00	208.00	.00	.00	
3350 SEWER 1 UNIT @ \$200/YR; USAGE: 10,000 GAL @ \$.01/GAL	228.54	300.00	133.03	300.00	300.00	.00	.00	
3880 SIGNS TRAFFIC FLOW, RECYCLE STATIONS	397.50	300.00	.00	300.00	300.00	.00	.00	
4060 UNIFORMS/WORK GEAR SHIRTS, RAIN GEAR, BOOTS, GLOVES, GOGGLES, MISC SAFETY EQUIPMENT	780.05	1400.00	759.97	1400.00	1400.00	.00	.00	
Department 4330 Totals	250903.69	291909.00	172056.04	294525.00	294325.00	.00	2416.00	1
<b>DEPARTMENT 4335 SOLID WASTE TRANSPORTATION</b>								
1020 WAGES - FULL TIME EQUIPMENT OPERATOR; GRADE 10; 26.67 HRS/WK	28069.10	31610.00	24261.17	32245.00	32245.00	.00	635.00	
1025 WAGES - NO BERWICK EQUIPMENT OPERATOR; GRADE 10; 13.33 HRS/WK BILLED TO NORTH BERWICK	13935.22	15805.00	11854.63	16124.00	16124.00	.00	319.00	
1040 WAGES - PART TIME VACATION/SICK COVERAGE	4675.06	6000.00	1354.74	6000.00	6000.00	.00	.00	
1110 OVERTIME ESTIMATE 32 HRS/YEAR	1217.64	1095.00	769.50	1116.00	1116.00	.00	21.00	
2045 INOCULATIONS HEPATITIS & BLOOD TEST FOR EMPLOYEES	.00	200.00	.00	200.00	200.00	.00	.00	
2140 REP/MAINT:VEHICLES REGULAR TRUCK MAINTENANCE: FILTERS, OIL, BRAKES, TIRES, CABLES;CONTRACT TRUCKING; PAINT CAB & CHASSIS (\$5,600)	16715.85	17000.00	12338.85	22600.00	22600.00	.00	5600.00	
2420 TOLLS/PHONE TRANSPASS, CELL PHONE	2144.43	2000.00	1570.99	2000.00	2000.00	.00	.00	
3210 FUEL APPROX 5,000 GAL/YR @ \$2.00/GAL	14008.79	15000.00	5798.41	10000.00	10000.00	.00	-5000.00	



TOWN OF SO. BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
4060 UNIFORMS/WORK GEAR 1 EMPLOYEE @ \$1,000; INCLUDES UNIFORMS AND ALL SAFETY GEAR	1422.38	1000.00	273.84	1000.00	1000.00	.00	.00	
Department 4335 Totals	82188.47	89710.00	58222.13	91285.00	91285.00	.00	1575.00	2
<b>DEPARTMENT 4410 RECREATION DEPARTMENT</b>								
1010 SALARY RECREATION DIRECTOR; GRADE 14; 40 HRS/WK	54789.12	55944.00	42609.60	57058.00	57058.00	.00	1114.00	
1030 WAGES - P/T SUMMER CAMP COUNSELORS (3): GRADE 1; 250 HRS/WK	10370.25	7500.00	7387.27	7500.00	7500.00	.00	.00	
1035 WAGES:PROGRAM STAFF PROGRAM/CLERICAL STAFF; GRADE 7; INCREASE FROM 15 TO 18 HRS/WK; 50 WKS/YR	7008.85	11050.00	8823.27	13589.00	13589.00	.00	2539.00	
2210 TELEPHONE 384-3306	391.23	500.00	277.59	500.00	500.00	.00	.00	
2220 PRINTING BROCHURE & POST CARD OF PROGRAMS; FLYERS	384.69	500.00	119.91	500.00	500.00	.00	.00	
2240 ADVERTISING SUMMER HELP	100.00	100.00	.00	100.00	100.00	.00	.00	
2285 INTERNET SHARED CONNECTION WITH RESCUE, FIRE & SENIORS	64.49	200.00	55.08	125.00	125.00	.00	-75.00	
2410 TRAVEL ALLOWANCE IRS RATE FOR TRAVEL TO SO MAINE REC DIRECTORS MEETINGS & MMA	157.06	250.00	150.47	250.00	250.00	.00	.00	
2460 TRAINING MMA CONVENTION, NORTHERN NE SPRING RECREATION CONFERENCE, WORKSHOPS IN HEALTH/EXERCISE	548.74	200.00	115.00	200.00	200.00	.00	.00	
2465 TRAINING:SUMMER STAFF CPR; SEXUAL HARRASSMENT/BULLYING	.00	350.00	.00	350.00	350.00	.00	.00	
2510 DUES MAINE RECREATION & PARKS; SOUTHERN MAINE REC DIRECTORS	45.00	65.00	45.00	65.00	65.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance ( MGR Req)	%
3730 PARTICIPANT SUBSIDY PROGRAM/CAMP COSTS FOR QUALIFIED CHILDREN	484.35	800.00	549.00	800.00	800.00	.00	.00	
Department 4410 Totals	74343.78	77459.00	60132.19	81037.00	81037.00	.00	3578.00	5
<b>DEPARTMENT 4450 CONSERVATION COMMISSION</b>								
2480 PROGRAMS VERNAL POOL EDUCATION, TOWN FOREST MGMT PLAN, INVASIVE SPECIES EDUCATION; SET-UP OPEN SPACE FUND (\$10,000); MGR NOT APPVD	252.08	300.00	78.64	10300.00	300.00	.00	.00	
2510 DUES GREAT WORKS REGIONAL LAND TRUST, MAINE ASSN OF CONSERVATION CO-ORDINATORS	295.00	295.00	100.00	295.00	295.00	.00	.00	
3735 COORDINATOR SUBSIDY TOWN CONTRIBUTION TOWARD CONSERVATION COORDINATOR AT MT A	757.00	4250.00	4250.00	4250.00	4250.00	.00	.00	
Department 4450 Totals	1304.08	4845.00	4428.64	14845.00	4845.00	.00	.00	0
<b>DEPARTMENT 4470 LIBRARY</b>								
1010 SALARY LIBRARIAN; GRADE 14; 40 HRS/WK	46033.21	47310.00	36036.00	48727.00	48727.00	.00	1417.00	
1020 WAGES - FULL TIME MAINTENANCE/CUSTODIAN/LABORER; GRADE 7; 6 HRS/WK; POSITION SHARED WITH TOWN HALL (22 HRS) AND COMM CTR (12 HRS)	.00	4574.00	3168.72	4686.00	4686.00	.00	112.00	
1040 WAGES - PART TIME CHILDREN'S AIDE: GRADE 7; 21 HRS/WK AIDES (2): GRADE 4; 1 AT 20 HRS/WK, 1 INCREASED FROM 4 TO 8 HRS/WK	32143.19	37550.00	27505.93	42279.00	42279.00	.00	4729.00	
2120 REPAIRS/MAINTENANCE TYPEWRITERS, CARPET CLEANING; BLDG CLEANING DONE BY TOWN EMPLOYEE, HANDICAP RAMP ROOFING	7988.11	1100.00	2104.98	2500.00	2500.00	.00	1400.00	
2210 TELEPHONE 1 REGULAR LINE & 2 DEDICATED LINES FOR FIRE ALARM; E-RATE GRANT EXPIRED	824.26	900.00	647.18	1044.00	1044.00	.00	144.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 6/17	Approved 16/17	\$-Variance % (MGR Req)
2280 CONTRACTS STATE DELIVERY FOR INTERLIBRARY LOAN, HVAC MAINTENANCE, SPRINKLERS, SECURITY SYSTEM, BACKFLOW PREVENTION INSPECTION	1245.00	5800.00	3414.37	5800.00	5800.00	.00	.00
2410 TRAVEL ALLOWANCE PAID AT IRS RATE FOR TRAVEL TO WORKSHOPS & CONFERENCES	763.92	650.00	.00	650.00	650.00	.00	.00
2460 TRAINING CONTINUING EDUCATION COURSES, WORKSHOPS, CONFERENCES	335.00	250.00	.00	250.00	250.00	.00	.00
2480 PROGRAMS STORY HOUR, HOLIDAY PROGRAMS, SPEAKERS, MAINE HUMANITIES PRGM BOOK DISCUSSIONS, REFRESHMENTS	534.78	500.00	603.87	500.00	500.00	.00	.00
2520 PUBLICATIONS/SUBSCRIPTIONS BOOKS, SUBSCRIPTIONS, DIGITAL MATERIAL, LARGE PRINT, AUDIO BOOKS; INCREASE DUE TO MORE LIBRARY USE	12648.60	12000.00	7967.98	12500.00	12500.00	.00	500.00
3010 POSTAGE	3.94	.00	.00	.00	.00	.00	.00
3020 OFFICE SUPPLIES UNIQUE TO LIBRARY FOR BOOK PROCESSING, BOOK COVERS, TAPE, STATIONERY, BARCODES, LAMINATE, MENDING SUPPLIES	1173.64	1200.00	593.38	1200.00	1200.00	.00	.00
3060 JANITORIAL SUPPLIES	92.78	500.00	398.48	500.00	600.00	.00	100.00
3320 ELECTRICITY DECREASE DUE TO SOLAR PANELS	7621.60	5000.00	4636.65	5000.00	5000.00	.00	.00
3330 LP GAS	1698.14	2000.00	825.67	2000.00	2000.00	.00	.00
3340 WATER FIRE PROTECTION @ \$337/QTR; USAGE @ \$300/QTR	2042.53	2550.00	1283.40	2550.00	2550.00	.00	.00
3350 SEWER DEBT SERVICE:1 UNIT @\$200/YR; USAGE ESTIMATED: 110,000 GAL @ \$.01/GAL	940.80	2000.00	123.30	1300.00	1300.00	.00	-700.00
4030 FURNITURE/FIXTURES ITEMS TO ENSURE LIBRARY OPERATES EFFICIENTLY	557.24	500.00	143.40	500.00	500.00	.00	.00

TOWN OF SOUTH BERWICK  
APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
4050 EQUIPMENT ONLINE CIRCULATION SYSTEM, STATE ROUTER MAINTENANCE FEE, REPLACE COMPUTER; SOFTWARE FOR MAINE INFONET SYSTEM	2382.27	3000.00	1802.23	4000.00	4000.00	.00	1000.00	
Department 4470 Totals	119029.01	127384.00	91255.54	135986.00	136086.00	.00	8702.00	7
<b>DEPARTMENT 4510 SOCIAL SERVICES</b>								
1040 WAGES - PART TIME GA ADMINISTRATOR; GRADE 14; 10 HRS/WK GA ADMIN ASS'T:GRADE 7; 4 HRS/WK	8565.74	16081.00	6983.62	16402.00	16402.00	.00	321.00	
2150 REP/MAINT:EQUIPMENT WELPAC MAINTENANCE; ADDITIONAL PROGRAMMING, MISC REPAIRS	1200.00	1400.00	1200.00	1400.00	1400.00	.00	.00	
2410 TRAVEL ALLOWANCE TRAVEL TO MISC WORKSHOPS & CONFERENCES	.00	500.00	.00	500.00	500.00	.00	.00	
2450 EMPLOYEE EXPENSES MEALS/LODGING AT MMA CONVENTION, SPRING SEMINAR, MONTHLY MEETINGS	.00	200.00	.00	200.00	200.00	.00	.00	
2460 TRAINING WELPAC, SPRING GA SEMINAR, REGIONAL TRAINING; COVERS 2 EMPLOYEES	.00	500.00	.00	500.00	500.00	.00	.00	
2510 DUES MAINE WELFARE DIRECTORS	30.00	90.00	30.00	30.00	30.00	.00	-60.00	
2710 ASSISTANCE GRANTS FUNDING REFLECTS STATE POLICIES & CURRENT ECONOMIC CONDITIONS	32771.53	45000.00	30557.66	45000.00	40000.00	.00	-5000.00	
3020 OFFICE SUPPLIES PROGRAM FORMS, CLIENT FILES	1279.30	200.00	.00	200.00	200.00	.00	.00	
Department 4510 Totals	43846.57	63971.00	38771.28	64232.00	59232.00	.00	-4739.00	-7
<b>DEPARTMENT 4530 SOCIAL/CIVIC CONTRIBUTIONS</b>								
2711 CARING UNLIMITED DOMESTIC VIOLENCE PGMS,SHELTER,SUPPORT GROUPS,ADVOCACY/COURT ACCOMPANIMENT;	500.00	500.00	500.00	2166.00	750.00	.00	250.00	
2712 SO.MAINE AGY:AGING ELDER CARE CONSULTATION, MEALS DELIVERED	200.00	200.00	200.00	500.00	200.00	.00	.00	

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
2713 VISITING NURSE/HOME HEALTH HOME NURSING VISITS, ADULT CLINIC AT COMM CTR;	300.00	300.00	300.00	500.00	300.00	.00	.00	
2716 MAINE BEHAVIORAL HEALTHCARE CRISIS SUPPORT, MENTAL HEALTH & SUBSTANCE ABUSE SERVICES	500.00	500.00	500.00	500.00	750.00	.00	250.00	
2717 YORK CTY COMM ACTION FUEL ASSISTANCE,HOUSING,WIC,TRANSPORT, HEALTH CENTER, HEADSTART	1900.00	1900.00	1900.00	2500.00	2000.00	.00	100.00	
2720 KIDS FREE TO GROW DEDICATED TO PREVENTION OF CHILD ABUSE; CHILDREN @ SAD35 REC'D PROGRAMMING;	100.00	100.00	100.00	200.00	100.00	.00	.00	
2721 SO MAINE PARENT AWARENESS NO FUNDING REQUESTED; PROGRAM IS BEING CHANGED	250.00	.00	.00	.00	.00	.00	.00	
2722 HOSPICE OF YORK MEDICAL, EMOTIONAL & SPIRITUAL SUPPORT OF PATIENT AND FAMILY	100.00	.00	.00	100.00	100.00	.00	100.00	
2723 WOODFORDS SERVES SPECIAL NEEDS CHILDREN OF ALL AGES	175.00	.00	.00	.00	.00	.00	.00	
2724 SEXUAL ASSAULT SUPT CRISIS HOTLINE, ADVOCATE AT ER & POLICE STATION; PROF TRAINING FOR PD, HOSPITALS & SCHOOLS;TRAINING FOR RECREATION STAFF	100.00	200.00	200.00	200.00	200.00	.00	.00	
2728 SHIPYARD ASSOCIATION DEVELOPMENT OF PNSY;	500.00	500.00	500.00	500.00	500.00	.00	.00	
2731 AMERICAN RED CROSS AID DURING STORM EVENTS; BLOOD DRIVES	500.00	500.00	500.00	1620.00	750.00	.00	250.00	
2742 SO BERWICK CEMETERY ASSN FUNDING FOR MOWING AT WOODLAWN, PORTLAND ST & PLEASANT HILL CEMETERIES (VETERAN'S GRAVES)	5000.00	5000.00	5000.00	6000.00	5000.00	.00	.00	
2746 YORK COUNTY SHELTERS EMERGENCY SHELTER, PROGRAMS & COMMUNITY HOUSING, FOOD PANTRY	723.00	500.00	500.00	1000.00	500.00	.00	.00	
2749 BIDDEFORD FREE CLINIC CLINIC HAS BEEN CLOSED	75.00	125.00	.00	.00	.00	.00	-125.00	
Department 4530 Totals	10923.00	10325.00	10200.00	15786.00	11150.00	.00	825.00	8

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

		Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
-----									
<b>DEPARTMENT</b>	<b>4733 COMMUNITY CENTER DEBT</b>								
2960 PRINCIPAL		70000.00	70000.00	70000.00	.00	.00	.00	-70000.00	
2970 INTEREST		4740.45	603.00	602.74	.00	.00	.00	-603.00	
Maturity Date: 11/1/2015									
Balance as of 6/30/15: \$70,000									
Original Bond: \$1,400,000									
Department 4733 Totals		74740.45	70603.00	70602.74	.00	.00	.00	-70603.00	-100
<b>DEPARTMENT</b>	<b>4734 YOUNG ST DEBT</b>								
2960 PRINCIPAL		31579.00	31579.00	31579.00	31579.00	31579.00	.00	.00	
2970 INTEREST		21675.67	10948.00	10947.48	17740.00	17740.00	.00	6792.00	
Maturity Date: 5/1/2028									
Balance as of 6/30/15: \$410,527									
Original Bond: \$600,000									
Department 4734 Totals		53254.67	42527.00	42526.48	49319.00	49319.00	.00	6792.00	16
<b>DEPARTMENT</b>	<b>4735 2010 CIP</b>								
2960 PRINCIPAL		30000.00	31000.00	31000.00	31000.00	31000.00	.00	.00	
2970 INTEREST		16876.58	23788.00	16306.49	23044.00	23044.00	.00	-744.00	
Maturity Date: 11/1/2030;									
Balance as of 6/30/15: \$585,000									
Original Bond: \$700,000									
Department 4735 Totals		46876.58	54788.00	47306.49	54044.00	54044.00	.00	-744.00	-1
<b>DEPARTMENT</b>	<b>4736 LIBRARY CONSTRUCTION</b>								
2960 PRINCIPAL		100000.00	100000.00	100000.00	100000.00	100000.00	.00	.00	
2970 INTEREST		44625.00	42500.00	42500.00	40000.00	40000.00	.00	-2500.00	
Maturity Date: 5/1/2026									
Balance as of 6/30/15: \$1,100,000									
Original Bond: \$1,500,000									
Department 4736 Totals		144625.00	142500.00	142500.00	140000.00	140000.00	.00	-2500.00	-2
<b>DEPARTMENT</b>	<b>4850 CONTINGENCY FUNDING</b>								
2820 COMPENSATED ABSENCE RESERVE		30000.00	30000.00	14797.70	30000.00	30000.00	.00	.00	
Non Lapsing Fund to cover vacation, sick, PTO liability; Balance 1/30/16: \$95,427;									
Liability as of 12/31/15: \$211,936									
Department 4850 Totals		30000.00	30000.00	14797.70	30000.00	30000.00	.00	.00	0

TOWN OF SOUTH BERWICK  
 APPROPRIATION BUDGET MASTER REPORT

	Expended Last Year 14/15	Budget Current Yr 15/16	Expended Current Yr 15/16	DEPARTMENT Requested 16/17	MANAGER Requested 16/17	Approved 16/17	\$-Variance (MGR Req)	%
<b>DEPARTMENT 4855 CAPITAL IMPROVEMENTS</b>								
2910 EQUIPMENT:HIGHWAY FUNDS MAINTAINED IN SEPARATE CAPITAL RESERVE ACCOUNT; SEE 5 YEAR PLAN	100000.00	100000.00	24996.00	100000.00	100000.00	.00	.00	
2920 EQUIPMENT:OFFICE FUNDS HELD IN SEPARATE DESIGNATED ACCT; SEE 5 YEAR PLAN	16000.00	16000.00	2339.03	15000.00	15000.00	.00	-1000.00	
2940 EQUIPMENT:FIRE DEPT FUNDS MAINTAINED IN SEPARATE CAPITAL RESERVE ACCOUNT; SEE 5 YEAR CIP PLAN	80000.00	70000.00	80562.90	85000.00	70000.00	.00	.00	
2980 EQUIPMENT:POLICE NEW SUV/RADIO/SETUP; SEE 5 YEAR PLAN	40000.00	40000.00	34434.25	45000.00	45000.00	.00	5000.00	
2990 TRANSFER STATION REPLACE ROLLOFF CONTAINER SEE 5 YEAR PLAN	15000.00	10000.00	4040.00	10000.00	10000.00	.00	.00	
4210 TOWN BLDGS RESERVE FUNDS CAPITAL NEEDS OF ALL TOWN BLDGS;	15000.00	15000.00	5948.39	15000.00	15000.00	.00	.00	
4230 POLICE STATION RESERVE INITIAL COSTS FOR BUILDING/RENOVATION OF POLICE STATION	20000.00	20000.00	13449.00	90000.00	90000.00	.00	70000.00	
4250 ROADS ANNUAL PAYMENT FOR 10 YEAR ROAD BOND OF \$4 MILLION	600000.00	600000.00	852958.43	700000.00	700000.00	.00	100000.00	
4252 ROADS:SPEC PROJECTS ADDITIONAL FUNDS TO COVER INCREASED PROJECT COSTS FOR VINE STREET/RT 236	.00	157100.00	.00	24000.00	24000.00	.00	-133100.00	
4256 SHOREY'S BRIDGE PROJECT COMPLETED	50000.00	.00	.00	.00	.00	.00	.00	
Department 4855 Totals	936000.00	1028100.00	1018728.00	1084000.00	1069000.00	.00	40900.00	4
<b>GRAND TOTALS</b>	<b>6045483.18</b>	<b>6622493.00</b>	<b>5029813.67</b>	<b>6829065.00</b>	<b>6768730.00</b>	<b>.00</b>	<b>146237.00</b>	<b>2</b>

CAPITAL RESERVE		2016/17	2017/18	2018/19	2019/20	2020/21	FUTURE NEEDS
<b>PUBLIC WORKS</b>		100,000	110,000	115,000	120,000	125,000	
<b>Current Bal: \$373,000</b> Equipment and Facilities	Year 1 Lease Pymt (4 trucks) \$127,650; Replace F350 Utility \$50K; Replace Skidsteer \$40K	Year 2 Lease Pymt (4 trucks) \$127,650	Year 3 Lease Pymt (4 trucks) \$127,650; Refurbish Loader \$100K	Year 4 Lease Pymt (4 trucks) \$127,650; Replace Trackless (Lease/Purchase \$120K)	Final Lease Pymt (4 trucks) \$127,650; Refurbish Rolloff \$70K Year 1 Trackless Lease Pymt \$44K	Year 2 and 3 Trackless Lease Pymts Replace Backhoe Replace GMC-5500 Replace Ford F250	
<b>Approx. Carryfwd</b>	255,350	237,700	125,050	117,400	750		
<b>OFFICE EQUIPMENT</b>		15,000	15,000	15,000	15,000	15,000	
<b>Current Bal: \$44,000</b> Equipment	Mgr. copier \$12K, Replace 3 workstations \$4,000	Fin. Server & Software \$30K, Clerk's Copier \$6K, Replace 3 workstations \$4,000, Assessing Server \$8K	Replace 3 workstations \$4,000, Replace PD's Copier \$7K, Finance Copier \$6K	Replace 3 workstations \$4,000, Repair/Replace Voting Booths \$5K	Replace 3 workstations \$4K, Voting Machine \$7,500, CC Copier \$6K	Ongoing workstation replacement; Replace Voting Booths; Purchase Voting Machine; Copier Replacements;	
<b>Approx. Carryfwd</b>	43,000	10,000	8,000	14,000	11,500		
<b>FIRE DEPARTMENT</b>		70,000	70,000	70,000	75,000	75,000	
<b>Current Bal: \$38,500</b> Equipment	Year 4 Tanker Pymt \$23,705 Year 2 Engine2 Pymt \$31,560 AirBag Lifting System (half) \$6,000 AirPack Masks \$4,250 Air Mask Voice Amplifiers \$5,450	Year 5 Tanker Pymt. \$23,705 Year 3 Engine2 Pymt \$31,560 AirBag Lifting System (balance) \$6,000	Year 6 Tanker Pymt \$23,705 Year 4 Engine2 Pymt \$31,560	Final Tanker Pymt \$23,705 Year 5 Engine2 Pymt \$31,560; Purchase Boat, Motor, Trailer \$17,000	Year 6 Engine2 Pymt. \$31,560 Replace Engine 1 (\$460K) \$100K down on lease	1 Payment for Engine2; Lease Payment on Engine1	
<b>Approx. Carryfwd</b>	37,535	46,270	61,005	63,740	7,180		



CAPITAL RESERVE		2016/17	2017/18	2018/19	2019/20	2020/21	FUTURE NEEDS
<b>PUBLIC SAFETY</b>							
	45,000	45,000	45,000	50,000	50,000		
<b>Current Bal: \$11,000</b>	4x4 Cruiser Lease/Purchase (3 Years) Setup, Radio & Camera ( SUV's) \$15,000 Replace Radar/Sign Trailer \$18K	Replace Cruiser \$25K Setup, Radio & Camera \$15,000; Year 1 SUV Pymt \$13K	Replace Cruiser \$25K Setup, Radio & Camera \$15,000; Year 2 SUV Pymt \$13K	Replace Cruiser \$25K Setup, Radio & Camers \$15,000; Year 3 SUV Pymt \$13K	Replace Cruiser \$25K Setup, Radio & Camera \$15,000		Annual Replacement of Cruiser plus Setup, Radio and Camera; Replacement of Cruiser Laptops
<b>Approx. Carryfwd</b>	23,000	15,000	7,000	4,000	14,000		
<b>TRANSFER STATION</b>							
	10,000	9,000	8,000	8,000	7,000		
<b>Current Bal: \$6,200</b>	Replace 2 rolloff cont. \$8K each	Replace 1 rolloff cont. \$8K	Replace 1 rolloff cont. \$8K	Replace 1 rolloff cont. \$8K	Replace 1 rolloff cont. \$8K		Replacement and/or Reconditioning of Rolloff Containers
<b>Approx. Carryfwd</b>	200	1,200	1,200	1,200	200		
<b>TOWN BUILDINGS RESERVE</b>							
	15,000	15,000	15,000	12,000	12,000		
<b>Current Bal: \$68,000</b>							By design, this account is for Unforeseen needs for any Town Building and ongoing major repairs
<b>Approx. Carryfwd</b>	83,000	98,000	113,000	125,000	137,000		
<b>ROADS</b>	700,000	700,000	700,000	700,000	700,000		
		<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>FUTURE NEEDS</b>
4/21/2016							

# Members of the 126th Legislature

<b>State Representatives:</b>	<b><u>District 6</u></b> Mark W. Eves Speaker of the House 29 Acorn Lane North Berwick, ME 03906 287-1300 Mark.Eves@legislature.maine.gov	<b><u>District 2</u></b> Roberta B. Beavers 72 Woodland Hills South Berwick, ME 03908 748-3432 Bobbi.Beavers@legislature.maine.gov
	Legislative Address: House of Representatives 2 State House Station Augusta, ME 04333-0002	Website: <a href="http://www.maine.gov/legis/house/">www.maine.gov/legis/house/</a>
Capitol Telephone:	1-800-423-2900 ( <i>Year round toll free House of Representatives Message Center</i> ) 287-4469-TTY	
<b>State Senator:</b>	<b><u>District 35</u></b> Dawn Hill PO Box 701 Cape Neddick, ME 03902 337-3689 Dawn.Hill@legislature.maine.gov Dawn@DawnHill.org	Website: <a href="http://www.maine.gov/legis/senate/">www.maine.gov/legis/senate/</a>
	Legislative Address: Senate Office 3 State House Station Augusta, ME 04333-0003	
Capitol Telephone:	1-800-423-6900 ( <i>Year round toll free Senate Message Center</i> ) 287-1583-TTY	

## Maine Congressional Delegation

### ***United States Congress:***

Representative Chellie Pingree-D (1st District) 2162 Rayburn House Office Building Washington, DC 20515 202-225-6116 202-225-5590-fax <a href="http://www.pingree.house.gov">www.pingree.house.gov</a>	County Office:	2 Portland Fish Pier, Suite 304 Portland, ME 04101 774-5019 871-0720-fax 888-862-6500-toll free
---	----------------	---

### ***United States Senate:***

Senator Susan M. Collins-R 413 Dirksen Senate Office Building Washington, DC 20510 202-224-2523 202-224-2693-fax <a href="http://www.collins.senate.gov">www.collins.senate.gov</a>	County Office:	160 Main Street Biddeford, ME 04005 283-1101 283-4054-fax
Senator Angus King-I 133 Hart Building Washington, DC 20510 202-224-5344 202-224-1946-fax <a href="http://www.king.senate.gov">www.king.senate.gov</a>	County Office:	383 US Route 1, Suite 1-C Scarborough, ME 04074 883-1588 883-1733-fax 800-432-1599-toll free

**TOWN MEETING**  
**Tuesday, May 17, 2016- 6:00 pm check-in**  
**Richard P. Gagnon Assembly Hall**  
**Town Hall—180 Main Street**  
**Handicap Accessible**

**COMMUNITY PHONE NUMBERS**

**EMERGENCY**

Dial: 911

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

**DEPARTMENTS**

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

**OTHER TOWN SERVICES**

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

**LOCAL WEB ADDRESSES**

**Municipal**

[www.southberwickmaine.org](http://www.southberwickmaine.org)

**Public Library**

[www.southberwicklibrary.org](http://www.southberwicklibrary.org)

**Rescue**

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

**MSAD #35 (All schools)**

[www.rsu35.org](http://www.rsu35.org)

**State of Maine**

[www.maine.gov](http://www.maine.gov)

**TOWN OPERATING HOURS**

**TOWN HALL**

180 Main Street

**Town Manager & Finance**

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

**Town Clerk's Office**

***Licensing and Registrations***

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

Thursday: 9:00 am to 6:00 pm

Friday: 9:00 am to 1:00 pm

Closed on Wednesday

**Assessing Office**

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

Friday: 7:00 am to 3:00 pm

**Code Enforcement/Planning Office**

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

**PUBLIC LIBRARY**

27 Young Street

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

Wednesday: 10:00 am to 9:00 pm

Friday: 1:00 pm to 5:00 pm

Saturday: 9:00 am to 1:00 pm

**COMMUNITY CENTER**

70 Norton Street

**Recreation Department**

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

**Senior Center**

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

**TRANSFER STATION**

Agamenticus Road

Wednesday: 7:00 am to 6:00 pm

Saturday: 7:00 am to 6:00 pm

Sunday: 7:00 am to Noon