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South Berwick, Maine

POLICE DEPARTMENT
“Serving and Protecting our Community”



2016 Annual Report

DEDICATED TO OUR POLICE DEPARTMENT



Dana Lajoie, Chief of Police
(Photo courtesy of Police Department)



Lauren Goodrich, Administrative Assistant
(Photo courtesy of Police Department)

As the Town Manager, I take great pride in dedicating this year's Town Report to the devoted men and women who serve the Town of South Berwick as Patrol Officers, Traffic Control Officers, our School Resource Officer, Animal Control Officer, and our Dispatchers. It is not a coincidence that South Berwick remains every year as one of the safest communities in Maine to live, work and raise a family. Our Officers have a presence not only in law enforcement but as active members of community, sharing their time as coaches, visiting businesses in town, and hosting the annual event for National Night Out in conjunction with other public safety officials for families to come out to play. In 2016 for National Night Out, they even rented a dunk tank in which they good-naturedly volunteered to wait to be dunked. Youth groups ages Pre-K and up are welcomed to tour the Department and meet and greet the Officers. They do a presentation on the dangers of impaired driving at each of the driver education classes held at Town Hall and are available to assist with proper installation of car seats by a Certified Officer. They donate their time to local school fundraisers annually by auctioning a "Ride to School with an Officer". They are active with the local Rotary Club and with the Choose to be Healthy vision of York Hospital. Additionally in the years I have been here, I have witnessed actions that show how each member of this amazing team takes a vested interest in the individuals they interact with. They have shown high quality of character in difficult situations and have a common ability to strive for the best outcome in all they do. We receive many letters from residents thanking our officers and praising them for a wide variety of reasons.

As we move into the future, it is important to accept that as the community has grown, the temporary housing for this team set up in 1989 is no longer adequate or safe to house the functions of this vital part of our public safety. As I dedicate this Town Report to our Police Department, I also dedicate myself to working with the Town Council and this community to build a new Police Station by the 2019-2020 budget year. This project will ensure not only greater efficiency but will provide the necessary improvements for the safety of the members of this department. It is essential to the continued success of their operations in serving this municipality.

The Town Council and I welcome your involvement and input into the efforts to provide the best location and facilities for our Police Force. It is my hope that each of you as neighbors will pledge yourselves as well in supporting the efforts to make this a reality.

Kudos to the South Berwick Police Department for everything they do to make a positive difference in our South Berwick Community.



Perry A. Ellsworth

The mission of the South Berwick Police Department is to enhance the quality of life in our community by working in partnership with the public and in accordance with the United States Constitution, the Constitution of the State of Maine, and the Ordinances of our Town. Therefore, we will fairly and impartially enforce the laws, preserve the peace, reduce fear and provide a safe environment for all.

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Cover photo: Police Cruiser (*Photo courtesy of Chris Burbank*)

Officials



Elected Town Officials

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

Russell H. Abell, Chairman 2019

John C. Kareckas, 2019

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	Heather Stanley
Accountant & Deputy Treasurer.....	Jeanette Lemay
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.....	Karen Estee

Town Attorney

Bernstein, Shur

IN MEMORY

Norma Roberts Tutelian
Former Town Councilor
2005—2007
1997

David D. Burke
Former Town Councilor
2007—2012
Planning Board
1997—2007

Cherlyn E. Kast
Former Election Clerk

Boards & Committees

BOARD OF ASSESSMENT REVIEW

Richard Currier, Chairman, 2018
Nora Irvine, 2018
David Stansfield, 2019
John Stirling, 2019
Smilie G. Rogers, Esq., 2017
Brian Kunkel, Alternate, 2019
Meets as needed at Town Hall

BOARD OF DIRECTORS, SAD #35

Dr. Mary Nash, Superintendent
Keri Tice, Chair, 2019
Fred Wildnauer, Vice Chair 2018
Joe Long, 2019
Susan Berman, 2017
Paul Stanley, 2017
Dan Mannschreck, 2018
*Meets 1st & 3rd Wednesday of the month
at Marshwood High School*

BUILDING COMMITTEE

Thomas Harmon, Chairman, 2018
Bradford Christo, 2019
Mark Gagnon, 2017
David Stansfield, 2019
Fred Wildnauer, 2018
Meets as needed at Town Hall

CONSERVATION COMMISSION

Patricia Robinson, Chairman, 2018
Stephen Bayse, 2018
Patricia Durkin, 2019
Greg Tuano, 2017
Meets 4th Wednesday of the month at Town Hall

HISTORIC DISTRICT COMMISSION

B. Dan Boyle, Chairman, 2019
Virginia Jennings, 2019
George Muller, 2017
Mary Vaughn, 2018
Meets 1st Monday of the month at Town Hall

LIBRARY ADVISORY BOARD

Elaine Pridham, Chairman, 2017
Tim Benoit, 2019
Peter Howell, 2019
Albert Whitaker, Jr., 2017
David Gagnon, 2018
Meets 3rd Tuesday of the month at the Library

PLANNING BOARD

Paul Steinhauer, Chairman, 2019
William Straub, 2017
Warren Spencer, 2018
Manley Gove, Sr., 2018
Meets 1st & 3rd Wednesday of the month at Town Hall

RECREATION COMMITTEE

Jeff Hoerth, 2018
Heather Holland, 2018
Nicole Drake, 2017
Meets 3rd Tuesday of the month at Community Center

TOWN COUNCIL

Meets 2nd & 4th Tuesday of the month at Town Hall

ZONING BOARD OF APPEALS

Peter Grace, Chairman, 2017
Francis Jillson, 2019
John Klossner, 2017
Mark W. Lawrence, Esq., 2018
Smilie G. Rogers, Esq., 2019
Meets as needed at Town Hall

Committee membership as of 3/31/17

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.



Training Day at the Firing Range
(Photos courtesy of Police Department)



Town Council

Greetings Citizens of South Berwick,

The Town Council is pleased to make this report and summary of our work in 2016. We are delighted to have Town support for the budget goals and look ahead to meet the LD1 mandate and continue to provide essential services for the Town.

The Council is grateful to have the vested interest of the Town Manager, Department Heads and Staff in planning for and implementing the Town Budget. We extend our thanks for the long-term efforts of Fern Houliares and Beverly Hasty, who both recently retired from town service. We are happy with the succession planning in the works as we see some of our long time staff retire and are confident in the staffing choices made to continue the quality of our financial services to the Town.

South Berwick sets the example for State and Regional town-to-town and collaboration currently working with Berwick, North Berwick, Eliot, Wells and Rollinsford, NH. Some areas include sharing the Code Enforcement Officer with Berwick and the Assessing Agent with North Berwick. We also benefit from our relationship with York Ambulance to provide essential medical support and transportation services.

The struggle continues and we fight annually to avoid unilateral cuts in Municipal Revenue Sharing, Local Road Assistance, General Assistance, School Funding and Pensions both on the Town and School sides. State income and sales taxes are enacted to provide more equitable local property taxes. The statute is clear but the Legislature and Governor refuse to hold up the State's statutory responsibilities and shift funding priorities. Maine Municipal Association (MMA) continues to do a good job representing the cities and towns and provides needed lobbying, legislative hearing preparation and background information services required to help protect municipal interests.

We can all agree that our downtown has a parking problem. Mostly, we hear citizens complain that there is too little parking available. We are making progress and have come up with workable strategies to improve the parking situation. For instance, the Railroad Avenue lot is now paved and lit and that provides 82 new parking spaces, including 4 handicap spaces, within walking distance of downtown.

Looking ahead as a number one priority, we are seeking alternatives to relieve over-crowded and non-conforming conditions at our existing police department. We hope that in next year's Town Report, we can comment positively on funding approval and construction expectations for a new police building.

In closing, we thank the many volunteers who serve on local committees, boards, and commissions. Currently, we have vacancies on the Planning Board, Conservation Commission, Recreation Commission and Historic District Commission. Participation is critical to build and foster the institutional knowledge base and encourage the development of our next group of leaders. We invite and encourage our citizens to be involved. Join us in serving on one of the boards or committees. This is a great way to have your voice heard and be a part of the efforts to continuously improve South Berwick now and in the years to come.

Respectfully submitted,

South Berwick Town Council
John C. Kareckas, 2016 Chair

The Town Council meets on the 2nd and 4th Tuesday of each month in Council Chambers on the 2nd 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: new.townhallstreams.com/towns/sb_maine.
Minutes are posted on the Town's website: www.southberwickmaine.org.*

Town Manager

To the Citizens of South Berwick:

It is my pleasure to present you with the annual reports of the offices and departments of the Town of South Berwick during 2016.

The last six years here as your Town Manager have been some of the best that I have ever experienced. The Town employees and the residents are engaged in making South Berwick all that it can be. I thank you all for the opportunity to serve you and for your support of the many endeavors we have pursued and achievements we have made along the way.

The \$4,000,000 road bond that you approved was a major step in supporting the safety of our community and an overall cost savings for the future. Our plan of completing this project within three years is well on its way. Jon St. Pierre and Jay Redimarker have worked together to create a plan that combines work by our highway crew with that of a contractor who has agreed to hold his costs for the first two years of the three year project. This will allow us to do a little more than we planned. Thanks to all who have stopped and thanked these two gentlemen and their crew.

We started the year with the retirement of two of our longtime employees in the Finance Office. We were lucky to hire new employees with experience but struggled in the beginning as 50 plus years of historical data was lost with their retirements. Longevity with employees is both a blessing and a curse. Both employees passed on as much information as possible and left us in great shape to move forward. I wish them both the best and thank them for their years of dedication to South Berwick.

Traffic and parking continue to be areas of concern within the community. Therefore, we have been looking into ways to alleviate parking issues downtown and have recently added paving to the Railroad Avenue parking lot which has worked out well to date. We will continue to refine parking needs in 2017.

Our goal of building a new police station continues to move forward. We have looked at all the town owned lots and continue to do so. The location for the new station has met both support and resistance. We must work together to get to the point of deciding where the best spot will be. I thank all of the residents for their participation in the process. Moving this project ahead in 2017 is a major priority that the Town Council supports.

This annual report is dedicated to our Police Department. We felt that we should recognize the people who keep us safe on a daily basis. It is not an easy job. We have the best. Please take time to say "thanks for all that you do for us" when you get a chance.

The challenge of reduced funding from Augusta hinders our ability to control taxes. Sustained cuts in revenue from Augusta means that we have to continuously sharpen the pencil. I am lucky to work with a Town Council and Department Heads who can think "outside the box". Change is the game of the day but difficult to implement as every action has a reaction.

My door is always open. Stop by and share your ideas with me.



Perry Ellsworth
Town Manager



Officer Josh Hartley
(Photo courtesy of Police Department)

Town Clerk

Each new year brings change in the Business Office and 2016 was no exception. We welcomed two new staff members; Deputy Town Clerk Vicky S. Couture and Assistant Clerk Mandy Grenier. The following transactions were processed in the Clerk's Office for 2016:

6460	Motor vehicle transactions	207	Resident & Nonresident hunting/fishing licenses
114	ATV registrations	6	Liquor licenses processed
240	Boat registrations	60	Marriage Licenses Issued
171	Snowmobile registrations	418	Certified copies of vital records
1088	Dog licenses	1	Non-certified copies of vital records
2	Kennel licenses		

In addition to the motor vehicle transactions processed in the office, staff also downloaded and converted 1460 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 or www.maine.gov. Maine.gov is a great resource and has information and links for everything from auto registration renewals, hunt/fish licenses, and recreational vehicle registrations to dog licensing, burn permits and new business information.

The following vital statistics were recorded for the 2016 calendar year:

	<u>Births*</u>	<u>Marriages</u>	<u>Deaths*</u>
Occurred in Town	2	26	18
Total recorded	26	59	30

*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 31st, there were 5589 registered voters in South Berwick.

Democrat	1864	Republican	1452
Green Independent	179	Unenrolled	2075
Libertarian	19	(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 2016:

May 17th	2016/2017 Budget	All 25 Articles passed
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There were three secret ballot elections held in 2016:

June 14th	SAD #35 Budget Validation	9% turnout, passed
November 8th	Presidential & State Referendum	76% turnout
November 8th	Municipal	75% turnout
	--- Russell H. Abell and John C. Kareckas both re-elected to Town Council	
	--- Joseph Long re-elected to School Board	

2016 was to say the least, a tumultuous election year. The Business Office staff put forth a lot of time and effort to prepare for the November election. The election staff proved their worth and dedication to our community by working hard to make Election Day a success, by working through a six-hour day the weekend before the election processing absentee ballots and again working over sixteen hours on Election Day. We all owe a big thank you to Bob & Barbara Wickstrom, David Stansfield, Gerry Hilton, Bob Doyle, Harland Goodwin, Jane Leach, Paul Steinhauer, Warren Spencer, and Henry Miller. Thank you!

Respectfully,

Barbara Bennett, CCM
Town Clerk

School Board

To the Citizens of South Berwick,

It has been another fast paced, action packed year for the district. While many things have remained the same as in past years, a few big changes have happened as well.

One big change is the transition from a half day to a full day kindergarten program. It had been a goal for over 10 years to provide all day kindergarten which was finally achieved in the fall of 2016. The teachers now have more time for the academic, social and emotional education of our children. They are seeing noticeable growth in the areas of reading, math, learning new words and writing. By increasing only the time allocated to learn and not the curriculum, the kindergarten can operate at a slower, less hectic pace. The teachers and students seem to be loving the full day.

Another change on the horizon is the selection of an outside food vendor to provide the daily nutrition at all five schools. You will be hearing more about this new venture with Chartwells over the coming months. The new program will launch in the fall of 2017. Chartwells will provide a variety of nutritious and desirable food to the students as well as a variety of services for both parents and teachers to improve the school lunch experience.

Teacher Matt Sanzone and his MHS We The People team did a great job at the national competition in Washington, DC. The MMS We The People team with teacher Andy Rowe made their first trip to Washington to compete. They did a wonderful job for their first time out and are planning to make it an annual event.

The very talented athletes, artists, thespians, quiz bowl, CyberPatriot, math and robotic teams, to name just a few, all had a very successful year with plenty of individual and team accompaniments to be celebrated. A large number of students participate in some type of extracurricular activity with the activity choices being too vast to list them all here.

This past year we congratulated Dr. Mary C. Nash on being chosen Superintendent of the Year for the state of Maine. Mary continues to lead this district in a direction that provides growth and stability. We are very proud of her and feel she was extremely deserving of this honor.

We look forward to hearing from you. Our meetings are at MHS on the 1st and 3rd Wednesdays of the month. Check out the website at www.rsu35.org, go to <https://livestream.com/rsu35> to watch the meetings live or see an archived meeting, find us on Facebook, send us an email or call us on the phone.

Respectfully yours,

Keri Tice,
Board of Directors



Dispatcher Jon-Thomas (JT) Harmon
(Photo courtesy of Police Department)



Part Time Officer Dennis Chagnon
(Photo courtesy of Police Department)



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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career 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. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

A handwritten signature in black ink that reads "Paul R. LePage".

Paul R. LePage
Governor

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
1ST DISTRICT MAINE

Dear Friend,

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

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,

A handwritten signature in black ink that reads "Chellie R".

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

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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th 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 state office at 207-283-1101 or visit my website at www.collins.senate.gov. May 2017 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
(207) 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,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and Protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator

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(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
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PRESQUE ISLE
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United States Senate
WASHINGTON, DC 20510

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

Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist

Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibly every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, 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.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,

Angus S. King, Jr.
United States Senator

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

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
160 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

128th Legislature
*Senate of
Maine*
Senate District 35

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

Dear Friends in South Berwick,

Thank you for the honor of re-electing me to serve as your state senator. I appreciate the faith you have placed in me and I promise to work hard for you in Augusta.

The 127th Legislature was very successful. We extended tax relief for Maine's teachers and homeowners, approved funds to fix our roads and bridges and boost Maine's technology sector, passed sensible welfare reform, and created the Invest in Maine Capital Fund, which will bring more businesses – and jobs – to Maine. We closed a \$15 million school budget shortfall, funded more Maine State Grants to help our kids succeed in college, and expanded our program to help Mainers pay off their student loans.

This year, I am honored to have been chosen to represent the Democrats on the Judiciary Committee for the 128th Legislature. This committee has jurisdiction over such topics as criminal procedure; the Attorney General; District Attorneys; civil rights; the Maine Human Rights Commission; business and nonprofit organizations; and freedom of access, confidentiality and privacy laws.

These items might be of interest to you as well:

Unclaimed Property: Every year, the Treasurer's Office produces a list of unclaimed property, which consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. Visit www.maine.gov/unclaimed or call 1-888-283-2808 to see if you or someone you know has any unclaimed property.

Honorary Page Program: provides students a unique chance to observe and participate in the legislative process. Students deliver messages, distribute documents, interact with the senators, and take part in a real legislative learning experience. If you would like more information, please contact me.

Please don't hesitate to reach out to me locally at (207) 337-3689 or at the State House (207) 287-1515, or email me anytime at Dawn.Hill@legislature.maine.gov. I look forward with great enthusiasm to working with you in 2017!

Sincerely,



Dawn Hill
Senator – District 35



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Mark W. Lawrence

42 Lords Lane
South Berwick, ME 03908
Residence: (207) 748-3289
Business: (207) 384-5105
Cell Phone: (207) 475-4975
Mark.Lawrence@legislature.maine.gov

Dear Friends:

Thank you for the opportunity to serve residents of South Berwick in the Maine House of Representatives during the 128th Legislature. It is an honor to serve our community at the State House.

Our work over the coming months will include consideration of thousands of bills submitted by representatives and senators across Maine. Lawmakers will need to craft and pass a balanced two-year budget to fund state government and the state's commitments, including to our local communities.

I will be working to find common ground on a number of important issues, especially those involving the committee I have been appointed to chair, the Joint Standing Committee on Insurance and Financial Services.

My top priorities include strengthening our state's economy and preserving the unique quality of life in our part of Maine. Together I know we can find the best solutions to the challenges we face as a state. I remain committed to working with my colleagues to address these issues.

I also want to hear your thoughts regarding the issues we face in our state. Your input helps me do the best work for our district.

Please feel welcome to contact me with questions or concerns related to our state government or any legislation before us this session. I can be reached at (207) 475-4975 and by email at mark.lawrence@legislature.maine.gov. I also send out periodic email updates on my work at the State House, so please send me your email address if you would like to be added to my list.

Regards,

Mark Lawrence
State Representative

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

Printed on recycled paper



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

Jennifer Ellen Parker

224 Witchtrot Road

South Berwick, ME 03908

Residence: (207) 704-0013

Cell Phone: (207) 475-6792

Jennifer.Parker@legislature.maine.gov

Dear South Berwick residents,

It is my great honor to represent you in Augusta as your State Representative.

This year the Legislature will be taking up roughly 2000 bills, but our chief focus will be on passing a balanced budget for the next two fiscal years, addressing rising property taxes, fighting the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

I serve on the Legislature's Health and Human Services Committee. This committee oversees policy related to the Department of Health and Human Services, including issues like the current drug crisis, MaineCare, mental health, homelessness and public assistance.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all 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 email is jennifer.parker@legislature.maine.gov. My phone number is 475-6792 if you'd rather call. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Representative Jennifer Parker
Maine House District 6

District 6 North Berwick (part) and South Berwick (part)

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

County of York Commissioners Office

The County has experienced many successes over the past year most notably:

- The establishment of a County Animal Response Team which brought in a new wave of volunteers to EMA and Community 1st responders. The York County team is now the strongest team in Maine.
- The Establishment of a ‘first in the nation’ Family Emergency Preparedness course in Conjunction with the Biddeford and North Berwick school Districts, whereby the students received lessons over a 6-week period which were taught by High School students who received community service credits for teaching the younger students.
- The Acquisition of a UAV (Drone) for use by our Emergency Management Agency along with a newly formed team of pilots and camera operators have been put in place for search and rescue missions.
- Upgrading the County’s emergency response network to RAVE. RAVE replaces Code Red and has the capability to be deployed to the local level. This will increase the public’s alertness and response during times of emergency.
- The County is committed to recognizing community service and held the first Spirit of America awards ceremony in November where we recognized five citizens and one group for their commitment to their communities and volunteerism.
- A new partnership with Partners for a Hunger Free York County and YCSPi (York County Shelter Programs) on the reuse and expansion of services at the former York County Food Rescue building.

The County also has its work cut in the year ahead as we attempt to mitigate the Tax impact of the Judicial System’s decision to move and consolidate all courthouses to the City of Biddeford. We will need support from the Towns and their residents to present a united front, to aid the County in fighting this issue to save York County Taxpayers a substantial yearly increase in taxes.

Respectfully Submitted

Sallie Chandler

**2016
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 384-3011. All construction subject to a building permit, done without one, will be assessed at double the permit fee as well as possible additional fines.

Respectfully submitted,
Joseph E. Rousselle
Code Enforcement Officer / LPI

Construction Permits

Permit History	2013	2014	2015	2016
Single Family Homes	15	10	10	19
Additions	22	19	15	19
Renovations	17	26	19	22
Out Buildings	29	24	37	39
Commercial	3	2	1	1
Swimming Pools	6	3	5	6
Demolitions	3	2	6	5

Plumbing Permits

Permits Issued	Type of Permit	Fee Collected
42	Internal Plumbing	\$ 3,900
25	Subsurface Waste Water	\$ 6,835
	Total Fees Collected	\$10,735



Dispatcher Wendy Morrison
(Photo—left courtesy of Police Department)



Dispatcher Andrew Noyes
(Photo—right courtesy of Police Department)

Assessing

Taxes for the 2016 tax year were committed on August 9, 2016. Preparations began earlier in the year with mailings to over 100 businesses requesting that they declare the taxable equipment. Inspection visits were made to several hundred properties in order to adjust for new construction, additions and improvements. Following commitment, numerous state reports such as the Municipal Valuation Return, Forestry Department Tree Growth Report and Sales Ratio Analysis require attention through the fall and winter months.

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.

As of April 1, 2016 the total number of real estate accounts in South Berwick was 3,252. This year the tax rate was set at \$18.30 per \$1,000 of value based on a taxable valuation of: \$656,111,327. The new rate represented a 50 cent increase to the tax rate from the prior year. Approximately half of the tax rate change was necessary to cover an increase to the school department budget and half of the increase was necessary to compensate for a reduction in the towns taxable value. The taxable value reduction was caused by a legislative change increasing the Homestead Exemption to \$15,000 from the previous amount of \$10,000. Due to the large number of property owners taking advantage of the program our town value dropped more than \$8,000,000. The total amount to be raised through taxes was \$12,006,837.28, an increase of approximately 2.75% 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 <http://www.southberwickmaine.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: <http://www.maine.gov/revenue/homepage.html>.

The Assessing Office is staffed by Craig Skelton, CMA our 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



New Cruiser 1973
(Photo courtesy of Police Department)



Balancing Rock
(Photo courtesy of Craig Skelton)

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
Jon-Thomas Harmon

PART TIME STAFF

Patrol:

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

Dispatch:

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
Robert Gagne

It continues to be a privilege to submit the annual town report for the South Berwick Police, Dispatch and Animal Control. South Berwick remains a close community and a great example of citizens and government working hand in hand. The result is obvious as we continue to be recognized as a safe community to live and raise our children. South Berwick consistently ranks as one of the very safest towns in the State of Maine and is recorded as the fourth safest in the state for a town this size based on a study done by ValuePenguin, a consumer research company. Congratulations to you, the citizens, for maintaining this standard of which we can all feel proud.

During 2016, we again recorded very few staffing changes. We replaced only one dispatcher, Andrew Noyes, who left for employment in the south. We hired Jon-Thomas (JT) Harmon as the new full-time dispatcher. JT has adapted exceptionally well with the procedures of our Dispatch Center.

Our Officers remain vigilant and do an amazing job with the challenge of juggling their patrol and investigation duties successfully. I will be looking to add more part-time hours to assist officers. When they are off the road handling investigations, part-time Officers will be scheduled to manage the patrol duties. This might not be the best situation, however it is necessary. In addition, all staff continue to maintain certifications at State and Federal levels and continuously train to elevated standards. Some topics such as Accident Reconstruction, Impaired Driving, Crisis Negotiations, Understanding Teens, and Drug Recognition are just some of what our Officers are trained for. The majority of staff receive 40 hours minimum advanced training per year. Our personnel have over 100 years of loyal cumulative service for the Town of South Berwick. This includes our Dispatch Center which remains a vital part of our operations and covers both the Town of South Berwick and the Town of Berwick.

I am sure you are all aware that we are not immune to the ever-growing use of opiates. Addictions to these and other substances have had serious impact right here in our community. The State and local community are working together to develop alternative resources in an effort to assist with opiate or chemical dependence. It is truly a positive and welcome statistic that there is no evidence of any exceptional community deterioration in South Berwick resulting from this issue. This is a testament to our officers and a collaborated effort at monitoring our community needs

On behalf of our Police Force, I ask for your support in working toward a new location for our Department. Over the last several years there has been great effort made to narrow the site choices. We have been at our temporary location now for twenty five years and have depleted every usable square foot of space for present operations. For many reasons, including the safety of our Officers, it is imperative that we are able to come to a decision on location and move forward toward building plans. Stay tuned to the local news and to Town Council meetings for more information. We appreciate your consideration in making this a reality.

Again, thank you for all your loyal support. Special thanks to Town Manager, Perry Ellsworth and our Town Council. 2016 was another successful year.

Respectfully submitted,

Dana P. Lajoie
Chief of Police



Traffic Control Officer Robert Gagne
& Animal Control Officer Harvey Barr
(Photo courtesy of Police Department)

Police, Dispatch & Animal Control Service Calls

Traffic Stops	2014	2015	2016
Portland Street	500	407	328
Route 236	732	603	735
Main Street	557	441	499
Agamenticus Road	135	129	154
Witchtrot Road	106	108	142
York Woods Road	229	186	390
Route 101	169	181	183
Traffic Stops Town Wide	2793	2422	2800

Police Department Service Call Statistics	2014	2015	2016
Animal Complaints	361	400	295
Burglary/Including M/V	20	18	26
Parking Tickets Issued	77	89	141
Motor Vehicle Stops	2793	2422	2800
Citations Issued	169	137	241
Motor Vehicle Assist	118	139	116
Assault	12	22	9
Thefts	84	73	74
Domestic Disturbance	55	54	54
Motor Vehicle Accidents	258	290	264
Police Calls For Service	8893	8157	8840



School Resource Officer Jeff Upton assisting a student in front of Central School
(Photo courtesy of Police Department)



Traffic Control Officer Clinton Schoff
(Photo courtesy of Police Department)

Fire Department

The South Berwick Fire Department responds to Mutual Aid calls from the Shipyard in Kittery to Lebanon, Maine and all the towns and cities on the New Hampshire side of the river. We also respond from Kittery to Wells, Maine on the Seacoast. This service is reciprocated when we need their assistance.

A challenge we face is that some parts of town are five to nine miles from our fire station on Norton Street. For these calls, Ogunquit Fire and North Berwick Fire Departments will also respond on Automatic Mutual Aid to the scene of an incident.

During daytime hours, the South Berwick Fire Department responds as Automatic Mutual Aid to the Town of Rollinsford due to low manpower at that time of day for both towns. They too are available and serve as Mutual Aid to the town as needed and as available.

We respond into Berwick on Route 236 and Route 4 to the North Berwick town line because we are the closest department to that area.

The need for working cohesively with other towns is clear as it is optimal for the closest Fire Department to respond to a call. This may have an impact on insurance premiums for residences in more rural parts of town. For example, homes located five miles and further from a station will likely pay a higher insurance premium. There is one large area in town that is over five miles from the nearest station. Those are in the area of Bell Marsh Road and Mountain Road. To respond as timely as possible, it requires the cooperation of other towns in addition to our own department.

We have agreements in place with the Town of York and the Town of Eliot for Automatic Response from the South Berwick town line on Route 91 (York Woods Road) to Brixham Road.

The Fire Department does not respond to every vehicle accident. In 2016 there were 290 accidents reported in South Berwick. We responded to 68 of them. Response depends on the type of accident and when any fluids are leaking from the vehicles involved.

With 13 qualified drivers and over 369 years of combined experience including the 46 years that Fire Chief George Gorman has served, our Fire Department is a solid well built machine.

Respectfully submitted,

George Gorman
Fire Chief

Fire Department Service Calls

Fire Department Service Call Statistics	2016	Fire Department Service Call Statistics	2016
Mutual Aid	83	Fuel Spills & Leaks	13
Motor Vehicle Accidents	79	Water Problems	12
Alarm Activations	59	Structure Fires/Chimney Fires/Smoke	11
Medical Aid	58	Public Assist	9
Trees/Wires Down	41	Appliance Fires	7
Outside Wires	16	Vehicles Fires	4
Smoke Investigations	14	Missing Persons	4
		TOTAL CALLS 2016	410



Emergency Management

South Berwick Emergency Management Agency has had a relatively quiet year as far as severe weather. We had a mild winter and less precipitation than normal over the entire winter. Spring flooding and ice jams were not a real concern, with the lack of torrential spring rains allowed the rivers to thaw and the little snow pack we had to run off. Hurricane season came and went with no significant storms that affected the East Coast, summer was very dry and hot; but by the end of summer and fall we were in a very extreme drought.

My goals and objectives for the upcoming 2017-2018 year are that the Emergency Operations Center (E.O.C.) serves as the center of operations during an emergency and will be staffed throughout the duration of an emergency. I am planning to have an E.O.C. activation drill to see how effective our E.O.C. is and to evaluate its efficiencies as well as its deficiencies so we can make improvements. I will also monitor each season and warn of any hazards that may have an effect on the Town and the citizens of South Berwick.

I will be working on a large scale exercise in late spring 2018 with Maine Rural Water, the South Berwick Water District as well as the Berwick Water District which will test 1st responders in a “HAZMAT” drill and water district emergency procedures. This drill will be conducted with funds through an EPA Grant and will count as an exercise for the Town of South Berwick as required by FEMA. County and MEMA (Maine Emergency Management Agency) are looking towards a “regional approach” for large scale exercises and will be the town’s way of satisfying this requirement as well as my approach for the future.

I will continue to establish my role as EMA Director to be that of the “stage director” and get the Public Service Departments, York Ambulance along with the Town Manager, Town Council and Town Employees to work and communicate together through the five phases of Emergency Management of Mitigation, Preparedness, Protection, Response and Recovery for the citizens of South Berwick.

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



Special Olympic Torch Run
(Photo courtesy of Police Department)



Officers from left to right: Phil Moore/Brian Moffitt/Jeff Upton/Intern Calvin Hitchens/LT. Chris Burbank and Officer Jeff Limbert
(Photo courtesy of Police Department)

Rescue

YORK AMBULANCE

EMERGENCY & NON-EMERGENCY
MEDICAL TRANSPORT FOR THE
YORKS, SOUTH BERWICK
& ROLLINSFORD

Become a member of the York Ambulance Association today and enjoy many benefits while supporting this local, not-for-profit charitable organization.



NOBODY PLANS TO
HAVE AN ACCIDENT
OR MEDICAL EVENT.

WE'RE READY FOR
YOURS.

MEMBERSHIP BENEFITS

York Ambulance is the 9-1-1 emergency ambulance service for York, South Berwick and Rollinsford. We also provide non-emergency ambulance and wheelchair transport services. We are an independent agency, not a division of any town fire departments.

Individual & Family Memberships give the peace of mind of knowing you will not have to pay any additional fees (after insurance payments are received) for ambulance transportation services. This includes 9-1-1 emergency response and any non-emergency medical transfers as authorized by your physician. In addition, members receive a discount on wheelchair van service.

Business Memberships provide the same benefit to owners and their employees when York Ambulance responds to the business location.

YOUR SUPPORT HELPS US SERVE YOU!

- Nationally and state certified paramedics and EMTs available around the clock.
- A fleet of fully equipped advanced life support ambulances and wheelchair transport vans.
- Stations in York and South Berwick.
- Free blood pressure & glucose screenings.
- Free in-home assessments for safety guidelines and fall prevention.
- As a not-for-profit organization, all funds are re-invested into equipment & training.
- Support at local sports events, fairs and festivals.



EMERGENCY: DIAL 9-1-1
OFFICE: (207) 363-4403

SCHEDULE A NON-EMERGENCY
TRANSFER OR WHEELCHAIR
VAN RIDE: (207) 337-0587

www.yorkambulance.com

JOIN NOW & SAVE!

Member benefits will begin
the date payment is received.

INDIVIDUAL: \$75
FAMILY: \$85
BUSINESS: \$250

York Ambulance Association, Inc. is a 501(c)3 non-profit organization. Donations may be tax deductible and are gratefully accepted.

YORK AMBULANCE

15 SALISBURY AVENUE
PO BOX 238, YORK, ME 03909



Public Works

Town Meeting approved a ten year term, four million dollar bond to address an extensive backlog of road maintenance. As roads deteriorate, repair costs escalate rapidly. So the quicker roads are maintained and repaired, the lesser the cost. In fact, this bond will save South Berwick about two million dollars by doubling the amount of roadwork completed during the first three years.

Here is the major road work completed in 2016:

- Rehabilitate Belle Marsh Rd. from Emerys Bridge Rd. to Hooper Mill Bridge
- Mill and fill Quarry Dr., Beaver Dam Rd., High Knoll Dr., Cottontail Path, Mill Stream Ln., Alder Dr. (Beaver Dam Rd. to Beech Rd.), and Buttonwood Rd.
- Surface Locust Rd. Beech Rd., and Mountain Rd.
- Rehabilitate portions and shim/surface Pond Rd. and Knights Pond Rd.
- Shim/surface Fifes Ln.

After years of planning and extensive public process, Maine Department of Transportation relocated the Academy Street/Route 236 connector near the Great Works School. The redesigned connector and new turning lanes on Route 236 allowed the speed limit on Route 236 to be lowered from 45 mph to 35 mph creating safer intersections. The Town requested this project and paid 10% of the project cost.

Work continued on two parking lots in the downtown area. Surface pavement completed the Library/Avesta Housing parking lot. Construction of the Railroad Avenue parking lot created eighty-two spaces primarily for off-site use by nearby businesses.

Under the Equipment CIP, Highway replaced a one ton truck and a skidsteer tractor, and the Transfer Station replaced the glass crusher and a container.

We participated in two programs with the University of Maine. Our summer intern, Lauren, worked primarily on the federally mandated stormwater program, addressing many of the issues raised by Maine DEP audit. A team of student civil engineers completed and presented a redesign of the Transfer Station. Look for future proposals to improve the Transfer Station flow and safety.

Late in the year the roll-off truck, jointly owned with North Berwick, lost its engine. Rather than simply replace the truck and continue business as usual, both Towns took this opportunity to comprehensively review our Transfer Stations including where we bring various commodities, tipping fees, avoided costs, revenues, and haul costs. As of this writing, some changes are in-place with more to come.

The Public Works staff and I wish to thank the Town Manager, Town Council, and citizens for your high level of support. I want to acknowledge and thank the talented and dedicated Public Works personnel who always do whatever it takes to get the job done.

Respectfully submitted,

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



Lt. Chris Burbank in the dunk tank at the 2016 National Night Out.
(Photo courtesy of the Police Department)



Dispatcher Sam Krysa-Clark
(Photo courtesy of Police Department)

Library

The South Berwick Public Library hosted 25,844 visits this year, 3% more than last year. 46,878 items were borrowed and 3,685 people attended 261 programs.

Our public computer stations were used 2,111 times and at least as many people used our wireless connection though we are unable to measure this. Staff answered 5,803 questions and the solar panels life time generation of power is 92,509 kilowatts.

In addition to our usual library activities, the South Berwick Public Library staff have spent the year preparing to join the Maine Infonet Library System (MILS). The Friends of the South Berwick Library in partnership with the Berwick Public Library and D. A. Hurd Library in North Berwick, secured a \$15,200 grant from Kennebunk Savings to help get ready to join with other small libraries in Maine by becoming part of the state-wide consortium. We looked at our collection and withdrew items that no one seemed to be interested in borrowing. The staff and some dedicated volunteers re-barcoded *every* item in the collection (over 24,000) and issued new library cards to everyone to comply with the state standards. We joined with the other Berwick libraries for two days of training and we were ready in the New Year to offer South Berwick a new and improved kind of interlibrary loan service.

MILS allows you to request items from all over the state whenever it is convenient for you. No more waiting for the library to be open to call us for that item you want to use. If our small library doesn't have what you need, it is easy for you to borrow from another place and receive an email notice when it has traveled to your home library and is ready for you.

The Friends of the South Berwick Public Library contributed \$11,225 to our operating budget this year for programming, technology, and amenities that make the library lively, comfortable, and beautiful. They accomplish this by donating their time generously to fundraisers and our annual appeal.

This year, the Library assisted a group of local teens to organize and run a Super Smash Brothers tournament, we welcomed our new neighbors to the Avesta Housing complex and were honored to host a program on the Portsmouth African Burying Ground historical program.

In March, we had a celebration to officially recognize the hundreds of donors who contributed \$960,000 toward opening our new library on Young Street.

Our community is a pleasure to work with and to serve.

Respectfully submitted,

Karen McCarthy Eger
Library Director

Elaine Pridham
Chair, Library Advisory Board



Officer Phil Moore in the dunk tank at the 2016 National Night Out
(Photo courtesy of Police Department)



History Program on Portsmouth NH African Burial Ground
(Photo courtesy of Karen Eger)

Recreation

The South Berwick Recreation Department offered a variety of programming to community youth and seniors again this year. Over 473 youth in town took advantage of the soccer, tennis, science, chorus, ski and camp programs offered to the community. Over 500 youth members attended annual special events such as the Valentine's Dance, Easter Egg Hunt and Breakfast with Santa.

The Recreation Department has been utilizing the new online registration system for over a year now and it's proven to be a huge asset to the office. All registrations for youth programming are tracked in this system allowing for easy and accurate financial and roster reporting as well as efficient communication with participants.

Although the winter of 2016 was not a snowy one, Powderhouse Hill made the most of what Mother Nature had to offer and was able to open 16 days selling a total of 782 tickets for the season. Powderhouse also faced a few mechanical challenges in 2016 having to replace parts of the engine and make a few electrical upgrades to the motor so the tow would be in good shape for a snowy 2017.

Thanks to funds generously provided by the Strawberry Festival Committee, the Recreation Department was able to offer a series of walking field trips to eighty-five 1st graders. These field trips included a Wildlife Encounters presentation and a chance to meet the 'Kite Guy' from Skytoyz, who ran a workshop about the science and history of kite flying. We look forward to similar collaborations in the future.

The South Berwick Strawberry Run had another great year. We are thankful to our many generous sponsors for making this event possible for our community. Many local businesses help make this race happen, and it would not be possible without their continued support. Proceeds benefit summer camp programming.

Daily activities and events continue for local seniors at the South Berwick Community Center. There are currently 308 registered members. A highlight of 2016 was the OBHS community grant, which provided a variety of special programs and strong community partnership. The center provides activities that enrich the lives of all area adults over the age of 50, and provides safe and friendly places where seniors can enjoy friendships, a hot meal, fun and fitness. We offer a variety of exercise classes, bingo, bridge, cards, line dancing, guest speakers, trips, which can all be found in the monthly newsletter the last Wednesday of each month. Come join us and have some fun!

The Recreation Department would also like to thank the commitment of the Recreation Committee and all the many volunteers and support from the community.

Respectfully submitted,

Sharon Brassard
Recreation Director



Mad Science Program at Central School
(Photo courtesy of Nicole Drake)



Wildlife Encounters at the Community Building
(Photo courtesy of Nicole Drake)

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, electricity, food, as well as some baby items. To be eligible, applicants must be actively searching for work if unemployed 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. If assistance is granted there may be other requirements that the client must fulfill.

General Assistance works in conjunction with State programs to assist those who are at the poverty level. General Assistance is a temporary program designed to prevent the threat of utility interruption or eviction due to a financial hardship.

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 other programs and services 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. The goal of Workfare is to encourage employment and self-sufficiency.

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.

42 Thanksgiving Food Baskets

50 Christmas Food Baskets

60 Christmas Star Program

23 Summer Camp Scholarships

In addition the Food Pantry served over 50 families in need in 2016.

Some residents may meet challenging circumstances which may require temporary assistance to overcome. We are here to help during these times and assist those in need to get over the hurdle and back on a positive track.

Respectfully submitted,

Karen A. Estee
General Assistance Administrator



Part Time Dispatcher Kayla Aucoin
(Photo courtesy of Police Department)



View from top of Powderhouse Hill Ski Area
(Photo courtesy of Nicole Drake)

Old Berwick Historical Society

From the Hike through History “Journeys,” and an exhibit about “South Berwick Trade, Revolution, and Manufacturing,” to touring the Landing and Old Fields Burying Ground, and hosting book talks, the Counting House Museum was a busy hub and planning center for local history activities throughout 2016.

The Old Berwick Historical Society welcomed the public to hear our popular history lecture series throughout the year. In November, a packed house from throughout the region attended an event that foreshadows our 2017 lectures and exhibit, “Forgotten Frontier: Untold Stories of the Piscataqua,” when Dr. Chris Gerard from the University of Durham, England, spoke on the Scottish prisoners of 1650.

In the spring, we joined Historic New England in hosting Paula Bennett and her new South Berwick history book, *Imagining Ichabod: My Journey into 18th-Century America Through History, Food, and a Georgian House*.

Under our new development director Cari Quarter, and preschool educator Maureen Demaris, we launched a new series, “My Maine Storytime,” at the Counting House for our youngest readers and their parents. In the fall we welcomed book enthusiasts to the Counting House to hear Paulette Chernack and Cassandra Davidson, authors of *Cemetery Art and Symbolism- A Talk and Workshop*; and Kathy Gunst whose book is *Soup Swap: Comforting Recipes to Make and Share*."

Throughout the year the Counting House welcomes visitors of all ages – from town and from all over the country, and abroad. We are open from 1:00-4:00 pm on weekends and by appointment throughout the year. New members and volunteers are welcome and always needed to care for thousands of documents, photographs, and objects at the Counting House. If you enjoy history and community fun, please call 384-0000 or email info@oldberwick.org.

Respectfully submitted,

Old Berwick Historical Society Board of Directors

Wendy Pirsig, President
Nicole St. Pierre, Vice President
Marilyn Ladner, Treasurer
Sally Hunter, Secretary
Dana Hughes
James Flynn
Roberta Beavers
Harland Goodwin
Norma Keim



Officers Jeff Upton and Jerry Libritz at the 2016 National Night Out
(Photo courtesy of Police Department)



Journeys Program at Counting House
(Photo courtesy of Old Berwick Historical Society)

Conservation Commission

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 residents who participated was greatly appreciated. It 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 to offer residents discounted pricing.

Town Forest:

Throughout the year, a tremendous amount of work was accomplished in the Town Forest. Led by Greg Tuano, a number of dedicated volunteers have continued work improving the trails, bridges, trail markings, and signage. We continue to encourage residents to discover and enjoy our Town Forest. Volunteer workdays will continue to be coordinated in 2017.

Transfer Station Compost Collection:

Encouraged Town officials to evaluate the available opportunities for compost collection being made available at the Transfer Station. Conducted a survey to determine residents' interest in the availability of compost collection.

Promotion of Organic Lawn Care:

Promoted organic lawn care and provided "Pesticide Free" signs to residents who expressed interest in the placement of a sign on their property. The signs are used to both recognize residents who have committed to not using pesticides, as well as promote the message of pesticide free lawns and gardens in Town.

Open Space Planning:

Throughout the year, the Open Space Committee focused on the identification and prioritization of Town owned lands that they have recommend for conservation. The Committee has been working with the Town Council, the Town Manager, the Mt. Agamenticus to the Sea Conservation Initiative (MTA2C), and the Great Works Regional Land Trust (GWRLT), to further this important initiative.

Respectfully submitted,

Pat Robinson

Discover South Berwick - we live here!



Lt. Chris Burbank and Traffic Control Officer Clinton Schoff
(Photo courtesy of Police Department)



Patrol Officer Dennis Gaffney
(Photo courtesy of Police Department)

Cemetery Association

To the Residents of South Berwick

The South Berwick Cemetery Association oversees the care and maintenance of the Portland Street Cemetery, the Woodlawn Cemetery on Agamenticus Road, and the Pleasant Hill Cemetery on Wadleigh Lane.

The Portland Street Cemetery was established in 1818 and is the final resting place of South Berwick's most famous resident, Sarah Orne Jewett. The Pleasant Hill Cemetery was founded in the mid 1800's and contains the gravesites of many of the textile workers from the Great Works Woolen Mill and numerous Civil War veterans. Woodlawn Cemetery, established in the late 1800's, is the largest of South Berwick's cemeteries and contains many graves of World War I and World War II veterans.

As members of the South Berwick Cemetery Association, we are honored to be the caretakers of these historic cemeteries. In recent years, the association has expanded Woodlawn Cemetery, repaired numerous headstones, cleared fallen trees, repaired retaining walls, completed seasonal clean-ups and continued to keep the lawns trimmed.

This past year, we once again received \$5,000 in funding from the Town of South Berwick to help with the maintenance of the hundreds of veteran's graves located within the above mentioned burial sites. Our other funding is provided through sales of burial lots, income from investments, burial fees and donations. We would like to thank the many residents that supported our fundraising effort this past year. As a 501C3 non-profit organization, all donations are tax deductible.

Respectfully submitted,

South Berwick Cemetery Association

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



Patrol Officer David Arsenault
(Photo courtesy of Police Department)



Patrol Officer Richard DeRochemont at the 2016 National Night Out
(Photo courtesy of Police Department)

SoBo Central

SoBo Central was formed to bring together citizens and groups committed to a healthy, vibrant town. The organization provides an umbrella for citizen groups providing fuel and food assistance for those in need putting on concerts, supporting Powderhouse Hill, nurturing our downtown, and working to keep our town healthy - environmentally, socially and economically. In the last year we have helped launch the Pollinator Project and the Great Works Bridge Brigade. We encourage all residents and business people to support any and all of our events and programs.

In August, the South Berwick Lantern Fest drew thousands of people to the grounds of Spring Hill Restaurant for its sixth year. Those attending enjoyed music by PB & J, the lantern parade, launching memory lanterns into the pond, children's activities, food provided by Nature's Way Market and much more.

SoBo Central plants the barrels downtown to beautify our town throughout the summer months. Volunteers water them twice a week. The plants are donated in part by Salmon Falls Gardens in Berwick and the water source is from Civil Consultants and Russ Tarason.

Keep South Berwick Warm provides financial assistance for fuel and home weatherization to families in need. The community comes together each fall to raise funds through its annual soup supper in November at Spring Hill Restaurant. In 2016 nearly \$5,000 was raised.

In 2016, the South Berwick Community Food Pantry was in its 12th year of operation. The pantry receives donations of food, services, and money that allow us to meet the needs of town residents in need. Besides donations from local residents, the pantry receives help from The York County Food Rescue, Hannaford's and Shaw's markets in Dover, Central School's 100-day food drive and the US Postal Service food drive.

Hot Summer Nights brings the community downtown to gather on the Central School lawn and hear music from talented local artists. Local teens open the shows for professional musicians, each of them giving superb performances. Our generous business sponsors make these shows possible.

South Berwick's annual Home for the Holidays lit up the streets of downtown the first Friday in December, with caroling, shopping, visiting Santa and playing SoBo Central's trademark scavenger hunt, all geared at supporting our local, independent retailers. The event has become a staple of the community's holiday celebration. SoBo Arts, a part of Home for the Holidays, drew shoppers up to Town Hall for holiday shopping.

Friends of Powderhouse Hill in 2016 again sold refreshments to skiers and sledders at Powderhouse Hill whenever the rope tow was open. Families continued to come out for healthy, affordable local entertainment and exercise in the fresh winter air.

Respectfully submitted,

Pat Robinson,
President



Lantern Fest
(Photo courtesy of Pat Robinson)



Salmon Falls Garden Planter on Main Street donated by
SoBo Central
(Photo courtesy of Pat Robinson)

Great Works Regional Land Trust



...striving to conserve
working landscapes and wildlife lands,
...saving the best for our children and yours.

Your Land Trust at Work: 2016 Annual Report for South Berwick

Great Works Regional Land Trust provides conservation options for landowners in the six southern Maine towns of Eliot, South Berwick, Berwick, North Berwick, Wells and Ogunquit. Great Works' mission is to conserve our area's natural, historic, agricultural, forestry, scenic and recreational resources.

With the support of people who value the landscape of this area, we continue our efforts to ensure that the natural spaces we love remain forever. Great Works seeks to ensure that growth and development is balanced with the permanent protection of forest and farm lands – resources that provide clean water, recreational opportunities, and fresh local food to maintain the health of local citizens and visitors.

2016 highlights for South Berwick:

Trail Guide: With funding from the Onion Foundation, Great Works published a trail guide and map showing the locations of our fourteen preserves with hiking trails, five of which are in South Berwick. This guide is available at the Town Hall, the Library, and South Berwick Pharmacy. More information about the preserves is available on our website, www.gwrlt.org.

Trail Connections: Great Works' Kimball Farm North Preserve, Hilton-Winn Farm, and York Land Trust's Hilton-Winn Preserve. Located on Ogunquit Road where South Berwick, York and Ogunquit town lines meet, these properties encompass 280 acres with 3.25 miles of trails. In June 2016, through the Serve With Liberty program, over 20 Liberty Mutual employees volunteered to help create trails connecting these three abutting properties. Please join us for a grand opening of the trail network May 6, 2017.

Beaver Deceiver: Ancient geological forces created a near perfect location for a beaver pond right in the midst of Great Works' Orris Falls Conservation Area in the Tatnic region of South Berwick. Last summer, however, the beavers had gone too far, and rising water threatened a neighbor's domestic water supply, inundated his painstakingly built trails, and killed his mature trees. To address our neighbor's concerns while preserving as much of the beaver pond as possible we consulted with Scott Lindsay, Regional Biologist for Maine Department of Inland Fisheries and Wildlife. "The pond at Orris Falls," he noted, "is part of a high-quality wetland complex that runs through that area. It's a vital resource for southern Maine." Lindsay outlined our options: 1) Do nothing, 2) Live trap the beavers and relocate them, or 3) Lethal trap the beavers.

Lindsay provided one other option – install a beaver deceiver, which is the course of action we chose. A large pipe was inserted permanently through the center of the beaver dam. The upstream end of the pipe was surrounded with a wire cage and the whole contraption submerged so that the pipe was suspended a foot or so above the mud bottom. Water flows through the pipe without triggering the beavers' instinctive reaction to running water thus allowing us to maintain the water in the pond at the desired level. The "deceiver" component kicks in because the flowing water is now on the downstream side of the dam rather than over the top or around the edges. A photo article was published in the Fall 2016 issue of Great Works' newsletter, which may be viewed on our website.

The Board of Directors extends a grateful *thank you* to the Town of South Berwick for the use of the Community Center throughout the year for two monthly meetings and quarterly mailing parties.

Respectfully submitted,

Pat Robinson, Secretary
Great Works Regional Land Trust Board of Directors



Beaver wetlands at Orris Falls Conservation Area September 2016
(Photo courtesy of Pat Robinson)

Tax Collector

2015/2016 Unpaid Real Estate Taxes

Alton Rollinsford, LLC	1270.03	O'Loughlin, James F. & Joanne T.	3554.17	*
Bain, Bruce	1239.73	Ramsdell Sand & Gravel	4332.52	
Bowden, Scott M	275.01	Ramsdell Sand & Gravel	181.04	
Brookes, Robert	1108.94	Renaud Family Trust (John Ahlgren, Trustee)	4727.68	*
Charles, Rebecca C Trust	3670.36	Renaud, William A. III	4122.48	*
Cheney, Hartley I Heirs (Eugene Cheney)	274.73	Renaud, William A. III	861.52	
Clark, Kathleen C.	3015.32	Renaud, William A. Jr	30.26	*
Connors, Jennifer J	3305.21	Robbins, Rhonda & Robert	2236.57	*
Cormier Realty Trust (Kristen Legere Trustee)	3042.02	Sanborn, James E.	3657.90	
Dagan, Mary L. & Healy, Patrick J	1919.61	Silva, Tammy	2673.56	
Desruisseaux, Lucien R. & Kre	957.65	Smith, Forest B.	1737.28	
Donahue, Marie A. Revocable Trust	4083.32	Sandra D. Smith Revocable Trust	2.91	*
Downing, Charles & Bonnie	4163.37	Southern NH Hydroel Dev. Corp.	3326.70	*
Dunnybrook Historical Foundation	916.70	St. Pierre, Eva B. Trustee	2511.58	
Dwellely, Neal S.	1073.34	Sterling, Ralph	2344.26	
Eastbrook Timber Company	1393.74	Stevens, Richard D. & Catherine A.	1984.70	
Eastbrook Timber Company	364.90	Stevens, Richard D. & Catherine A.	188.04	
Eastbrook Timber Company	224.28	Stevens, Richard D. & Catherine A.	1990.04	
Eastbrook Timber Company	300.82	Stevens, Richard D. & Catherine A.	1064.44	
Essex, Richard L.	4524.76	Stevens, Richard D. & Catherine A.	1830.52	
Ferrell, Benjamin W.	1942.87	Towne, Jody E. & Meredith J.	5325.76	*
Frieblely, Rowland Hartley	2103.96	Trull, Christopher & Amanda	2916.96	
Godfrey, Robert L. Jr.	199.36	Turner, James R.	468.14	**
Goulet, Patricia A.	3994.32	Weston, Keith R. & Marjorie G.	1003.92	
Gove, Manley C.	225.06	Whitney, Ronald E. & Jacqueline	979.00	*
Gove, Manley C. Sr.	1041.30	Will,, Debbie L.	2573.88	
Gove, Manley C. Sr.	683.52			
Heffren, Basil Heirs	1926.46	Total	\$144,710.69	
Holton, Carl J.	3241.38			
JBS Properties LLC	6.53	2015/2016 Unpaid Personal Property Taxes		
JBS Properties LLC	2.94			
Johnson, David L.	54.47	Early Bird	32.04	*
Joy, Michael W. & Liane M.	4663.60	Main Line Tattoo	89.00	*
Kamark Trust	866.86	Mikey's Wicked Good Pizza	178.00	*
Kingsley, Edwin F. III & Kathleen A.	4106.46	Reo's Barbar Shop	28.48	
Landry, Reo J.	2032.76	St. Pierre Farms	138.84	*
Mackenzie, Daniel B.	1217.52	Vacuum Village	44.50	*
Macleod, Margeret J.	3143.48	WM Renaud Jr. Trucking, Inc.	345.32	*
Manville, Elliott H. & Susan B.	4700.98			
McCarthy, Margaret R. Heirs (James McCarthy)	2395.88	Total	\$856.18	
Michaud, Rebecca	2671.78			
Millett, Robert P.	336.42	2014/15 Unpaid Personal Property Taxes		
Murphy, Teresa M. & James R.	1186.04			
Murray, David, et al & Mary	374.02	Early Bird	2.85	*
Myers, Kevin	1116.06	Main Line Tattoo	88.50	*
Newsky, Sharon	1791.58	Main Street Beauty & Barber	44.25	
Olson, Jennifer S.	3653.81	Reo's Barber Shop	28.32	*
Owner Unknown	192.24	Vacuum Village	44.25	*
Owner Unknown	339.98			
Owner Unknown	357.78	Total	\$208.17	
Owner Unknown	391.60			

Tax Collector (continued)

2014/2015 Unpaid Real Estate Taxes

Brookes, Robert	1102.71 *
Charles, Rebecca C. Trust	3649.74 *
Cormier Realty Trust (Kristen Legere Trustee)	3024.93 *
Dunnybrook Historical Foundation	911.55
Dwellely, Neal S.	1911.60 *
Eastbrook Timber Company	1385.91 *
Eastbrook Timber Company	362.85 *
Eastbrook Timber Company	223.02 *
Eastbrook Timber Company	299.13 *
Friebely, Rowland Hartley	2092.14
Goulet, Patricia A.	3971.88 *
Gove, Manley C. Sr.	1035.45 *
Gove, Manley C. Sr.	679.68 *
Holton, Carl J.	3309.90 *
Kamark Trust	861.99 *
Kingsley, Edwin F. III & Kathleen A.	4083.39 *
Landry, Reo J.	2021.34 *
MacLeod, Margaret J.	3125.82
Manville, Elliott H. & Susan B.	4674.57 *
McCarthy, Margaret R. Heirs *James McCarthy	2392.42 *
Michard, Rebecca	2656.77 *
Myers, Kevin	1109.79 *
Owner Unknown	191.16
Owner Unknown	338.07
Owner Unknown	355.77
Owner Unknown	389.40
Ramsdell Sand & Gravel	4308.18 *
Renaud, William A. III	4602.00 *
Renaud, William A. III	856.68 *
Sanborn, James E.	3637.35 *
Silva, Tammy	2658.54 *
Smith, Forest B.	1727.52 *
St. Pierre, Eva B. Trustee	3532.92
Stevens, Richard D. & Catherine A.	1973.55 *
Stevens, Richard D. & Catherine A.	1058.46 *
Stevens, Richard D. & Catherine A.	194.10 *
Stevens, Richard D. & Catherine A.	1978.86 *
Turner, James R.	465.51 *
Will, Debbie L.	2559.42 *

Total **\$77,536.34**

2013/2014 Unpaid Real Estate Taxes

Owner Unknown	186.30
Owner Unknown	329.48
Owner Unknown	346.73
Owner Unknown	379.50

Total **\$1242.01**

2013/2014 Unpaid Personal Property Taxes

Reo's Barber Shop	27.60 *
Total	\$27..60

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
Total	\$5,563.20

All taxes were outstanding as of June 30, 2016
 * indicates paid in full after June 30, 2016
 ** indicates partial payment made after June 30, 2016
 Payments posted through April 4, 2017

Abatements

2015/2016 Abatements

Owner	Map/Lot	Amount	Reason
NONE			
Total		\$0	

**Financial Audit Report
Year Ended
June 30, 2016**

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

**TOWN OF SOUTH BERWICK
SOUTH BERWICK, MAINE
JUNE 30, 2016**

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Smith & Associates, CPAs

A Professional Association

500 US Route One, Suite 102 • 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, 2016, 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.

Management has omitted Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
February 3, 2017

EXHIBIT I

**TOWN OF SOUTH BERWICK
STATEMENT OF NET POSITION
JUNE 30, 2016**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and Cash Equivalents	\$ 9,601,451
Investments	271,068
Accounts Receivable	96,650
Taxes Receivable	141,809
Tax Liens Receivable	103,855
Capital Assets, Net of Accumulated Depreciation	<u>8,319,804</u>
Total Assets	<u>\$ 18,534,637</u>
Deferred Outflows of Resources	
Related to Pensions	<u>\$ 605,884</u>
Liabilities	
Accounts Payable	\$ 386,620
Accrued Expenses	47,854
Non Current Liabilities	
Payable Within One Year	190,201
Payable in More Than One Year	<u>7,992,909</u>
Total Liabilities	<u>\$ 8,617,584</u>
Deferred Inflows of Resources	
Related to Pensions	<u>\$ 621,948</u>
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 4,935,639
<i>Restricted for</i>	
Permanent Funds, Non-Expendable	5,500
Tax Incremental Financing	437,078
<i>Unrestricted</i>	<u>4,522,772</u>
Total Net Position	<u>\$ 9,900,989</u>

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, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets Primary Government</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants Contributions</u>	<u>Governmental Activities</u>
Primary Government					
Governmental Activities					
General Government	\$ 1,759,014	\$ 149,001	\$ 0	\$ 0	\$ (1,610,013)
Public Safety	1,753,338	301,853	0	0	(1,451,485)
Public Works and Sanitation	2,149,652	292,153	64,440	0	(1,793,059)
Public Health and Welfare	62,596	0	0	0	(62,596)
Culture and Recreation	535,859	347,697	0	0	(188,162)
Education	7,451,037	0	0	0	(7,451,037)
Fixed Charges	353,293	0	0	0	(353,293)
Interest on Long-Term Debt	91,010	0	0	0	(91,010)
Depreciation - Unallocated	467,649	0	0	0	(467,649)
Pension - Unallocated	244,048	0	0	0	(244,048)
Total Primary Government	\$ 14,867,496	\$ 1,090,704	\$ 64,440	\$ 0	\$(13,712,352)
General Revenues					
Property and Other Taxes					\$ 12,973,517
Grants and Contributions Not Restricted to Special Programs					634,999
Unrestricted Investment Earnings					<u>13,310</u>
Total General Revenues					\$ 13,621,826
Changes in Net Position					\$ (90,526)
Net Position - July 1, 2015					\$ 9,856,999
Prior Period Adjustment					<u>134,516</u>
Restated Net Position - July 1, 2015					\$ 9,991,515
Net Position - June 30, 2016					<u>\$ 9,900,989</u>

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, 2016**

	General Fund	Road Bond	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 5,028,171	\$ 4,117,869	\$ 455,411	\$ 9,601,451
Investments	0	0	271,068	271,068
Taxes Receivable	141,809	0	0	141,809
Tax Liens Receivable	103,855	0	0	103,855
Accounts Receivable	96,650	0	0	96,650
Due From Other Funds	<u>910,201</u>	<u>0</u>	<u>1,089,270</u>	<u>1,999,471</u>
Total Assets	\$ 6,280,686	\$ 4,117,869	\$ 1,815,749	\$ 12,214,304
Deferred Outflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 6,280,686</u>	<u>\$ 4,117,869</u>	<u>\$ 1,815,749</u>	<u>\$ 12,214,304</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
Accounts Payable	\$ 386,620	\$ 0	\$ 0	\$ 386,620
Accrued Expenses	47,854	0	0	47,854
Due to Other Funds	<u>1,079,743</u>	<u>571,296</u>	<u>348,432</u>	<u>1,999,471</u>
Total Liabilities	<u>\$ 1,514,217</u>	<u>\$ 571,296</u>	<u>\$ 348,432</u>	<u>\$ 2,433,945</u>
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes	<u>\$ 208,677</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 208,677</u>
Fund Balance				
<i>Nonspendable</i>				
Permanent Funds – Non-Expendable	\$ 0	\$ 0	\$ 5,500	\$ 5,500
<i>Restricted</i>				
Tax Incremental Financing	437,078	0	0	437,078
Capital Projects	0	3,546,573	0	3,546,573
<i>Committed</i>				
General Fund, Appropriated Surplus for FY 2016/17	500,000	0	0	500,000
Capital Projects	0	0	885,834	885,834
Special Revenue Funds	0	0	200,809	200,809
<i>Assigned</i>				
General Fund, Designated	130,604	0	0	130,604
General Fund, Reserve for Encumbrances	130,123	0	0	130,123
Permanent Funds, Expendable	0	0	375,174	375,174
<i>Unassigned</i>				
General Fund	<u>3,359,987</u>	<u>0</u>	<u>0</u>	<u>3,359,987</u>
Total Fund Balance	<u>\$ 4,557,792</u>	<u>\$ 3,546,573</u>	<u>\$ 1,467,317</u>	<u>\$ 9,571,682</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 6,280,686</u>	<u>\$ 4,117,869</u>	<u>\$ 1,815,749</u>	<u>\$ 12,214,304</u>

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, 2016**

Total Fund Balance – Total Governmental Funds		\$ 9,571,682
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.		8,319,804
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.		(27,622)
Property tax revenues are reported in the governmental funds balance sheet under NCGA interpretation-3, <i>Revenue Recognition-Property Taxes</i> and intergovernmental revenues were deferred.		196,000
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	\$ 190,201	
Due in More Than One Year	6,703,960	
Accrued Compensated Absence Pay	<u>198,734</u>	(7,092,895)
Changes Between Deferred Inflows and Deferred Outflows Regarding Related Pension Expenses Due to Implementation of GASB No. 68		<u>(1,065,980)</u>
Net Position of Governmental Activities		<u>\$ 9,900,989</u>

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, 2016**

	<u>General Fund</u>	<u>Road Bond</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property and Other Taxes	\$ 13,026,944	\$ 0	\$ 0	\$ 13,026,944
Intergovernmental	699,439	0	0	699,439
Licenses, Permits and Fees	116,199	0	0	116,199
Charges for Services	501,151	0	414,167	915,318
Investment Income	15,538	0	(2,228)	13,310
Miscellaneous	<u>59,187</u>	<u>0</u>	<u>0</u>	<u>59,187</u>
Total Revenues	<u>\$ 14,418,458</u>	<u>\$ 0</u>	<u>\$ 411,939</u>	<u>\$ 14,830,397</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,804,817	\$ 0	\$ 113,916	\$ 1,918,733
Public Safety	1,753,338	0	0	1,753,338
Public Works and Sanitation	2,252,821	0	64,451	2,317,272
Public Health and Welfare	62,596	0	0	62,596
Culture and Recreation	206,014	0	329,845	535,859
Education	7,451,037	0	0	7,451,037
Debt Service	302,936	0	0	302,936
Fixed Charges	353,293	0	0	353,293
<i>Capital Outlay</i>	<u>0</u>	<u>571,311</u>	<u>0</u>	<u>571,311</u>
Total Expenditures	<u>\$ 14,186,852</u>	<u>\$ 571,311</u>	<u>\$ 508,212</u>	<u>\$ 15,266,375</u>
Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>\$ 231,606</u>	<u>\$ (571,311)</u>	<u>\$ (96,273)</u>	<u>\$ (435,978)</u>
Other Financing Sources (Uses)				
Bond Proceeds	\$ 0	\$ 4,117,884	\$ 0	\$ 4,117,884
Transfers In (Out)	<u>191,684</u>	<u>0</u>	<u>(191,684)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ 191,684</u>	<u>\$ 4,117,884</u>	<u>\$ (191,684)</u>	<u>\$ 4,117,884</u>
Net Change in Fund Balance	\$ 423,290	\$ 3,546,573	\$ (287,957)	\$ 3,681,906
Fund Balance – July 1, 2015	<u>4,134,502</u>	<u>0</u>	<u>1,755,274</u>	<u>5,889,776</u>
Fund Balance – June 30, 2016	<u>\$ 4,557,792</u>	<u>\$ 3,546,573</u>	<u>\$ 1,467,317</u>	<u>\$ 9,571,682</u>

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, 2016**

Net Change In Fund Balance – Total Governmental Funds	\$ 3,681,906
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.	1,279,065
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.	(467,649)
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.	(4,433,955)
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.	(53,427)
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.	(12,137)
Change in liability for accrued compensated absences.	13,053
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.	0
Changes Between Deferred Inflows and Deferred Outflows Related to Pension And Implementation of GASB No. 68.	<u>(97,382)</u>
Change In Net Position of Governmental Activities	<u>\$ (90,526)</u>

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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$12,820,419	\$12,820,419	\$13,026,944	\$ 206,525
Intergovernmental	630,593	630,593	699,439	68,846
Licenses, Permits and Fees	102,205	102,205	116,199	13,994
Charges for Services	503,080	503,080	501,151	(1,929)
Investment Income	14,000	14,000	15,538	1,538
Miscellaneous	<u>54,300</u>	<u>54,300</u>	<u>59,187</u>	<u>4,887</u>
Total Revenues	<u>\$14,124,597</u>	<u>\$14,124,597</u>	<u>\$14,418,458</u>	<u>\$ 293,861</u>
Expenditures				
<i>Current</i>				
General Government	\$ 1,910,767	\$ 1,910,767	\$ 1,804,817	\$ 105,950
Public Safety	1,782,099	1,782,099	1,753,338	28,761
Public Works and Sanitation	2,228,125	2,228,125	2,252,821	(24,696)
Public Health and Welfare	74,296	74,296	62,596	11,700
Culture and Recreation	209,688	209,688	206,014	3,674
Education	7,451,037	7,451,037	7,451,037	0
Debt Service	310,418	310,418	302,936	7,482
Fixed Charges	602,805	602,805	353,293	249,512
Tax Incremental Financing	<u>157,357</u>	<u>157,357</u>	<u>0</u>	<u>157,357</u>
Total Expenditures	<u>\$14,726,592</u>	<u>\$14,726,592</u>	<u>\$14,186,852</u>	<u>\$ 539,740</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ (601,955)	\$ (601,955)	\$ 231,606	\$ 833,601
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(38,005)</u>	<u>(38,005)</u>	<u>191,684</u>	<u>229,689</u>
Net Change in Fund Balance	\$ (640,000)	\$ (640,000)	\$ 423,290	\$ 1,063,290
Fund Balance – July 1, 2015	<u>4,134,502</u>	<u>4,134,502</u>	<u>4,134,502</u>	<u>0</u>
Fund Balance – June 30, 2016	<u>\$ 3,494,502</u>	<u>\$ 3,494,502</u>	<u>\$ 4,557,792</u>	<u>\$ 1,063,290</u>

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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.

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

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).

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2016, 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.

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. – Capital Assets (Continued)

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 unused vacation and 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 \$198,734 at June 30, 2016.

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

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.

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 and inflows of resources listed at June 30, 2016 in Exhibit I amounted to \$605,884 and \$621,948 respectively. Per Exhibit III, the deferred inflows of resources listed at June 30, 2016 for the Town of South Berwick amounted to \$208,677, and there was no deferred outflow of resources at June 30, 2016.

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

- 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. 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.

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 maybe subject to the following risks:

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 are covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions or by collateral pledged in the form of federal debt instruments.

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

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.

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 1st 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, 2015 upon which the levy for the year ended June 30, 2016, was based amounted to \$665,732,731. This assessed value was 103.91% of the 2016 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 \$249,512 for the year ended June 30, 2016.

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 2015-2016 levy:

Assessed Value	\$ 665,732,731
Less: Homestead Exemption Reimbursement Value	(8,415,000)
BETE Exempt Reimbursement Value	(822,250)
Net Assessed Value	\$ 656,495,481
Tax Rate (Per \$1,000)	17.80
Commitment	\$ 11,685,620
Supplemental Taxes Assessed	0
	\$ 11,685,620
Less: Abatements	0
Collections	(11,554,421)
	\$ 131,199
Receivable at Year End	\$ 131,199
Collection Rate	98.9%

Property taxes were due on September 30, 2015, and March 31, 2016, with interest charged at a rate of 7% on delinquent accounts.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 1,539,240	\$ 0	\$ 0	\$ 1,539,240
Artwork	5,000	0	0	5,000
Construction in Progress	<u>0</u>	<u>8,450</u>	<u>0</u>	<u>8,450</u>
Total Capital Assets not being Depreciated	<u>\$ 1,544,240</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,552,690</u>
<i>Capital Assets, being Depreciated</i>				
Buildings and Improvements	\$ 5,779,470	\$ 0	\$ 0	\$ 5,779,470
Land Improvements	148,026	0	0	148,026
Infrastructure	0	595,196	0	595,196
Vehicles	2,530,381	627,519	0	3,157,900
Furniture, Fixtures and Equipment	<u>1,941,237</u>	<u>47,900</u>	<u>0</u>	<u>1,989,137</u>
Total Capital Assets, being Depreciated	<u>\$ 10,399,114</u>	<u>\$ 1,270,615</u>	<u>\$ 0</u>	<u>\$ 11,669,729</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 1,983,346	\$ 179,825	\$ 0	\$ 2,163,171
Land Improvements	111,365	3,921	0	115,286
Infrastructure	0	418	0	418
Vehicles	1,211,114	160,605	0	1,371,719
Furniture, Fixtures and Equipment	<u>1,129,141</u>	<u>122,880</u>	<u>0</u>	<u>1,252,021</u>
Total Accumulated Depreciation	<u>\$ 4,434,966</u>	<u>\$ 467,649</u>	<u>\$ 0</u>	<u>\$ 4,902,615</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 5,964,148</u>	<u>\$ 802,966</u>	<u>\$ 0</u>	<u>\$ 6,767,114</u>
Governmental Activities Capital Assets, Net	<u>\$ 7,508,388</u>	<u>\$ 811,416</u>	<u>\$ 0</u>	<u>\$ 8,319,804</u>

Depreciation expense has not been charged as a direct expense.

NOTE 5 – LONG-TERM DEBT

At June 30, 2016, notes, leases and bonds payable consisted of the following individual issues.

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
Library Bond of 2008C, Interest Rates 2.075% to 5.575%, Annual Principal Payments of \$31,579, Maturity in 2028.	\$378,948
Capital Improvement Note of 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of \$27,000 – \$45,000, Maturity in 2030	554,000

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Maine Municipal Bond Bank (Continued)	<u>Governmental Activities (Continued)</u>
Moors and Cabot	
Library Construction Note of 2012, Interest Rates 2% - 5%, Annual Payments of \$100,000 Maturity in 2026.	1,000,000
Road Reconstruction Bond of 2016, Coupon Rate Of 2%, Annual Payments of Principal of \$400,000 Commencing in 2017, Maturity in 2026, Effective Interest Rate of 1.49%, Issued at Premium of 102.95, Unamortized Premium of \$117,884 Included in Carrying Balance at June 30, 2016	4,117,884
Tax Exempt Leasing Corp	
2013 Capital Lease for Fire Tanker, Interest Rate 2.59%, Annual Payments of \$23,705, Maturity in 2020.	88,986
2016 Capital Lease for Fire Truck, Interest Rate 2.87%, Annual Payments of \$31,561, Maturity in 2021.	171,710
Mercedes-Benz Financial Services USA LLC	
2015 Capital Lease for Plow Trucks, Interest Rate 2.36%, Annual Payments of \$127,642, Maturity In 2020.	<u>595,400</u>
Total Notes, Leases and Bonds Payable	<u>\$6,906,928</u>

Transactions for the year ended June 30, 2016 are summarized as follows:

	<u>Balance</u>	<u>Issues or</u>	<u>Payments or</u>	<u>Balance</u>	<u>Due</u>
	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>Within</u>
					<u>One Year</u>
Governmental Activities					
General Obligation Bonds and					
Notes Payable	\$2,165,527	\$4,117,884	\$ 232,579	\$6,050,832	\$ 162,579
Capital Leases	307,446	595,400	46,750	856,096	182,908
Net Pension Liability	519,274	530,642	0	1,049,916	0
Compensated Absences	<u>211,787</u>	<u>0</u>	<u>13,053</u>	<u>198,734</u>	<u>0</u>
Total Governmental Activities	<u>\$3,204,034</u>	<u>\$5,243,926</u>	<u>\$ 292,382</u>	<u>\$8,155,578</u>	<u>\$ 345,487</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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, 2016, are as follows:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2016/17	\$ 162,579	\$ 133,667	\$ 296,246
2017/18	563,579	144,327	707,906
2018/19	563,579	131,366	694,945
2019/20	564,579	117,939	682,518
2020/21	565,579	103,352	668,931
2021/26	3,238,895	300,720	3,539,615
2026/31	<u>274,158</u>	<u>23,635</u>	<u>297,793</u>
Total	<u>\$ 5,932,948</u>	<u>\$ 955,006</u>	<u>\$ 6,887,954</u>

Capital Leases

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016, were as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2016/17	\$ 182,908
2017/18	182,908
2018/19	182,908
2019/20	182,908
2020/21	159,203
Thereafter	<u>159,203</u>
Net Minimum Payments	\$ 1,050,038
Less: Interest	<u>(193,942)</u>
Present Value of Minimum Payments	<u>\$ 856,096</u>

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, 2016, the amount of outstanding long-term debt was equal to 1.04% of property valuation for the year then ended.

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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.

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.

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, 2016.

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

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

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.

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, 2016, the member contribution rate was between 7.5% and 9.0%, while the Town's contribution rate was between 8.9% and 11.4%.

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.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

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

At June 30, 2016, the Town reported a net pension liability of \$1,049,916. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. 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 the June 30, 2015 measurement date, the Town proportion was 0.329079%, while at the June 30, 2014 measurement date it was 0.337451%. For the fiscal year ended June 30, 2016, the Town recognized pension expense of \$244,048.

At June 30, 2016, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 42,392	\$ 134,844
Changes in Assumptions	92,784	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	324,042	403,364
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	0	83,740
Town Contributions Subsequent to the Measurement Date	<u>146,666</u>	<u>0</u>
Total	<u>\$ 605,884</u>	<u>\$ 621,948</u>

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

For the Year Ended June 30,	<u>Amount</u>
2017	\$ 61,647
2018	(85,019)
2019	(73,701)
2020	<u>81,009</u>
Total	<u>\$ (16,064)</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

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

G. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

- **Salary Increases and Inflation** 3.50% to 9.50%
- **Investment Rate of Return** 7.125%
- **Cost of Living Benefit Increases** 2.55%

For the Town employees, the mortality rate is based on the RP2000 Combined Mortality Tables for males and females using Scale AA.

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, 2015 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	20%	5.2%
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	25%	0.7%
	<u>100%</u>	

H. Discount Rate

The discount rate used to measure the total pension liability was 7.125%. 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, 2016**

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 7.125%, 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 (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
Proportionate Share of the Net Pension Liability	\$2,091,743	\$1,049,916	\$62,199

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2015 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 7 – GOVERNMENTAL FUND BALANCES

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 \$3,359,987 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, 2016 follows.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Nonspendable and Assigned

Permanent Funds	<u>Non- Expendable</u>	<u>Expendable</u>	<u>Total</u>
Elizabeth Vaughan Fund	\$ 0	\$ 348,320	\$ 348,320
Florence Wentworth Trust	2,500	15,751	18,251
Library Trust Funds	3,000	6,527	9,527
Charitable Contributions	<u>0</u>	<u>4,576</u>	<u>4,576</u>
Total	<u>\$ 5,500</u>	<u>\$ 375,174</u>	<u>\$ 380,674</u>

Restricted

Road Construction Bond Fund \$ 3,546,573

General Fund

Tax Incremental Financing \$ 437,078

Committed

Capital Project Funds

Highway Equipment	\$ 375,361
Professional Services	3,622
Transfer Station	24,188
Fire Equipment	45,219
Boat Ramp	7,298
Public Safety Equipment	11,526
Recreation Fields/Facilities	48,297
Municipal Facility	68,975
Police Station	26,501
Youth Center	7,313
Roads	120,753
Roads Special Projects	10,289
Roads Match	123,000
Sidewalks	6,054
Recycling	4,256
Library Building Reserve	<u>3,182</u>
Total	<u>\$ 885,834</u>

Committed

General Fund -

Appropriated Surplus for FY 2016/17 \$ 500,000

Committed

Special Revenue Funds

Avesta Land Sale	\$ 85,740
Health Reimbursement	28,265
Powderhill Ski Hill	16,305
Avesta Contingency	6,350
Benches	12,625

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7 – GOVERNMENTAL FUND BALANCES (CONTINUED)

<i>Committed</i>	
Special Revenue Funds	
Recreation	\$ 10,346
Repair/Maintenance Facility	15,631
Kitchen Fund	7,198
TIF Professional Fees	5,477
Library	5,338
Gateway Grant	2,806
Library Furnishings	1,518
Congregate Meals	72
Strawberry Festival Race	1,894
Community Garden	544
Homeland Security – Generator	84
Senior Center	616
Total	<u>\$ 200,809</u>
<i>Assigned</i>	
General Fund - Designated	
Compensated Absences	\$ 70,353
Office Equipment	55,587
Transfer Station	4,000
Highway Block Grant	664
Total	<u>\$ 130,604</u>
General Fund	
Reserve for Encumbrances	<u>\$ 130,123</u>
<i>Unassigned</i>	
General Fund	
Undesignated	<u>\$ 3,359,987</u>

NOTE 8 – INTERFUND ACTIVITY

Interfund balances at June 30, 2016, consisted of the following:

Due To	
Special Revenues	\$ 210,336
Capital Projects Funds	864,831
General Fund	910,201
Permanent Funds	14,103
Total	<u>\$ 1,999,471</u>
Due From	
Road Construction Bond Fund	\$ 571,296
Capital Projects Funds	338,905
Special Revenues	9,527
General Fund	1,079,743
Total	<u>\$ 1,999,471</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 8 – INTERFUND ACTIVITY (CONTINUED)

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, 2016, consisted of the following:

Transfer To	
Special Revenues	\$ 107,100
Capital Projects Funds	109,216
General Fund	<u>408,000</u>
Total	<u>\$ 624,316</u>
Transfer From	
General Fund	\$ 216,316
Special Revenues	34,220
Capital Projects	<u>373,780</u>
Total	<u>\$ 624,316</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.

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, 2016, the Town's share was 45.67% (or \$1,521,321) of the District's outstanding local debt of \$3,330,817.

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, 2016, the Town's share equated to 2.2% (or \$131,570) of the County's outstanding debt of \$5,900,000.

NOTE 11 – FUND BALANCE APPROPRIATIONS

The Townspeople and Council voted appropriations of general fund balance, per Town Meeting on May 19, 2015, which are reflected as the excess of budgeted expenditures over budgeted revenues as per Exhibit VII.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 11 – FUND BALANCE APPROPRIATIONS (CONTINUED)

These appropriations were for the following purposes:

Capital Improvements – Roads	Article #11	\$ 517,775
Capital Improvements – Railroad Ave	Article #20	100,000
Capital Improvements – Rte 236	Article #21	<u>22,225</u>
Total		<u>\$ 640,000</u>

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.

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 2015 base tipping fee was \$72.50 per ton. For calendar year 2016, the rate per ton is \$73.50. Thereafter, the net tipping fee shall be increased by \$1 each January 1st.

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, 2016 amounted to \$437,078. At that date, no pending Credit Enhancement Agreements existed. In addition, the Town has not created the Downtown TIF that was previously discussed.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 14 – 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 and Deficit Balances

For the year ended June 30, 2016, the Town's expenditures did not exceed appropriations. Exhibit VII shows no overdrafts, other than that for Public Works and Sanitation in the amount of (\$24,696).

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. At June 30, 2016 no individual funds held deficit balances.

NOTE 15 – INVESTMENTS

At June 30, 2016, the Town's investment balances were as follows:

	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-5 Years</u>	<u>More Than 5 Years</u>
Cash and Cash Equivalents	\$ 14,342	\$ 14,342	\$ 0	\$ 0
Equities	2,711	2,711	0	0
Mutual Funds	254,015	254,015	0	0
Total Investments	<u>\$ 271,068</u>	<u>\$ 271,068</u>	<u>\$ 0</u>	<u>\$ 0</u>

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles, based on inputs used in making such measurements. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town's investments above are measured at fair value on a recurring basis using Level 1 inputs.

NOTE 16 – PRIOR PERIOD ADJUSTMENT

Net position at July 1, 2015 was restated to reflect additional deferred outflows of resources with respect to the Town's participation in the MEPERS retirement system, in the amount of \$134,516. This correction had no impact on the fund financial statements or on current operating results.

NOTE 17 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through February 3, 2017, 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, 2016**

	<u>6/30/16</u>	<u>6/30/15</u>
Town's Proportion of Net Pension Liability	0.329079%	0.337451%
Town's Proportionate Share of the Net Pension Liability	\$ 1,049,916	\$ 519,274
Town's Covered Employee Payroll	\$ 1,271,835	\$1,281,487
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>82.55%</u>	<u>40.05%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>88.27%</u>	<u>94.10%</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.

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

SCHEDULE II

**TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS
JUNE 30, 2016**

	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 146,666	\$ 134,516
Actual Contribution	<u>(146,666)</u>	<u>(134,516)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 1,322,674	\$ 1,271,835
Contributions as a Percentage of Covered Employee Payroll	<u>11.09%</u>	<u>10.57%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Town's fiscal years indicated, which differs from the reporting timeframes used in Schedule I. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

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

**Fiscal Year 2018
Town Warrant**

**Town Meeting
Tuesday, May 23, 2017
Check-in: 6:00 p.m.
Meeting Begins: 6:30 p.m.**

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

TOWN OF SOUTH BERWICK
WARRANT
2017/2018

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 23rd of May 2017, 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, 2017 and one-half due on March 31, 2018.
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	\$ 843,457
Animal Control	8,833
Dispatch Center	346,966
Total	\$1,199,256

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$1,199,256
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ARTICLE 10. To see if the Town will vote to raise and appropriate the following amounts for Emergency Services:

Fire Department	\$ 207,011
Emergency Management Services	5,796
Water Assessment/Fire Protection	299,735
Total	\$ 512,542

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 512,542
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ARTICLE 11. To see if the Town will vote to raise and appropriate the following amounts for Public Works:

Town Hall	\$ 74,218
Community Center	69,454
Highway	841,563
Public Facilities	44,775
Town Garage	18,995
Transfer Station	362,869
Total	\$ 1,411,874

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,411,874
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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 Appropriate from Undesignated Fund Balance and Raise and appropriate from general taxation and other revenue sources	\$ 64,804
	\$ 450,000
	\$ 185,196

ARTICLE 13. To see if the Town will vote to raise and appropriate the following amounts for General Government:

Town Council	\$ 6,750
Town Manager	158,480
Control/Collection	192,961
Computer	44,400
Administration	162,500
Tax Assessment	116,482
Employee Benefits	1,084,900
Street Lights	48,000
Compensated Absence Reserve	30,000
Total	\$ 1,844,473

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 1,844,473
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ARTICLE 14. 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	\$ 48,002
2010 CIP Debt	54,137
Library Construction Debt	137,250
2016 Road Bond	476,000
Total	\$ 715,389

TOWN COUNCIL RECOMMENDS:

Appropriate from AVESTA Land Sale (Bond Offset)	\$ 32,870
Appropriate from 2016 BOND proceeds (Bond Offset)	24,602
Appropriate from Road CIP	451,398
and	
Raise and appropriate from general taxation and other revenue sources	\$ 206,519

ARTICLE 15. To see if the Town will vote to raise and appropriate the following amount for the Records Department:

Town Clerk	\$ 74,562
Total	\$ 74,562

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 74,562
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ARTICLE 16. To see if the Town will vote to raise and appropriate the following amounts for Code Enforcement and Health Departments:

Code Enforcement	\$ 55,037
Planning	40,548
Historic District Commission	250
Zoning Board of Appeals	125
Total	\$ 95,960

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 95,960
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ARTICLE 17. To see if the Town will vote to raise and appropriate the following amounts for Public Welfare:

Social Services	\$ 61,000
Social/Civic Contributions	10,450
Emergency/Rescue Services	85,000
Total	\$ 156,450

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 156,450
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ARTICLE 18. To see if the Town will vote to raise and appropriate the following amounts for Recreation/Parks and Conservation:

Recreation	\$ 88,138
Conservation Commission	4,845
Total	\$ 92,983

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 92,983
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ARTICLE 19. To see if the Town will vote to raise and appropriate the following amount for the Library:

Library	\$ 148,342
Total	\$ 148,342

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 148,342
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ARTICLE 20. To see if the Town will vote to raise and appropriate the following amounts for Capital Improvements – Reserves:

Highway Equipment	\$ 125,000
Office Equipment	45,000
Fire Equipment	75,000
Police Equipment	45,000
Transfer Station	10,000
Town Buildings Reserve	25,000
Police Station Reserve	70,000
Total	\$ 395,000

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 395,000
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ARTICLE 21. 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 2017/2018 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

Excise Taxes	\$ 1,129,500
Non-Tax General Fund Revenues	659,617
State Revenue Sharing	386,510
State Revenue Sharing Residual	23,306
Homestead Exemption Reimbursement	377,000
BETE Reimbursement	16,000
Total	\$ 2,591,933

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 22. To see if the Town will vote to increase the property tax levy limit of \$ 3,780,532 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 23. To see if the Town will vote to adjourn the Town Meeting.

Given under our hands in the Town of South Berwick, this 25th day of April 2017 A.D.



Russell H Abell

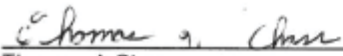


John C Kareckas

John J James



Laura S Leber



Thomas A Chase

**The Fiscal Year 2018
Appropriation Budget
Master Report is available
At Town Hall, by visiting
the Town Website or
upon request.**

Members of the 126th Legislature

State Representatives:

<u>District 6</u> Jennifer Ellen Parker 224 Witchtrot Road South Berwick ME 03908 C: 475-6792 Jennifer.Parker@legislature.maine.gov	<u>District 2</u> Mark W. Lawrence 42 Lords Lane South Berwick, ME 03908 H: 748-3289 C: 475-4975 B: 384-5105 Mark.Lawrence@legislature.maine.gov
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Legislative Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002
<http://legislature.maine.gov/house/>
207-287-1400

Capitol Telephone: 1-800-423-2900 (Year round toll free House of Representatives Message Center)
287-4469-TTY

State Senator:

<u>District 35</u> Dawn Hill PO Box 701 Cape Neddick, ME 03902 337-3689 Dawn.Hill@legislature.maine.gov Dawn@DawnHill.org	Website: www.maine.gov/legis/senate/
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Legislative Address: Senate Office
3 State House Station
Augusta, ME 04333-0003

Capitol Telephone: 1-800-423-6900 (Year round toll free Senate Message Center)
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 www.pingree.house.gov	County Office:	2 Portland Fish Pier, Suite 304 Portland, ME 04101 774-5019 871-0720-fax 888-862-6500-toll free
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United States Senate:

Senator Susan M. Collins-R 413 Dirksen Senate Office Building Washington, DC 20510 202-224-2523 202-224-2693-fax www.collins.senate.gov	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 www.king.senate.gov	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 23, 2017- 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

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	384-3012
Transfer Station	384-3309
Public Works	384-3017
Tax Collector	384-3036
Town Manager	384-3015
Executive Asst. to Town Mgr.	384-3013
Town Office General	384-3300
Town Office Fax	384-3303

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

Public Library
www.southberwicklibrary.org

Rescue
www.yorkambulance.com

MSAD #35 (All schools)
www.rsu35.org

State of Maine
www.maine.gov

Printed by: Xpress Copy of Portland, ME

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
 384-3001
 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
 384-3010
 Monday & Thursday: 8:00 am to 4:00 pm
 Friday: 7:00 am to 3:00 pm

Code Enforcement/Planning Office
 384-3011
 Monday, Tuesday, & Friday: 8:00 am to 4:00 pm

PUBLIC LIBRARY

27 Young Street

Tuesday : 10:00 am to 8:00 pm
 Wednesday: 10:00 am to 8:00 pm
 Thursday: 10:00 am to 5:00 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