ANNUAL REPORT

TOWN OF
NORTH BERWICK, MAINE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2016
AND ENDING JUNE 30, 2017

AND THE

2018 BUDGET MEETING WARRANT

On The Cover

COMMUNITY CENTER AND RECREATIONAL AREA

In 1998, the Town of North Berwick purchased a 18 acre parcel of land on Lebanon Road to build a Community Center and Recreational Area and a master plan was created.. Although the Plan has undergone a few changes such as creating multipurpose fields instead of dedicated sports fields, for the past 20 years the Town has continued to build out the area based on the master plan established in 1998. The Town has enlisted many volunteers to assist in building the area such as the National Guard, Boy Scouts, Girl Scouts and countless individual volunteers. Over the span of years the Town has constructed:

- Community Center Building and Parking Lot
- Full Size Soccer Field
- Multipurpose Fields
- Tree House Playscape for ages 5-12
- Fire Truck Playscape for ages 2-12
- Swing sets
- Pavilion Area
- Full Size Basketball Court

In 2017, the Town completed the final large project that completed the Master Plan created in 1998 and they included:

- A ½ mile Walking Trail, Field Loop, was built around the Multipurpose Fields at the Community Center.
- A ½ mile Walking Trail, Woods Loop, was built around the Soccer Field and into the woods along the edge of the Great Works River
- A split rail fence was installed along Lebanon Road to protect walkers on the trail.
- A rebound wall was installed for Soccer, Lacrosse and Tennis practice.
- 5 benches were added near the playscape areas and along the walking trail for convenience.
- A new Sign was installed along Lebanon Road and
- A Kiosk with a map of the Community Center along with a brochure holder with Trail Maps was installed.

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DEDICATION

Lorinda Jane Young Hilton

It is the Town of North Berwick's honor to dedicate the Town Report to Lorinda Hilton.

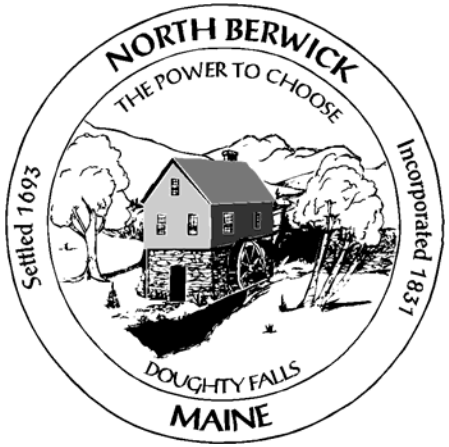
Lorinda Jane Young Hilton, known affectionately as "Rindy" by most, 74, was born July 18, 1943 and passed away peacefully on November 9, 2017.

Rindy was the youngest daughter of Cortlandt Richard Young and Marjorie Isabelle (Nesbit) Young. She married the love of her life, Dale H. Hilton in February of 1962. In 1969, they moved onto Buffum Road in North Berwick and ventured into farm life where they raised two children, Eric and Lisa. Lorinda was always actively involved with Boy Scouts, Girl Scouts, PTO, Baseball, Softball, etc. as well as keeping up with a very busy homesteading farm life. Lorinda worked as an Assistant Librarian at the D.A. Hurd Library and was a Ballot Clerk for many years. She loved helping people and was one of the originators of the North Berwick Neighborly Craft Fair, which helps raise funds for those in need. She was also enjoyed helping with the North Berwick Congregational Church fairs.

Lorinda had an adventurous streak. She loved to try new things and go on new journeys. She spent many years traveling the globe with her husband and friends when time would allow. She loved making family time and celebrations such as birthdays and holidays just a bit more fun by planning something out of the ordinary. She was a textile wizard, in younger days she could sew up a storm. As time passed she acquired an insurmountable passion for weaving. The solitude in the evenings and the creativity wove its way into her life and her love was woven deeply into each scarf, towel or jacket that she created.

Rindy will be sadly missed by the citizens of North Berwick.

TOWN OF NORTH BERWICK, MAINE
OFFICERS AND TOWN OFFICIALS



FY2017 Annual Report
Town of North Berwick, Maine

ELECTED OFFICIALS
For the Fiscal Year Ending
June 30, 2018

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Jonathan Hall, Elected to 2018
Michael Johnson, Jr., Elected to 2018
Michael Johnson, Sr., Elected to 2019
Wendy Cowan, Elected to 2019
Charles Galemmo, Elected to 2020

M.S.A.D. #60 SCHOOL DIRECTORS

Stan Cowan, Elected to 2018
Rebecca Hopper, Elected to 2019
Lynn Manley, Elected to 2020

SANITARY DISTRICT TRUSTEES

Owen Thyng, Elected to 2018
Daniel Burbank, Elected to 2018
Jay Randall, Elected to 2019
John Randall, Jr., Elected to 2019
Maurice Dolbec, Elected to 2020

WATER DISTRICT TRUSTEES

Anita Johnson, Elected to 2018
Steve Gray, Appointed to 2018
Nelson Begin, Elected to 2019
Carl L.Works, Elected to 2020
James Muthig, Elected to 2020

MODERATOR

Tim Kezar

CEMETARY TRUSTEES

Martha Gallagher, Elected to 2018
Dale Clock, Elected to 2019
Peter Derby, Appointed to 2019
Melissa Pierce, Elected to 2020
Amelia Rowell, Elected to 2020

BUDGET COMMITTEE MEMBERS

Lynn Manley, Elected to 2018
Gregg Drew, Elected to 2018
Laura Shaw, Elected to 2018
Rebecca Hopper, Elected to 2018
Beverly Gray, Elected to 2019
Lendell Quint, Elected to 2019
Maurice Dolbec, Elected to 2019
Cheryl Monkiewicz, Elected to to 2019
David Bentley, Elected to 2020
Julie Fernee, Elected to 2020
Daniel Baker, Elected to 2020
Ronald Morrell, Appointed to 2020

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Jon Morse, Appointed to 2018
David Ballard, Appointed to 2019
Anne Whitten, Appointed to 2020
Geoffrey Aleva, Appointed to 2020
Matthew Qualls, Appointed to 2020

Alternates:
Annette Hume, Appointed to 2021
Open, Appointed to 2019

ZONING BOARD OF APPEALS

Craig Linscott, Appointed to 2018
Todd Hoffman, Appointed to 2018
Tim Kezar, Appointed to 2018
Louis Thibodeau, Appointed to 2019
Gregg Drew, Appointed to 2020

Alternates:
Norman Clough, Appointed to 2019
Rebecca Reed, Appointed to 2020

HEALTH OFFICER

Roger Frechette

PARKS AND RECREATION COMMITTEE

Amiee Metz-Jordan, Appinted to 2018
Dayna Mayrose, Appointed to 2018
Lincoln Harrison, Appointed to 2018
Laurienne Missud Martin, Appointed 2018
Kelsey Bilodeau, Appointed to 2019
Alternates:
Open, Appointed to 2017
Open, Appointed to 2017

CONSERVATION-AGRICULTURAL COMMISSION

John Archambault, Appointed to 2018
William Houston, Appointed to 2018
Anne Sofie Larsen, Apointed to 2018
Lynn Manley, Appoitned to 2018
Qiana Qualls, Appointed to 2018
Vacant, Appointed to 2018
David Parker, Tree Warden

CABLE T.V. REGULATORY COMMISSION

Nicholas Salata, Appointed to 2018

STATE OF MAINE ELECTED OFFICIALS

STATE REPRESENTATIVE

District 6
Jennifer Parker
224 Witchtrot Road
South Berwick, ME 03908
287-4469
Jennifer.Parker@legislature.maine.gov

STATE REPRESENTATIVE

District 5
Beth O'Connor
92 Sullivan Street
Berwick, ME 03901
698-7899
Beth.Oconnor@legislature.maine.gov

STATE SENATOR

Ron Collins
401 Harriseckett Road
Wells, Maine 04090
287-1505
rcollins7@maine.rr.com

ADMINISTRATIVE OFFICIALS

TOWN MANAGER
Dwayne G. Morin

TOWN CLERK
Christine Dudley

DEPUTY TREASURER/ WELFARE DIRECTOR
Marianne Benedict

CODE ENFORCEMENT OFFICER
Roger Frechette

DEPUTY TOWN CLERK
Kathryn Miller Jacques

TRANSFER STATION
Richard Anderson, Supervisor
Kate Phinney

RESCUE SQUAD
Mike Barker, Chief
Nick Pelletier, Asst. Chief

PARKS AND RECREATION COORDINATOR
Kristie Michaud

DEPUTY TAX COLLECTOR
Kathryn Miller Jacques

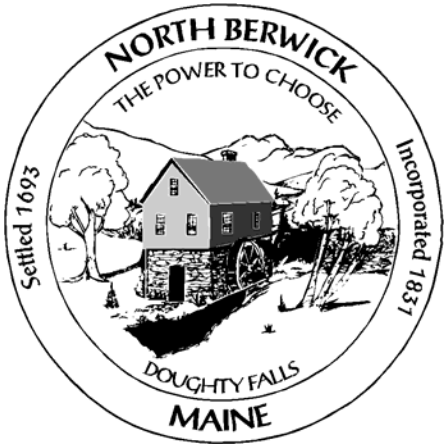
ASSESSOR'S AGENT
Craig Skelton

PUBLIC WORKS DEPARTMENT
Mike Dunn, Road Foreman
Ernest Rose
Robert Moulton
Everett Smith

POLICE DEPARTMENT
Stephen Peasley, Chief
Leo Harriman, Captain
James Moulton, Lieutenant
Robert Kearns, Sargeant
Jonathan Koelker, SRO
Timothy Niehoff
Matthew Begin
Daniel Pelkey
Brian Donahue
Wendi Daudelin, Secretary
Mary Kinney, Animal Control

FIRE DEPARTMENT
Brian Gosselin, Chief
Larry Straffin, Deputy Chief
Mark Kelewae, Captain
Bob Robbins, Captain
Ryan Spuransky, Lieutenant
Jason Coffin, Lieutenant

Reports of the North Berwick Departments, Committees and Boards



FY2017 Annual Report
Town of North Berwick, Maine

Report of the

BOARD OF SELECTMEN

Dear Neighbors,

The Select Board has been working hard this year to strike the right balance between town services and taxation. In 2017 we were able to hold the mill rate at $12.60 per $1,000 dollars in assessed value. We are pleased to share with you that the financial state of our town continues to be healthy. The town's philosophy of controlled growth is paying dividends by attracting new families, while at the same time doing our part to keep the school district's budget in check. Over the last few years more and more of the tax burden has shifted from the State to local municipalities. North Berwick, under the strong leadership of Town Manager Dwayne Morin, has been able to stave off any tax increase and this year we'll be presenting a fiscally sound budget. With the shift in tax burden and the unknowns of the school budget we can't guarantee no tax increase this coming fiscal year, but please rest assured that the Select Board and Budget Committee are doing everything in their power to minimize any potential increase.

The Agriculture and Conservation Committee in conjunction with the Parks and Recreation Department have been hard at work this year. We have seen the completion of a walking track around the community center's athletic fields and have broken ground on a trail system that will allow the community to walk and hike safely through the woods from Route 9 to Maple Street. The new trail system will be completed at no additional cost to the taxpayers of North Berwick, but will instead rely on grant funding and volunteers.

The Town continues to set aside money each year for the building of a new fire station. This year saw both the North Berwick Fire Department and Rescue Department working together on the initial planning phase of the new building which will likely be built and connected with the current rescue station on Lebanon Road.

The Town of North Berwick has been able to deliver a high level of services while maintaining a low tax rate. Our Parks and Recreation department, through a multitude of volunteers, continues to offer great recreational opportunities for the citizens of this town. The Highway department does a great job with clearing and maintaining our roads no matter what Mother Nature throws their way. Our First Responders deliver top rate community safety making our town one of the safest places to live in the State of Maine. The North Berwick Board of Selectmen would like to thank all the wonderful volunteers who are working to make this community strong. Whether volunteering at the library, food pantry, or the North Berwick Athletic Association your hours of dedication are an integral part to the success of our Town.

Respectufully Submitted;

Jonathan Hall, Chair, Board of Selectmen

Report of the

TOWN MANAGER

To the Citizens of North Berwick:

I am pleased to present to you the reports of the various committees, departments and boards for fiscal year 2017 which covers the period from July 1, 2016 to June 30, 2017.

Here are a few other highlights from the past fiscal year:

Highlights

Tax Rate: The tax rate remained at $12.60 from the previous year. The Town saw an increase in the municipal valuation of $32,932,948.00. The Town portion of the tax rate increased by $200,915.45, the SAD #60 portion increased by $203,914.00, and County Taxes increased by $10,495.00 over the previous year.

Financial Heath: I am pleased to report that the Town continues to maintain a healthy fiscal approach by maintaining a fund balance equal to more than 90 days of expenditures as recommended by our auditors as well as healthy fund balances within the Town's trusts and dedicated funds. In addition, department heads continue to develop budgets that provide the essential services requested by residents in the most effective way and at the lowest possible cost. The audit report contained in this report provides a picture of the Town's fiscal health. The Town also produces a Capital Improvement Plan to provide a means for evaluating facility and infrastructure projects and the mechanism for reviewing operating budget projects. The five year Capital Improvement Program is reviewed and revised yearly with ten year projections included to aniticipate and plan for projects involving public facility improvements and major equipment purchases. By planning and maintaining the town's infrastructure, facilities and equipment, it balances the needs and the Town's financial ability on both a short and long term basis.

Road Work: The Town accomplished one reconstruction project and and four paving projects:

Paving Projects:

Beech Ridge Road: Drainage improvements were made and then the road was shimmed and overlaid from the Noble High School Entrance to the Berwick Town Line.

Reconstruction Projects:

Randall Road: Approximately 450 feet of Randall Road near the "corner" was rebuilt and consisted of improved drainage, removal of trees and stumps and then the Road from the "corner" to the end of the Road was shimmed and overlaid.

Diamond Hill Road: The Town began the three year road improvement project on Diamond Hill Road. This year the phase consisted of removing the trees and stumps within the right of way, drainage improvements and the installation of the base and sub-base gravel from Beech Ridge Road to Governor Goodwin Road. The following two phases that will be completed in FY2018 and FY 2019 and will consist of the base pavement and surface pavement respectively.

Community Center: This year saw the final phase ofthe Community Center Master Plan, completed in 1998, finally constructed. The Town installed a 1/2 mile walking trail along the perimeter of the mulit-purpose fields along with recreating the 1/2 mile woods loop. A rebound wall was also added to the basketball court to allow people of all ages to practice Tennis, Soccer, Lacrosse, Handball or to just bounce a ball against.

Transfer Station: In January, the Town of North Berwick and South Berwick ended our 30 year relationship of transporting our waste and recycleables through a shared roll-off truck. The truck suffered a catastrophic engine failure and when reviewing whether to replace the vehicle, the Town's found that we could privitize the hauling and save significant money in the process. The Town'e ended our agreement and entered into a ong term contract with Oceanside Rubbish to perform our hauling, saving over $10,000.00 a year. The Town also began the process of moving to single stream recycling by moving the existing paper/cardboard compactor and making improvements to the Recycling Building. It is anticiapted to begin Single Stream Recycling in August of 2018.

I again would like to express my sincerely gratitude to all the Department Heads, employees, volunteer boards and committees who bring a high degree of enthusiasm, teamwork, and resolve to the Town's business. Their hard work and dedication is the backbone of our community and I never cease to marvel at their unceasing dedication and commitment to the needs of our community and the excellent work they perform on a daily basis.

I again want to thank the members of the Board of Selectmen for their leadership and support of the Town staff and myself. I would also like to thank my wife, Shannon, two daughters, Ali and Paige and son Ethan whose unending love and support I truly cherish. I am truly blessed.

Respectfully submitted,

Dwayne G. Morin, Town Manager

In Memoriam

For the year July 1, 2016 through June 30, 2017

Name	*Age*	*Date*
Bell,Marjorie F.	90	April 9, 2017
Beyer,Charles Gordon	90	September 18, 2016
Bossie,Jeannette	91	November 22, 2016
Boston,Edward M. Sr.	81	May 25, 2017
Bouchard,Roger Anthony	70	July 16, 2016
Bourgoin,Clara Antoinette	90	December 9, 2016
Brooks,Vera Alberta	85	October 22, 2016
Chabot,Raymond Paul	56	June 14, 2017
Colby,Ronald Lester	75	May 25, 2017
Cole,Robert Gray Sr.	88	January 17, 2017
Dubois,Gloria Louise	65	July 6, 2016
Dumont,Victor Roland Sr.	79	November 6, 2016
Edgecomb,Diane M.	51	September 16, 2016
Emerson,Priscilla Betty	86	September 27, 2016
Frechette,Robert R. Sr.	78	January 20, 2017
Goodwin,Janet Louise	77	January 10, 2017
Gould,Phyllis A	88	December 31, 2016
Haley,Brenda Jean	56	June 26, 2017
Hall,Frank Pierce	97	October 12, 2016
Hall,Gladora Gene	89	November 25, 2016
Hickey,Daniel M	79	November 11, 2016
Holland,Alexander William	25	October 27, 2016
Jepson,Elaine Maxine	90	January 22, 2017
Kallelis,Lucille C.	81	November 7, 2016
Kelso,William J.	85	December 27, 2016
Martens,Christopher	59	December 8, 2016
Mathews,Carleton Chester	88	September 7, 2016
McDonald,Constance T.	85	August 25, 2016
Menard,Timothy R.	51	March 26, 2017
Monaco,Louis C	68	August 19, 2016
Parry,Ira Eustace Jr.	80	March 8, 2017

Name	*Age*	*Date*
Pratt,Avis L	91	July 13, 2016
Rainsford,Stephen Bigelow	76	December 11, 2016
Randall,Richard Reginald	80	December 31, 2016
Rendell,Marilyn Elaine	83	September 13, 2016
Repetto,Mary E.	99	September 17, 2016
Reynolds,Leighton Allen	73	May 10, 2017
Riley,Margaret Rebecca	64	May 14, 2017
Shibles,Robert Earl	80	August 1, 2016
Spitznas,Thomas Albert	88	August 12, 2016
Tautkas,Mildred A.	93	July 22, 2016
Thomson,John David II	64	January 8, 2017
Thyng,Marie Claudette	78	August 14, 2016
Vaillancourt,Raymond R.	79	August 8, 2016
Watson,Dorothy L.	67	February 20, 2017
Williams,Lora Ann	48	February 17, 2017

Inland Fisheries and Wildlife

Hunting/Fishing Licenses issued	200
Boats registered	284
ATVs registered	208
Snowmobiles registered	172

Licensed Dogs

Male	33
Female	27
Neutered Males	235
Spayed Females	222

Vital Statistics

Marriages:	37
Births:	22

Voter Registration

New Registered Voters	270
Active Registered Voters	3806

Elections

Date	**Election**	**Voters**
November 8, 2016	State Election	2897 ballots cast
April 8, 2017	Town Meeting	137 ballots cast
	Budget Meeting	55 voters in attendance
June 8, 2017	SAD 60 Budget Meeting	26 voters in attendance
June 13, 2017	SAD 60 Referendum	178 ballots cast
June 13, 2017	State Referendum	179 ballots cast

Attest: /s/ *Christine Dudley*, Town Clerk

Report of the

RESCUE SQUAD

To The Citizens of North Berwick:

Another year has come and gone, and North Berwick Rescue continues to grow and improve to provide the very best in Emergency Medical Services (EMS) to the residents and visitors of North Berwick.

This year has been another busy year with emergency responses, and with the growth of the town, we will continue to answer many calls for service. The state this year though switched are run reporting data collection system, making it hard to get a graph that shows the types and numbers of each call, and while this makes looking at data more difficult it did save us money as the state funded the new system.

We have an extremely dedicated and talented staff of EMS professionals that provide the very best emergency care for our small town, and while all the other area towns are adding paid staff and more shifts, we need to continue to support our employees. To do this, our budget again reflects an increase, but a much smaller one as we have been doing what needs to be done for a few years now. We strive to retain and recruit the best, and we are fortunate that the Town of North Berwick has been very supportive in helping us achieve this goal. With this increased request, North Berwick Rescue again is also increasing its share of costs which is generated from billing revenue, and we continually look at ways to revenue share and keep the budget at the lowest levels possible.

Thank you for the support that all have given and we look forward to another great year! Be Safe

Michael Barker, Rescue Chief and *Nick Pelletier*, Asst. Chief

Report of the

POLICE DEPARTMENT

To The Citizens of North Berwick:

Another year has come and gone and we hope that you and your families have experienced a great year. The North Berwick Police Department has had another busy year handling 6,374 calls for service. This was an increase of 767 calls over last years total. In addition to the calls officers conducted 4,458 property checks on vacant homes and businesses. Property crimes have increased significantly this year. Much of this increase we have found to be connected with drug activity in one way or another. The police department has taken a proactive approach to this problem. One of the steps we have taken was training an officer to be a state certified drug recognition expert. He is one of just a handful throughout the State of Maine that has this training and can testify in court as an expert witness. Another approach we took was to team up with DEA and have a Drug Take Back Day. We were very successful in filling a 10 gallon trash bag with expired and unused prescription medication from around North Berwick. This effort kept dangerous drugs from being discarded improperly and lessening the chance of property crimes.

The police department has also created a new web site www.northberwickpolice.com. This web site was created to help keep the public better informed of police department issues and allow for some police related business to be conducted. This is also another way for us to work with the public and provide a better service to the Town. On behalf of all the men and women of the North Berwick Police Department I would like to thank you for your continued support to the police department.

The following is a summary of the calls the North Berwick Police Department handled during fiscal year July 01, 2016 to June 30, 2017. A complete list can be obtained at the police department.

Abandoned Vehicles	6	Assist Rescue	260	Bomb Scare	2
Domestic Disturbance	105	Domestic Dispute	40	Assist Citizen	239
Theft/Fraud/Forgery	141	Assaults	9	Computer Crimes	6
Parking Violation	49	Abuse/neglect	1	Assist Other	96
M/V Complaints	192	M/V Crash PD	142	M/V Crash PI	55
Sex Offenses	10	Warrant Arrest	10	Juvenile Offenses	24
Burglary	41	Burglary of a M/V	10	Civil Disputes	11
Suspicious Activity	209	Assist Fire	58	Burglar Alarms	56
Drug Offenses	26	Vandalism	61	Threatening	9
Motor Vehicle Stops	3101				

Respectfully submitted,

Stephen C. Peasley, Police Chief

Report of the

FIRE DEPARTMENT

To the Citizens of North Berwick:

Once again I would like to thank the town's people of North Berwick for their continuing support of the North Berwick Fire Department. It is due to this support that, we are able to give and better our services to the town, by training and equipment purchases.

If you are interested in joining please feel free to come to the station and talk to me or any of the fire fighters that are here. If no one is there feel free to call and we can set up a time to meet.

The North Berwick Fire Department responded to the following number and types of calls for the fiscal year July 2016 - June 2017:

Electrical Fire	3	Fire/smoke alarms	38
Assist other NB agency	33	Structure Fires	3
Carbon Monoxide calls	7	Hazardous Materials	15
Chimney Fires	0	Misc./Public Assist	2
Wires Down	22	Investigations	14
Grass/Brush/Woods	2	Equipment Fire	2
Motor Vehicle Accidents	56	Tree Down	2
Vehicle Fire	3		
Mutual Aid	45	**TOTAL CALLS**	**247**

Respectfully submitted,

Brian Gosselin

Fire Chief

Report of the

PLANNING BOARD

To the Citizens of North Berwick:

This past year, the Planning Board has been quiet with commercial development but active with review of projects including minor subdivisions and conditional use permits.

The board started the year reviewing potential zoning changes and ended the year with review of additional zoning changes for the upcoming Town Meeting.

The boards intention when time permits is to review the comprehensive plan and present pertinent ordinance changes based on the comprehensive plan and resident requests. The board looks forward to meeting with the Selectmen to provide a common path for the Town's future development.

We encourage all members of the public to attend the meetings and participate in the process.

I would like to recognize and thank the current members of the Board that volunteer many hours of the their time to assist the Town with this important service; Barry Chase, John Morse, Matthew Qualls, Ann Whitten and David Ballard. I also want to thank the efforts of Susan Neihoff our stenographer.

Respectfully submitted,

Geoffrey Alena, Chairman Planning Board

Report of the

ZONING BOARD OF APPEALS

To the Citizens of North Berwick:

The Zoning Board of Appeals did not hear any appeals during during the period July 1, 2016 to June 30, 2017.

The Zoning Board of Appeals members for this time period were; Craig Linscott, Julie Fernee, Todd Hoffman, Kevin Mayfield, Gregg Drew and Tim Kezar.

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

Report of the

CODE ENFORCEMENT OFFICER

To the Citizens of North Berwick:

It is the goal of the Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities and to insure a successful outcome.

Permits are required for various land use and construction activities. To be certain, call the Town Office for information about permits and permit fees. Permits do expire, for work not started within 1 year and not substantially completed within 2 years.

Growth Permits Issued:

Single Family	28

Building Permits Issued:

Single Family Homes	28	Decks	12
Accessory Dwellings	1	Swim Pools	10
Garages/Barns/Sheds	40	Replacement Home	1
Remodels	11	Sign	7
Additions	9	Miscellaneous	10
Piers, Docks	0	Commercial Building	4
		Total	**133**

Plumbing Permits Issued: 147
Electrical Permits issued: 120

Total Value	**$5,881,050.00**
Total Permit Revenue	**$66,809.81**

Impact Fees Received:

Recreational Impact Fees	**$21,333.27**
Open Space Impact Fees	**$10,666.73**

Respectfully submitted,

Roger Frechette

Code Enforcement Officer

Report of the

GENERAL ASSISTANCE ADMINISTRATOR

To the Citizens of North Berwick:

During the fiscal year 2017, General Assistance was granted to the citizens of North Berwick in the amount of $1,882.02. The majority of this assistance was for rent and electricity. Other forms of assistance included prescriptions, household and personal supplies, food, trash bags, and water bills. The State of Maine reimbursed the Town of North Berwick $1,206.76 of the total expended. General Assistance is expended in the form of Purchase Orders to the vendors. No money is given directly to the recipients.

Applicants are sometimes denied assistance because they do not meet the guidelines set by the State of Maine. These guidelines include, but are not limited to income, age, use of income and work search requirements.

There are times when applicants are referred to other agencies such as Low Income Home Energy Assistance Program and York County Community Action Corp. for heating and electrical assistance and Job Service for employment. Applicants have also been referred to the Town Fuel Assistance program when applicable. Some applicants take advantage of the "aspire" program, run by the Department of Human Services, to gain new job skills and further their education. Clients are referred to the local food pantry and GED program when appropriate.

If a person expects to return for future assistance, in most cases, he or she must prove they have been job searching or provide proof from a doctor that they are unable to work. It is also necessary for return applicants to be able to show how all money received for the previous 30 days has been spent.

The Town of North Berwick is able to help, due to the generosity of all the taxpayers in town. You can be assured that the recipients are very thankful for the help in their time of need. The hope is that the day will come when they can reciprocate and help others.

Respectfully submitted,

Marianne J. Benedict

General Assistance Administrator

Report of the
ASSESSING AGENT

To the Citizens of North Berwick:

The assessment function is to deliver an assessment roll, timely and accurately. The assessment roll makes possible the foundation that funds our public schools, police, fire and rescue departments as well as other public services citizens depend on and have come to expect and enjoy.

The Town of North Berwick and South Berwick share an Assessing Agent. The agent serves in North Berwick on Tuesday and Wednesday each week and in South Berwick on Monday, Thursday and Friday. The two communities share the cost of this position with South Berwick contributing 3/5 and North Berwick contributing 2/5 of the annual cost.

In preparation for the fiscal year beginning July 1, 2016 there were 29 mapping changes as well as field inspections and property valuation reviews on more than 200 properties. Those adjustments recognized changes resulting from home additions or alterations, construction of decks, shed and garages as well as new home construction.

The Sales Analysis Return, which is the annual audit of tax assessments by the Maine Revenue Service, resulted in certification of an average assessed ratio of 100%.

Applications for any current use program such as Tree Growth or Open Space or exemption programs such as the Homestead, Veteran or Blind Exemption must be submitted on or before April 1st each year in order to be effective for the tax year.

Forms for these programs or exemptions are available at Town Hall or at http://www.maine.gov/revenue/forms/.

Respectfully submitted,

Craig Skelton
Assessing Agent

Report of the

PARKS, LAND AND RECREATION

To the Citizens of North Berwick:

What another great year for the Parks & Recreation Department. The community center truly is busier than ever with our newest addition of the Madeline Blaisdell Memorial Walking Trails around the community center area. There is an upper walking loop and the newly re-done Woods Loop. Both are approximately .48 miles each. The woods loop is a wonderful walk through nature. You might see some tiny little critters, cross over some small bridges and even walk across our 150' bog walk. It really is lovely and we hear the kids love it. We also added a new bench in each playscape area and two located on the outside of the upper walking loop. Lastly, we added a fantastic rebound wall for everyone to enjoy. There is also a new kiosk station with a map of the facilities and signage around the trails to help you find your way. We are hoping to put an outside water bubbler for all to enjoy while utilizing the facilities. Lastly, we would like to add a few more trees and a bit of landscaping around the property for some more beautification. While enjoying the area you may see children running around the fields for different sports teams or just enjoying all there is to do.. We hope there is now something for everyone to enjoy at the North Berwick Community Center Area. If you haven't checked it all out, come on by.

Summer Camp in North Berwick was a tremendous success with 70+ campers signing up. We tried rollerskating and even went to the Rye Science Center to try a few different trips along with all the favorites like Fun Town, Splash Town, Aquaboggan, Smitty's, Hilltop Fun Center, Fort Foster, Glo Bowling, York's Wild Kingdom and the trampoline park. The Parks & Recreation department continues to do our annual events such as the Easter Egg Hunt, Earth Day, "A Day in the Park 5K Race", Mill Field Festival, Halloween Howler and the Tree Lighting. I also answered 167 Santa letters that came in from the Tree Lighting, PTO Santa Breakfast and the NB Post Office. The Canal Street Playground seems to be being used on a daily basis by several children of all ages. We are so happy it is such a nice play space with different options in the downtown area.

We continue to support the following programs: N.B.A.A. Baseball & Softball, Noble Travel Soccer along with our own programs such as: NB running club, summer camp and our largest the fall soccer program. That program has an average of 140+ players on 15-18 teams each year and is enjoyed by kids ranging from pre-school to 6th grade.

The Senior Citizens enjoyed their "Pot Luck Lunches" the second Monday of each month from September through June.. It is a lot of fun for all who attend. All ages are welcome so come join us! We are trying to plan a Spring Trip to Stars On Ice, so watch for more information on that.

Thank you to all of the folks who volunteer or bake for the different events, without you all the programs and events would not be as successful as they are. I appreciate everyone's continued support of me and the Parks and Recreation Department. I would like to end by saying a huge "Thank You" to the members of the Parks and Recreation Commission who give endless hours to help with the various events and programs throughout the year. For more general information and events visit the Parks and Recreation section on the town website at www.townofnorthberwick.org or "like" the NB Rec Facebook page. You can also pick up our annual NB Activities Booklet at the town hall or access that at the town website.

Respectfully submitted,

Kristie L. Michaud, Parks & Recreation Director

Report of the AGRICULTURAL AND CONSERVATION COMMISSION

To the Citizens of North Berwick:

During the past year, we have looked at a variety of issues pertaining to agriculture and conservation.

First, we would like to thank the voters for passing an amendment we proposed in last year's town meeting: Allowing folks to raise chickens in most zones in town. We hope that feathered friends are clucking contentedly all over town and providing you with local tasty eggs.

Also notably, work is progressing apace to create a walking trail in the newly designated Town Forest off Maple Street. If you would like to volunteer with trail creation this spring and early summer, please get in touch with us here: sofie.art@gmail.com - or even better: Come to a meeting, which is held on the 4th Tuesday of any given month, at Town Hall, at 6:30 in the evening.

Pollinator health is an issue many in town feel compelled to act progressively on. Lack of food and places to live are the main challenges that our pollinators face; to help them out it's best to let some flowering "weeds" grow rather than to keep large areas of grass short with the help of harsh chemicals. Equally if not more helpful is sowing plants that pollinators enjoy and need, and we'd like to help you out with this. We will be at town meeting distributing a mixture of flower seeds designed to provide food for pollinators throughout the year. If you'd like some so you can plant a few pretty flowers for our pollinators, please stop by and say hi!

Respectfully Submitted,

Sofie Larsen, Chair

Report of the

TRANSFER STATION - RECYCLING CENTER

The following is a breakdown of the municipal solid waste disposed at the Pine Tree/Casella Transfer Waste Facility in Westbrook:

North Berwick Transfer Station	610.46 Tons
Total to Pine Tree/Casella:	**610.46 Tons**

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2016 to June 30, 2017:

Demolition Debris	148.41 Tons	Glass	34.62 Tons
Plastics	20.34 Tons	Clothes	50.20 Tons
Scrap metal	66.53 Tons	Shingles	7.33 Tons
Cardboard/Mixed Paper	183.78 Tons	TV's & monitors	2.86 Tons
Aluminum	1.74 Tons	Income Generated	$37,482.99
Returnables	302,373 Returns		

In addition, in September, 2016, the Town held it's Annual Hazardous Waste Day inconjunction with the Berwick and South Berwick where residents were allowed to bring their Household Hazardous Waste to So. Berwick Regional Transportation Center, which was safely disposed by Clean Harbors Environmental.

In January 2017, the Town of North Berwick and Town of South Berwick ended our thirty year relationship in the transportation of our waste and recyclables to the various disposal sites. The Town's found that it would be less expensive to utilize a private hauler and entered into a five year contract with Oceanside Rubbish for the hauling of our waste and recycleables. Below is a table representing the PAYT program:

Revenues:		***Expenditures:***	
Balance FY 16	$157,068.37	Disposal(Pinetree)	$44,963.89
Bags	$105,560.00	Transportation (Oceanside)	$28,725.36
Third Party Billing	$0.00	Hazardous Waste Day	$3,923.18
Misc.	$20,258.03	Bag Purchase	$0.00
Interest Income	$72.77	Misc.	$0.00
Subtotal	$282,959.17	Subtotal	$77,612.43

Balance profit/(loss) ***$205,365.92***

Respectfully submitted,

Richard Anderson, Supervisor

Report of the

D.A. HURD LIBRARY

The D.A. Hurd Library provides information services to the residents of North Berwick, and to all of the students, parents, and faculty in MSAD #60. The Library is governed by twelve volunteer members of a Board of Trustees. The library's programs and services are supported with funds provided, in large part, by the town of North Berwick. Supplemental monies from grants, memorial donations, gifts, and fees provide additional financial support for special projects and programs.

The library director is responsible for the daily operation of the library. Five full-time and/or part-time employees, including the library's director, and a core group of dedicated volunteers work to provide library visitors with free access to a wide range of information in multiple formats. The library's collection of nearly 35,000 items includes a wide variety books in print and on compact disc for people of all ages, interests, and reading abilities; popular films, documentaries, and television shows on DVD; local historical & genealogical resources.

We just wanted to share a few fun facts (yes, we keep statistics!) about your library that you may not know:

- Thanks to generous grant funding from the Kennebunk Savings Bank, the Hurd Library was able to join the Maine Infonet Library System (MILS), a shared library system that brings together smaller libraries from across the state. MILS is managed and supported by Maine InfoNet. Our library customers now have easy access to 4.6 million unique titles and 8.9 million items from 100 university, college and public libraries across the state.
- Last year, we sent 1,305 items to other libraries in response to requests from their customers. Our patrons requested 974 items from libraries throughout the state.
- Our patrons asked our help to answer over 4,200 reference questions.
- A Hurd library card gives you free access to over 10,000 E-books and nearly 5,000 downloadable audiobooks through the cloudLibrary by bibliotecha. You have access to 62 research databases through MARVEL!
- In the past year we hosted 358 programs for audiences of all ages including, but not limited to, our weekly outreach to local senior housing centers, pre-school story hours, and our Wednesday knitting group.
- A collaborative grant (with Berwick & South Berwick Public Libraries) from Kennebunk Savings Bank allowed us to offer discounted admission passes to area museums. This year we have added the Boston Museum of Science to our museum pass program.

- At 100Mbs, the library has one of the best internet connections in our community, offering public access computers and free WiFi for use with personal devices. During the past year, visitors sat down 1414 times to take advantage of our public access computers to connect with friends and family, search for employment opportunities and apply for jobs, complete online course work, and explore their own personal interests. This year we are adding our ability count the, as of now countless, number of people who use our WiFi with their own devices.
- We can issue you a library card for the Portland Public Library that will provide you with free access to additional online materials.
- What is your Library worth to you? How much would you pay out-of-pocket for the Library services. We used the Library Use Value Calculator (http://www.maine.gov/msl/services/calculator.htm) to determine that our library provided over $1,022,000 in services during the past year. That's a lot of bang for your buck – over $4.00 per $1.00 invested!

The library is open Monday, Wednesday, and Friday 9:30-5:00; Tuesday and Thursday 1:00-7:00; and Saturday 9:30-1:00. Further information about library services and programs is available online at http://www.da-hurd.lib.me.us or Facebook, or via phone at 676-2215. We welcome your thoughts and suggestions. Stop by for a visit.

We graciously accept your donations of gently used books and DVDs to add to our collection or to put in our annual Book & Bake Sale.

Respectfully submitted,

Beth Sweet, Library Director

Report of the

S.A.D. #60 SUPERINTENDENT

January 26, 2018

Dear Noble Community Members,

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

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

Inspired Learners – Empowered Citizens

The revised Mission is:

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

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

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

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

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

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

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

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

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

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

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

Sincerely,

Steve Connolly
Superintendent of Schools

NOBLE
NORTH BERWICK | BERWICK LEBANON

Annual Report to the Town of North Berwick

A Message from Representative Representative Jennifer Parker

Dear Residents of North Berwick,

It is an honor to serve as your State Representative. I hope to retain your trust and build upon the work I've done representing you.

This year the Legislature's agenda will be limited mostly to emergency legislation and bills carried over from 2017. We are scheduled to adjourn by the end of April.

The bills we will be taking up cover a wide range of topics, but our chief focus will be on making sure Maine properly implements the MaineCare expansion overwhelmingly passed by voters last November. We will also continue to wrestle with education costs, revenue sharing and property taxes, revisit our approach to energy and technology infrastructure in the wake of recent storms, find consensus on the voter-approved citizen initiative legalizing the limited recreational use and sale of marijuana and address any unexpected situations that might arise during the spring.

This year I will once again serve on the Legislature's Health and Human Services Committee. We will work to implement the recommendations of a task force that studied Maine's opioid crisis, help craft new rules for the medical use of marijuana, review the laws and regulations governing child care and other issues concerning the health and welfare on Maine's citizens.

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.

When the House is in session, students from elementary school through high school are invited to serve as honorary pages. This is a great opportunity to participate in the legislative process, and I'd love to host students during the upcoming session. Please contact me if you know of someone who is interested.

I'd also like to hear from you 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. 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)

Annual Report

A Message from Senator Ron Collins

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

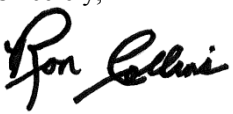
Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of $20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need help in navigating the state bureaucracy. I can be reached in Augusta at 287-1505, or by email at rcollins7@maine.rr.com. Thank you for allowing me to be your senator.

Sincerely,



Senator Ron Collins

Annual Report to the Town of North Berwick

A Message from Representative Representative Beth O'Conner

Dear Friends and Neighbors,

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

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

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

Sincerely,

Beth O'Conner
State Representative
Proudly Serving the Citizens of District 5 – Berwick and North Berwick (part)

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510–1904

Dear Friends:

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

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

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

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

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

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

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

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

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

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

Sincerely,

Susan M. Collins
United States Senator

United States Senate
133 Hart Senate Office Building
Washington, DC 20510
(202)-224-5344
www.KingSenate.gov

Dear Friends,

Representing Maine in the United States Senate is an honor.

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

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

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

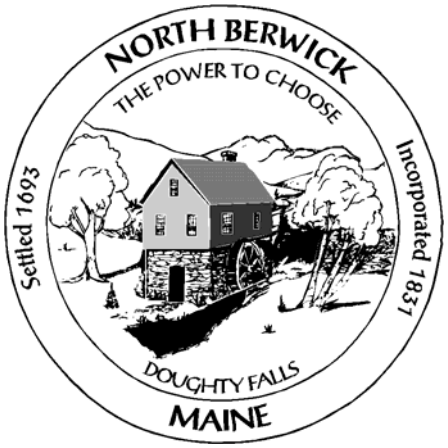
Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and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

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

Sincerely,

Angus S. King, Jr.
United States Senator

Town of North Berwick
Financial Reports



FY2017 Annual Report
Town of North Berwick, Maine

July 1, 2016 through June 30, 2017

BANK/*FUND*/Account	**Account #**	**Balance**
KENNEBUNK SAVINGS BANK		
Municipal account	24239952	$3,597,262.84
Checking Account	66122452	$50,000.00
Credit Card Account	44005154	$0.01
Rapid Renewal	33834352	$1.00
HRA Account	2169952	$4,588.97
Town Fuel Fund	2066252	$16,649.74
Trust Funds/Cemeteries:		
Friends Account	24238252	$ 78,350.82
Hillside Account	24238352	$119,834.40
Mt. Pleasant Account	24238452	$16,085.27
Neal Account	24238552	$19,000.11
Private Account	24238652	$6,301.91
Cole - restricted - CD	24261352	$358.77
Other Trust Funds:		
Lucia Hanson Fund	8000115020	$1,345.35
Ella Greenleaf Endowment Fund	8000206920	$4,112.19
Judge Hobbs Fund	8000205620	$18,218.59
Escrow Accounts:		
Joseph C. Putnam gravel pit escrow	24262352	$3,570.03
Quint Escrow	1925352	$ 4,233.72
Quint Pit 2011	2127952	$601.67
Hannaford	2174852	$6,068.66
Hussey Sinking Fund	24248552	$267.79
Pay As You Throw Enterprise Fund	24247952	$20,290.23
Equipment Fund	24240152	$178,056.77
Town Hall Fund	24261252	$4,634.01
Caleb Foundation	24262252	$42.96
Mountain View Estates	2215752	$3002.29
LRB Investments	2214452	$6004.65
Aroma Joes	2221552	$5006.09
Country Estates	2226652	$19,021.29

As of June 30, 2017, $5,500,000.00 was pledged by Kennebunk Savings Bank through the Federal Reserve Bank of Boston to collateralize our investments; therefore, all monies up to that amount, deposited by the Town of North Berwick in any account, are insured against unforeseen losses over and above the regular FDIC $100,000.

Respectfully submitted,

Marianne J. Benedict

Deputy Treasurer

Report of the

TAX COLLECTOR

The following tax collection information is for the 2017 Fiscal year:

Original Commitment	$7,243,150.32
Homestead Exemption	$100,926.00
BETE Reimbursement	$1,020,123.27
Supplementals	$11,637.78
Total	$8,275,837.37

Taxes Collected	$6,917,011.11
Homestead Exemption Revenue	$100,926.00
BETE Reimbursement	$1,020,123.27
Abatements	$9,451.66
Outstanding Taxes	$228,325.24
Total	$8,275,837.37

Respectfully submitted,

Kathryn Jacques,

Deputy Tax Collector

VALUATION OF THE TOWN OF NORTH BERWICK
2017 BREAKDOWN OF ASSESSMENTS
TAX RATE SET AT $12.60 PER THOUSAND

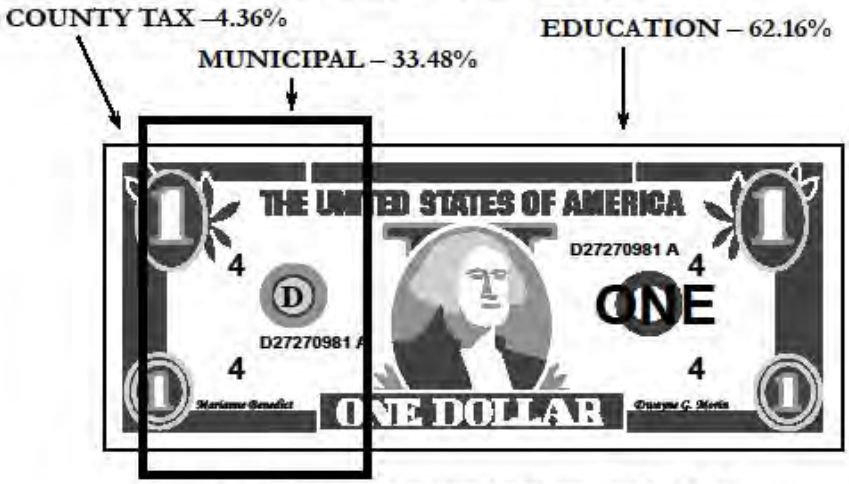
VALUATION

Real Estate Valuation		$553,905,600.00
Personal Property		$73,242,900.00
Hometead Exemption		$8,010,000.00
,BETE Value		$80,962,172.00
Subtotal		$716,120,672.00

EXEMPTIONS

Municipal Properties	$39,703,900.00	
State of Maine Property	$239,700.00	
Veterans	$992,000.00	
Blind	$20,000.00	
Pollution control exempt	$1,204,000.00	
Non-profit Organizations	$8,449,800.00	
Subtotal	$52,295,300.00	
TOTAL VALUATION		**$663,825,372.00**
Appropriations:		
County Tax		$364,750.00
Municipal		$4,243,843.00
TIF		$22,512.42
S.A.D. #60		$5,199,709.00
Deductions:		
State Revenue Sharing	$142,900.00	
Other Revenues	$1,586,500.00	
Homestead Exemption	$100,926.00	
BETE Reimbursement	$1,020,123.37	
Subtotal		$6,980,365.05
Overlay		$262,785.27
TOTAL COMMITMENT TO TAX COLLECTOR		**$7,243,150.32**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2017



MUNICIPAL BUDGET BREAKDOWN - $0.3348

General Government $0.0757

Health & Social Services $0.0125

Overlay $0.0301

Debt $0.0110

Parks & Recreation $0.0118

CIP $0.0076

Public Safety $0.1557
(Police, Fire, & Rescue)

Other/Library $0.0305

TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2017

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
TOWNWIDE						
MF FESTIVAL	$25,480.01	$12,640.51	$12,839.50		$12,839.50	49.61%
SCHOLARSHIP	$0.00	$2,000.00	-$2,000.00		-$2,000.00	
INSURANCES	$90,500.00	$92,835.40	-$2,335.40		-$2,335.40	102.58%
UNANTEXPENSE	$5,000.00	$315.55	$4,684.45		$4,684.45	6.31%
ELECTIONS	$0.00	$775.02	-$775.02		-$775.02	
FICA/MEDICAR	$110,000.00	$110,258.72	-$258.72		-$258.72	100.24%
HRA INSUR	$67,370.54	$9,104.58	$58,265.96		$58,265.96	13.51%
CALEB TIF	$22,513.00	$22,512.42	$0.58		$0.58	100.00%
COUNTY TAX	$364,750.00	$364,747.28	$2.72		$2.72	100.00%
LIENS	$0.00	$3,414.42	-$3,414.42		-$3,414.42	
SUBTOTAL	$685,613.55	$618,603.90	$67,009.65	$0.00	$67,009.65	90.23%
CAPITAL IMPROVEMENTS						
ROAD PROJECT	$113,610.00	$113,607.50	$2.50		$2.50	100.00%
ROAD PROJECT	$198,722.98	$116,620.10	$82,102.88		$82,102.88	58.68%
CANINE	$400.00	$0.00	$400.00		$400.00	0.00%
POL VEHICLE	$37,215.00	$35,925.00	$1,290.00		$1,290.00	96.53%
FIRE VEHICLE	$67,200.00	$67,168.10	$31.90		$31.90	99.95%
HWY VEHICLE	$62,496.59	$57,534.00	$4,962.59		$4,962.59	92.06%
FIRE BUILD	$11,700.00	$11,600.00	$100.00		$100.00	99.15%
HWY BUILD	$33,000.00	$33,321.00	-$321.00		-$321.00	100.97%
TS BUILD	$6,000.00	$6,701.93	-$701.93	$126.12	-$828.05	113.80%
TOWN HALL	$95,915.00	$95,915.00	$0.00		$0.00	100.00%
COMPLEX	$35,288.04	$13,581.13	$21,706.91	$3,744.52	$17,962.39	49.10%
SUBTOTAL	$661,547.61	$551,973.76	$109,573.85	$3,870.64	$105,703.21	84.02%
						-
TOWNOFFICE						
NEWSLETTER	$3,500.00	$3,786.21	-$286.21		-$286.21	108.18%
TRAIN/EDUC	$1,250.00	$385.21	$864.79		$864.79	30.82%
CABLE TV	$0.00	$660.24	-$660.24		-$660.24	
COMPUTER	$14,500.00	$13,314.97	$1,185.03	$79.90	$1,105.13	92.38%
DUES/FEES	$6,100.00	$5,964.00	$136.00		$136.00	97.77%
SUPPLIES	$8,000.00	$8,914.85	-$914.85	$79.99	-$994.84	112.44%
EQUIPMENT	$7,000.00	$5,308.58	$1,691.42		$1,691.42	75.84%
POSTAGE	$12,000.00	$9,303.27	$2,696.73		$2,696.73	77.53%
UTILITIES	$15,650.00	$19,881.70	-$4,231.70	$167.51	-$4,399.21	128.11%
ELECTRIC	$12,300.00	$17,196.25	-$4,896.25		-$4,896.25	139.81%
SEWER/TOILET	$0.00	$914.66	-$914.66	$314.86	-$1,229.52	
HEATING OIL	$0.00	$8,567.40	-$8,567.40		-$8,567.40	
WATER	$0.00	$1,199.31	-$1,199.31	$403.65	-$1,602.96	
TELEPHONE	$6,850.00	$4,309.73	$2,540.27		$2,540.27	62.92%
TOWN REPORTS	$5,000.00	$4,786.00	$214.00		$214.00	95.72%
LEGAL	$20,000.00	$9,721.47	$10,278.53	$90.59	$10,187.94	49.06%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
ELECTIONS	$12,797.25	$8,246.83	$4,550.42		$4,550.42	64.44%
INSURANCE	$15,880.00	$14,456.83	$1,423.17		$1,423.17	91.04%
MSRS	$11,860.00	$13,920.33	-$2,060.33		-$2,060.33	117.37%
REG SALARY 1	$32,250.00	$34,349.39	-$2,099.39		-$2,099.39	106.51%
AUDIT	$7,500.00	$7,500.00	$0.00		$0.00	100.00%
LIENS	$0.00	$23.00	-$23.00		-$23.00	
JANITORIAL	$11,750.00	$24,216.66	-$12,466.66		-$12,466.66	206.10%
SUBTOTAL	$204,187.25	$216,926.89	-$12,739.64	$1,136.50	-$13,876.14	106.80%
SELECTMEN						
OFFICER STPD	$5,200.00	$5,200.00	$0.00		$0.00	100.00%
SUBTOTAL	$5,200.00	$5,200.00	$0.00	$0.00	$0.00	100.00%
D.A HURD LIBRARY						
OPERATION	$90,917.07	$66,884.09	$24,032.98	$22,161.07	$1,871.91	97.94%
HEATING OIL	$0.00	$283.05	-$283.05		-$283.05	
FICA/MEDICAR	$12,103.00	$8,358.49	$3,744.51		$3,744.51	69.06%
REG SALARY 1	$144,141.00	$123,478.32	$20,662.68		$20,662.68	85.66%
SUBTOTAL	$247,161.07	$199,003.95	$48,157.12	$22,161.07	$25,996.05	89.48%
CODE ENFORCEMENT						
FEES	$0.00	$2,272.50	-$2,272.50		-$2,272.50	
TRAIN/EDUC	$500.00	$378.27	$121.73		$121.73	75.65%
FUEL/GAS	$1,500.00	$0.00	$1,500.00		$1,500.00	0.00%
MILEAGE	$0.00	$665.32	-$665.32		-$665.32	
INSURANCE	$17,460.00	$17,060.93	$399.07		$399.07	97.71%
MSRS	$3,705.00	$3,967.09	-$262.09		-$262.09	107.07%
REG SALARY 1	$56,500.00	$58,818.36	-$2,318.36		-$2,318.36	104.10%
SUBTOTAL	$79,665.00	$83,162.47	-$3,497.47	$0.00	-$3,497.47	104.39%
TAX ASSESSING						
ASSESSING	$52,655.00	$39,684.99	$12,970.01	$12,428.45	$541.56	98.97%
TAX MAPPING	$3,000.00	$2,406.65	$593.35		$593.35	80.22%
SUBTOTAL	$55,655.00	$42,091.64	$13,563.36	$12,428.45	$1,134.91	97.96%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
OFFICE SALARY						
REG SALARY 1	$56,000.00	$54,995.20	$1,004.80		$1,004.80	98.21%
REG SALARY 2	$55,000.00	$54,995.20	$4.80		$4.80	99.99%
REG SALARY 3	$55,000.00	$51,794.08	$3,205.92		$3,205.92	94.17%
SUBTOTAL	$166,000.00	$161,784.48	$4,215.52	$0.00	$4,215.52	97.46%
TOWN MANAGER						
TRAIN/EDUC	$250.00	$166.56	$83.44		$83.44	66.62%
TELEPHONE	$750.00	$632.45	$117.55	$48.15	$69.40	90.75%
MILEAGE	$3,900.00	$3,900.00	$0.00		$0.00	100.00%
INSURANCE	$24,185.00	$24,008.10	$176.90		$176.90	99.27%
MSRS	$6,435.00	$7,731.10	-$1,296.10		-$1,296.10	120.14%
REG SALARY 1	$100,920.00	$100,921.60	-$1.60		-$1.60	100.00%
SUBTOTAL	$136,440.00	$137,359.81	-$919.81	$48.15	-$967.96	100.71%
GRANTS						
SMRPC	$1,758.00	$1,758.00	$0.00		$0.00	100.00%
SHIPYARD	$500.00	$500.00	$0.00		$0.00	100.00%
LEGION	$2,500.00	$2,500.00	$0.00		$0.00	100.00%
YCSHELTER	$2,100.00	$0.00	$2,100.00		$2,100.00	0.00%
CAREUNLIM	$1,373.00	$1,373.00	$0.00		$0.00	100.00%
VISITNURSE	$6,442.00	$6,442.00	$0.00		$0.00	100.00%
YCCAP	$2,250.00	$2,250.00	$0.00		$0.00	100.00%
YCCHILDABUSE	$600.00	$600.00	$0.00		$0.00	100.00%
SOMEAGING	$3,300.00	$3,300.00	$0.00		$0.00	100.00%
YCCNSLSERVIC	$3,000.00	$0.00	$3,000.00		$3,000.00	0.00%
WOODFORDS	$500.00	$0.00	$500.00		$500.00	0.00%
AIDS RESPONS	$750.00	$750.00	$0.00		$0.00	100.00%
SEXUAL ASSRS	$500.00	$500.00	$0.00		$0.00	100.00%
SUBTOTAL	$25,573.00	$19,973.00	$5,600.00	$0.00	$5,600.00	78.10%
PLANNING BOARD						
OPERATION	$2,000.00	$6,652.55	-$4,652.55	$2,654.38	-$7,306.93	465.35%
REG SALARY 1	$4,000.00	$0.00	$4,000.00		$4,000.00	0.00%
REG SALARY 2	$6,000.00	$1,032.58	$4,967.42		$4,967.42	17.21%
OFFICER STPD	$1,000.00	$1,035.00	-$35.00		-$35.00	103.50%
SUBTOTAL	$13,000.00	$8,720.13	$4,279.87	$2,654.38	$1,625.49	87.50%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
ZONING BOARD OF APPEALS						
OPERATION	$3,000.00	$0.00	$3,000.00		$3,000.00	0.00%
REG SALARY 1	$1,000.00	$57.80	$942.20		$942.20	5.78%
SUBTOTAL	$4,000.00	$57.80	$3,942.20	$0.00	$3,942.20	1.45%
HISTORICAL SOCIETY						
OPERATION	$2,500.00	$2,187.99	$312.01		$312.01	87.52%
CEMETERIES	$6,000.00	$9,272.00	-$3,272.00	$262.00	-$3,534.00	158.90%
SUBTOTAL	$8,500.00	$11,459.99	-$2,959.99	$262.00	-$3,221.99	137.91%
CONSERVATION/AGRICULTURAL COMMISSION						
OPERATION	$5,500.00	$0.00	$5,500.00		$5,500.00	0.00%
SUBTOTAL	$5,500.00	$0.00	$5,500.00	$0.00	$5,500.00	0.00%
PARKS & RECREATION						
OPERATION	$11,167.82	$1,995.32	$9,172.50		$9,172.50	17.87%
TRAIN/EDUC	$300.00	$0.00	$300.00		$300.00	0.00%
MISC.	$450.00	$165.00	$285.00		$285.00	36.67%
SUPPLIES	$450.00	$223.72	$226.28		$226.28	49.72%
SEWER/TOILET	$2,250.00	$2,063.22	$186.78		$186.78	91.70%
WATER	$550.00	$48.25	$501.75		$501.75	8.77%
TELEPHONE	$0.00	$472.77	-$472.77	$48.14	-$520.91	
INSURANCE	$18,220.00	$18,401.82	-$181.82		-$181.82	101.00%
REG SALARY 1	$38,500.00	$38,105.40	$394.60		$394.60	98.98%
B&G MAINT	$200.00	$0.00	$200.00		$200.00	0.00%
SENIORS	$3,320.00	$1,192.78	$2,127.22		$2,127.22	35.93%
SOCCER	$4,047.00	$3,000.80	$1,046.20		$1,046.20	74.15%
PROGRAMS	$6,431.80	$4,126.71	$2,305.09		$2,305.09	64.16%
SUMMER PROG	$90,198.86	$29,952.07	$60,246.79	$271.07	$59,975.72	33.51%
ADULT PROGRM	$150.00	$0.00	$150.00		$150.00	0.00%
MOWING	$5,200.00	$3,730.00	$1,470.00	$1,200.00	$270.00	94.81%
SUBTOTAL	$181,435.48	$103,477.86	$77,957.62	$1,519.21	$76,438.41	57.87%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
COMMUNITY CENTER						
OPERATION	$2,925.00	$1,583.59	$1,341.41	$791.86	$549.55	81.21%
MISC.	$200.00	$0.00	$200.00		$200.00	0.00%
SUPPLIES	$2,000.00	$1,707.05	$292.95	$112.34	$180.61	90.97%
PROPANE	$6,000.00	$5,072.39	$927.61		$927.61	84.54%
ELECTRIC	$3,250.00	$1,862.52	$1,387.48	$129.69	$1,257.79	61.30%
SEWER/TOILET	$0.00	$99.68	-$99.68	$99.68	-$199.36	
WATER	$200.00	$238.77	-$38.77	$48.75	-$87.52	143.76%
TELEPHONE	$2,665.00	$2,123.58	$541.42	$78.31	$463.11	82.62%
B&G MAINT	$1,000.00	$1,620.87	-$620.87		-$620.87	162.09%
MOWING	$5,500.00	$3,450.00	$2,050.00	$800.00	$1,250.00	77.27%
JANITORIAL	$3,000.00	$1,245.56	$1,754.44		$1,754.44	41.52%
SUBTOTAL	$26,740.00	$19,004.01	$7,735.99	$2,060.63	$5,675.36	78.78%
MILL FIELD						
OPERATION	$5,000.00	$2,957.81	$2,042.19	$442.00	$1,600.19	68.00%
BUILD MAINT	$9,431.83	$5,796.76	$3,635.07		$3,635.07	61.46%
SUBTOTAL	$14,431.83	$8,754.57	$5,677.26	$442.00	$5,235.26	63.72%
CEMETERIES						
FRIENDS						
MOWING	$0.00	$2,330.00	-$2,330.00	$450.00	-$2,780.00	
HILLSIDE						
WATER	$0.00	$48.25	-$48.25	$48.75	-$97.00	
MOWING	$0.00	$5,900.00	-$5,900.00	$980.00	-$6,880.00	
MTPLEASANT						
MOWING	$0.00	$5,230.00	-$5,230.00	$840.00	-$6,070.00	
NEAL						
MOWING	$0.00	$540.00	-$540.00	$120.00	-$660.00	
PRIVATE						
MOWING	$0.00	$5,750.00	-$5,750.00	$1,320.00	-$7,070.00	
SUBTOTAL	$0.00	$19,798.25	-$19,798.25	$3,758.75	-$23,557.00	
GENERAL ASSISTANCE						
OPERATION	$10,000.00	$1,882.02	$8,117.98		$8,117.98	18.82%
SUBTOTAL	$10,000.00	$1,882.02	$8,117.98	$0.00	$8,117.98	18.82%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
HEALTH OFFICER						
OPERATION	$500.00	$0.00	$500.00		$500.00	0.00%
SUBTOTAL	$500.00	$0.00	$500.00	$0.00	$500.00	0.00%
MSAD 60						
OPERATION	$5,199,709.00	$5,199,734.46	-$25.46		-$25.46	100.00%
SUBTOTAL	$5,199,709.00	$5,199,734.46	-$25.46	$0.00	-$25.46	100.00%
PROTECTION						
ELECTRIC	$46,000.00	$36,594.22	$9,405.78	$2,471.69	$6,934.09	84.93%
DISPATCH	$86,000.00	$84,764.80	$1,235.20		$1,235.20	98.56%
HYDRANT RNT	$124,525.00	$93,387.00	$31,138.00	$31,596.00	-$458.00	100.37%
SUBTOTAL	$256,525.00	$214,746.02	$41,778.98	$34,067.69	$7,711.29	96.99%
POLICE DEPARTMENT						
OPERATION	$17,172.78	$8,591.09	$8,581.69	$379.99	$8,201.70	52.24%
TRAIN/EDUC	$13,100.00	$4,984.55	$8,115.45		$8,115.45	38.05%
COMPUTER	$10,840.00	$9,349.65	$1,490.35	$241.95	$1,248.40	88.48%
EVIDENCE	$1,500.00	$50.00	$1,450.00		$1,450.00	3.33%
UNIFORMS	$11,500.00	$7,009.31	$4,490.69	$460.00	$4,030.69	64.95%
SUPPLIES	$3,400.00	$6,140.08	-$2,740.08	$70.90	-$2,810.98	182.68%
EQUIPMENT	$3,190.00	$1,086.96	$2,103.04		$2,103.04	34.07%
RADIO	$0.00	$50.75	-$50.75		-$50.75	
ELECTRIC	$0.00	$247.68	-$247.68		-$247.68	
TELEPHONE	$7,335.00	$6,293.62	$1,041.38	$456.72	$584.66	92.03%
FUEL/GAS	$18,000.00	$14,109.94	$3,890.06	$1,491.04	$2,399.02	86.67%
TIRES	$2,860.00	$0.00	$2,860.00		$2,860.00	0.00%
INSURANCE	$144,330.00	$130,828.47	$13,501.53		$13,501.53	90.65%
MSRS	$19,725.00	$25,164.16	-$5,439.16		-$5,439.16	127.57%
REG SALARY 1	$545,140.00	$568,708.97	-$23,568.97		-$23,568.97	104.32%
REG OT 1	$15,000.00	$17,137.05	-$2,137.05		-$2,137.05	114.25%
REG SALARY 2	$10,200.00	$0.00	$10,200.00		$10,200.00	0.00%
DARE	$1,200.00	$1,116.91	$83.09		$83.09	93.08%
DETAIL PAY	$13,907.39	$17,160.00	-$3,252.61		-$3,252.61	123.39%
CANINE	$0.00	$113.74	-$113.74		-$113.74	
VEHICLE MAIN	$6,500.00	$6,158.04	$341.96		$341.96	94.74%
SUBTOTAL	$844,900.17	$825,704.97	$19,195.20	$3,100.60	$16,094.60	98.10%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
FIRE DEPARTMENT						
OPERATION	$0.00	$7,842.48	-$7,842.48		-$7,842.48	
TRAIN/EDUC	$3,000.00	$1,841.00	$1,159.00		$1,159.00	61.37%
MISC.	$2,000.00	$1,058.00	$942.00		$942.00	52.90%
SUPPLIES	$1,400.00	$1,671.73	-$271.73		-$271.73	119.41%
EQUIPMENT	$20,000.00	$14,053.82	$5,946.18		$5,946.18	70.27%
UTILITIES	$8,500.00	$5,069.08	$3,430.92	$302.56	$3,128.36	63.20%
SEWER/TOILET	$0.00	$187.16	-$187.16		-$187.16	
HEATING OIL	$8,000.00	$6,069.49	$1,930.51		$1,930.51	75.87%
WATER	$0.00	$144.75	-$144.75	$48.75	-$193.50	
TELEPHONE	$0.00	$1,345.01	-$1,345.01		-$1,345.01	
FUEL/GAS	$1,000.00	$283.66	$716.34		$716.34	28.37%
INSURANCES	$18,000.00	$0.00	$18,000.00	$24,257.92	-$6,257.92	134.77%
PREVENTION	$700.00	$367.33	$332.67		$332.67	52.48%
REG SALARY 1	$24,000.00	$23,363.99	$636.01		$636.01	97.35%
OFFICER STPD	$23,110.00	$22,860.00	$250.00		$250.00	98.92%
EQUIP MAINT	$5,600.00	$2,884.78	$2,715.22		$2,715.22	51.51%
B&G MAINT	$3,700.00	$2,335.67	$1,364.33		$1,364.33	63.13%
VEHICLE MAIN	$10,000.00	$19,197.45	-$9,197.45		-$9,197.45	191.97%
MOWING	$0.00	$880.00	-$880.00	$200.00	-$1,080.00	
SUBTOTAL	$129,010.00	$111,455.40	$17,554.60	$24,809.23	-$7,254.63	105.62%
RESCUE SQUAD						
OPERATION	$20,000.00	$35,293.68	-$15,293.68		-$15,293.68	176.47%
TRAIN/EDUC	$5,000.00	$2,720.00	$2,280.00		$2,280.00	54.40%
DUES/FEES	$575.00	$1,006.89	-$431.89		-$431.89	175.11%
SUPPLIES	$20,000.00	$21,028.31	-$1,028.31		-$1,028.31	105.14%
RADIO	$4,000.00	$3,325.95	$674.05		$674.05	83.15%
OXYGEN	$600.00	$0.00	$600.00		$600.00	0.00%
PROPANE	$500.00	$360.00	$140.00		$140.00	72.00%
UTILITIES	$0.00	$699.86	-$699.86		-$699.86	
ELECTRIC	$3,500.00	$2,829.88	$670.12		$670.12	80.85%
HEATING OIL	$4,500.00	$2,005.15	$2,494.85		$2,494.85	44.56%
WATER	$200.00	$160.83	$39.17	$69.05	-$29.88	114.94%
TELEPHONE	$1,500.00	$1,180.78	$319.22	$48.15	$271.07	81.93%
FUEL/GAS	$750.00	$431.20	$318.80	$83.37	$235.43	68.61%
INSURANCES	$12,000.00	$20,220.00	-$8,220.00		-$8,220.00	168.50%
MILEAGE	$8,000.00	$1,000.01	$6,999.99		$6,999.99	12.50%
FICA/MEDICAR	$19,755.00	$19,654.68	$100.32		$100.32	99.49%
INSURANCE	$24,020.00	$20,666.39	$3,353.61		$3,353.61	86.04%
REG SALARY 1	$242,300.00	$231,047.25	$11,252.75		$11,252.75	95.36%
REG OT 1	$0.00	$8,900.00	-$8,900.00		-$8,900.00	
OFFICER STPD	$18,000.00	$17,300.00	$700.00		$700.00	96.11%
EQUIP MAINT	$5,000.00	$723.53	$4,276.47		$4,276.47	14.47%
BUILD MAINT	$1,500.00	$1,787.83	-$287.83		-$287.83	119.19%
VEHICLE MAIN	$8,000.00	$6,357.03	$1,642.97		$1,642.97	79.46%
SUBTOTAL	$399,700.00	$398,699.25	$1,000.75	$200.57	$800.18	99.80%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
ANIMAL CONTROL						
OPERATION	$32,634.43	$14,787.98	$17,846.45	$125.00	$17,721.45	45.70%
SUBTOTAL	$32,634.43	$14,787.98	$17,846.45	$125.00	$17,721.45	45.70%
SAD 60 SCHOOL RESOURCE OFFICER						
OPERATION	$29,184.44	$0.00	$29,184.44		$29,184.44	0.00%
SUPPLIES	$0.00	$143.38	-$143.38		-$143.38	
INSURANCE	$0.00	$840.60	-$840.60		-$840.60	
REG SALARY 1	$12,205.00	$53,476.80	-$41,271.80		-$41,271.80	438.15%
SUBTOTAL	$41,389.44	$54,460.78	-$13,071.34	$0.00	-$13,071.34	131.58%
PUBLIC WORKS						
OPERATION	$0.00	$85.00	-$85.00		-$85.00	
SUPPLIES	$1,500.00	$881.76	$618.24		$618.24	58.78%
RESURFACING	$161,890.00	$189,621.85	-$27,731.85		-$27,731.85	117.13%
PATCH	$5,968.67	$2,099.10	$3,869.57		$3,869.57	35.17%
SIDEWALKS	$8,549.62	$0.00	$8,549.62		$8,549.62	0.00%
PARTS	$40,000.00	$43,919.20	-$3,919.20	$509.00	-$4,428.20	111.07%
VEHICLE OIL	$3,000.00	$6,762.44	-$3,762.44		-$3,762.44	225.41%
ELECTRIC	$1,000.00	$1,086.41	-$86.41		-$86.41	108.64%
HEATING OIL	$7,000.00	$6,077.40	$922.60		$922.60	86.82%
WATER	$500.00	$361.80	$138.20	$121.65	$16.55	96.69%
TELEPHONE	$1,000.00	$872.40	$127.60	$48.15	$79.45	92.06%
FUEL/GAS	$13,000.00	$12,080.68	$919.32		$919.32	92.93%
INSURANCE	$56,320.00	$56,271.22	$48.78		$48.78	99.91%
MSRS	$12,410.00	$15,448.22	-$3,038.22		-$3,038.22	124.48%
REG SALARY 1	$176,500.00	$177,916.97	-$1,416.97		-$1,416.97	100.80%
REG OT 1	$18,000.00	$28,351.67	-$10,351.67		-$10,351.67	157.51%
RDS/BRDGS	$33,000.00	$21,880.69	$11,119.31	$120.00	$10,999.31	66.67%
CUT BRUSH	$6,000.00	$4,800.00	$1,200.00		$1,200.00	80.00%
SUBTOTAL	$545,638.29	$568,516.81	-$22,878.52	$798.80	-$23,677.32	104.34%
WINTER PUBLIC WORKS						
OPERATION	$154,104.04	$4,514.75	$149,589.29		$149,589.29	2.93%
SALT/SAND	$0.00	$106,052.61	-$106,052.61		-$106,052.61	
FUEL/GAS	$0.00	$15,846.83	-$15,846.83		-$15,846.83	
REG SALARY 1	$0.00	$15,814.04	-$15,814.04		-$15,814.04	
REG OT 1	$0.00	$384.84	-$384.84		-$384.84	
SUBTOTAL	$154,104.04	$142,613.07	$11,490.97	$0.00	$11,490.97	92.54%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
PAY AS YOU THROW PROGRAM						
OPERATION	$98,900.00	$71,400.74	$27,499.26	$6,210.69	$21,288.57	78.47%
PAYT BAGS	$14,000.00	$0.00	$14,000.00		$14,000.00	0.00%
SUBTOTAL	$84,900.00	$71,400.74	$13,499.26	$6,210.69	$7,288.57	91.42%
TRANSFER STATION						
OPERATION	$14,800.00	$11,765.52	$3,034.48	$1,983.96	$1,050.52	92.90%
TRAIN/EDUC	$400.00	$0.00	$400.00		$400.00	0.00%
SUPPLIES	$2,000.00	$1,578.88	$421.12		$421.12	78.94%
PROPANE	$350.00	$321.63	$28.37		$28.37	91.89%
PARTS	$2,500.00	$1,729.25	$770.75		$770.75	69.17%
ELECTRIC	$3,000.00	$2,433.76	$566.24		$566.24	81.13%
HEATING OIL	$0.00	$417.30	-$417.30		-$417.30	
WATER	$175.00	$176.91	-$1.91	$48.75	-$50.66	128.95%
TELEPHONE	$350.00	$354.03	-$4.03		-$4.03	101.15%
FUEL/GAS	$0.00	$4.49	-$4.49		-$4.49	
INSURANCE	$12,100.00	$11,247.76	$852.24		$852.24	92.96%
MSRS	$2,790.00	$3,049.06	-$259.06		-$259.06	109.29%
REG SALARY 1	$86,500.00	$86,228.24	$271.76		$271.76	99.69%
SUBTOTAL	$124,965.00	$119,306.83	$5,658.17	$2,032.71	$3,625.46	97.10%
TOTALS	$10,374,425.16	$9,946,460.84	$427,964.32	$121,687.07	$306,277.25	97.05%

Town of North BerwickVendor List
FY2017

Vendor	Paid	Vendor	Paid
2 WAY COMM SERVICE	$12,563.57	ARROW INTERNATIONAL, INC	$2,391.32
A. B. L. GOLF CARS AND HYD	$170.00	ARUNDEL FORD	$84.11
A. FENDERSON LLC	$2,500.00	ASCAP	$351.67
A-1 ENVIRONMENTAL SERVICES	$2,350.00	AT&T MOBILITY	$7,222.31
ABBOTT HILL TREE SERVICE	$10,500.00	ATLANTIC PARTNERS EMS, INC	$1,680.00
ABBOTT'S POWER EQUIPMENT	$235.77	ATLANTIC RECYCLING EQUIP	$1,804.45
ADMIRAL FIRE & SAFETY INC	$903.00	ATLANTIC TACTICAL	$3,055.04
AGGREGATE RECYCLING CORP	$329.85	BATH-BRUNSWICK VET	$608.38
AIDS RESPONSE SEACOAST	$750.00	BELGIAN MEADOWS	$500.00
AIRGAS USA, LLC	$1,641.03	BEN'S UNIFORMS	$1,911.00
ALLARD'S MARKET	$136.55	BERGERON PROTECTIVE CLOTH	$9,295.59
ALLEN UNIFORM, INC.	$62.26	BETTY HALL	$82.00
AMERICAN EXPRESS	$15,189.21	BJ'S WHOLESALE CLUB	$110.00
AMERICAN LEGION	$2,500.00	BLUE BOOK	$15.95
AMERICAN SECURITY ALARM	$2,095.46	BLUE TARP FINANCIAL	$93.94
AMERICAN STEEL & ALUMINUM	$160.00	BOB MILLER PAINT	$2,000.00
ANIMAL WELFARE SOCIETY INC	$8,600.64	BOUND TREE MEDICAL	$12,586.29
ANNE WHITTEN	$1,755.00	BOXES AND BAGS UNLIMITED	$260.00

Vendor	Paid
BOY SCOUT TROOP #312	$100.00
BRIAN DONAHUE	$350.00
BRIAN GOSSELIN	$265.20
BROWN INDUSTRIAL GROUP	$30,710.00
BRYAN FARREN	$185.78
BURPEE'S SIGN CO.	$275.00
BUSINESS EQUIP UNLIMITED	$2,704.90
C & R LANDSCAPING	$360.00
C. C. CLEANERS	$1,350.00
CAPRIOLI PAINTING	$11,600.00
CARING UNLIMITED, INC.	$1,373.00
CAROL HARRIS	$62.50
CARPE DIEM COFFEE ROASTING	$745.00
CENTRAL FURNITURE	$577.95
CENTRAL MAINE POWER CO	$64,819.37
CENTRAL TIRE CO., INC.	$2,476.16
CHADWICK-BAROSS	$174.74
CHALLENGER TEAMWEAR	$1,746.09
CHRISTINE M. DUDLEY	$1,208.75
CHRISTOPHER MORTON	$80.00
CINTAS FIRE PROTECTION	$2,868.15
CINTAS FIRST AID & SAFETY	$441.59
CITY OF DOVER FIRE AND RESCUE	$500.00
CITY OF SANFORD	$83,189.80
CITY OF WATERVILLE	$35.00
CLIA LABORATORY PROGRAM	$150.00
CLIFFORD FOSTER	$4,345.00
COLLINS SHEET METAL INC	$135.00
COMM MUTUAL AID ASSOC	$1,000.00
COMSTAR	$12,257.46
CONCORDANCE HEALTHCARE	$7,555.56
CORELOGIC	$40.78
COUNTY OF YORK	$364,747.28
CRAIG CURTIS	$17.39
CRAIG MCCORD	$48.39
CRAIG SKELTON	$416.63
CREATIVE PRODUCT SOURCING	$1,116.91
CTI COMM TECHNOLOGIES	$2,792.50
CUMMINS NORTHEAST, INC	$2,241.58
CUSTOM COACH AND LIMOUSINE	$820.00
D. A. HURD LIBRARY	$64,000.00
D.J.'S MUNICIPAL SUPPLY INC	$79.00
DANA THERIAULT	$350.00
DANIEL PELKEY	$896.74
DAN'S AUTO & TRUCK REPAIR	$614.00
DAVE'S GARAGE, INC	$12.50
DAVID CHASSE ENTERPRISES	$2,669.86
DAVID J FALLON	$31.75
DAYNA MAYROSE	$150.00
DEB & DUKE MONOGRAMMERS	$68.00
DENNIS K. BURKE, INC.	$29,859.27
DEPART OF ENVIRON PROTECT	$487.74
DEPT OF PUBLIC SAFETY	$1,480.00
DEREK FITZGERALD	$650.00
DEREK HAYES	$145.16
DICK'S FIXIT, LLC	$65.94
DIGITAL COMBUSTION, INC	$895.00
DIGITAL INK PRINTING LLC	$6,227.25
DIRIGO WASTE OIL	$307.96
DLT SOLUTIONS LLC	$179.57

Vendor	Paid
DOVENMUEHLE MORTGAGE	$1,150.38
DOVER MOTOR MART, FM, INC	$955.59
DOWN MAINE VETERINARY	$1,439.46
DRUMMOND WOODSUM	$6,946.74
DWAYNE MORIN	$4,637.14
EAGLE ENGRAVING, INC	$106.40
EARTHLINK BUSINESS	$290.46
EASTERN FIRE SERVICES, INC.	$1,594.34
EASYPERMIT POSTAGE	$7,834.64
ELDRIDGE LUMBER	$1,005.63
ELECTION SYSTEMS & SOFTWARE	$4,781.14
ELECTRIC LIGHT COMPANY, INC.	$4,993.00
ERICA ANDERSON	$32.26
ERIC'S INSTANT LAWNS	$316.50
ERNEST ROSE JR	$294.00
EVO ROCK & FITNESS	$1,860.00
EXETER EVENTS AND TENTS	$462.30
FACTS & FIGURES	$200.00
FAIRPOINT COMM, INC.	$9,620.56
FASTENAL CO	$1,178.86
FIRE RESCUE MAGAZINE	$73.00
FIRE STATION OUTFITTERS LLC	$1,380.00
FIRE TECH & SAFETY OF NE	$92.40
FISHER AUTO PARTS	$742.29
FISHER JAMES CO., INC.	$21.90
FLEET SCREEN, LTD	$85.00
FOREMOST PROMOTIONS	$367.33
FREIGHTLINER OF MAINE, INC.	$1,722.25
FUNTOWN/SPLASHTOWN USA	$100.00
G.H. BERLIN WINWARD	$8,177.27
GARY C MORIN	$6.72
GARY PATNAUDE	$1,000.00
GENEST CONCRETE WORKS, INC.	$59.56
GENEST PRECAST	$765.00
GERALD SCHULMAIER	$48.00
GILPATRICK PROPERTY SERVICES	$44,944.00
GOLDMARK LLC	$2,384.00
GRADY WHEELER	$200.00
GRAY & OSGOOD, LLC	$4,002.92
GREENWOOD EMERGENCY	$22,676.61
GROUP DYNAMIC, INC	$1,570.00
GUY & SONS CONSTRUCTION	$31,335.00
H.A. STONE & SONS, INC.	$165.00
HALL BROTHERS CONTRACTING	$33,321.00
HALL IMPLEMENT COMPANY	$1,220.13
HANNAFORD #0390	$106.88
HANNAFORD BROS, CO RX	$51.71
HANNAH HOWES	$80.00
HANNAH ROYCE	$80.00
HARRIS COMPUTER SYSTEMS	$9,965.41
HARRISON SHRADER ENTERPRISES	$972.29
HARTFORD TRUCK REPAIR	$3,664.99
HEIDI CARRIER	$40.00
HIGGINS HIGGINS HIGGINS	$36.45
HIGH TECH FIRE PROTECTION	$383.00
HILLTOP FUN CENTER LLC	$100.00
HILTON GARDEN INN	$109.00
HOWARD P. FAIRFIELD LLC	$32,252.15
HYGRADE BUSINESS GROUP	$3,821.70
IAMRESPONDING.COM	$650.00

Vendor	Paid
IAN MCQUEEN	$80.00
IMAGE TREND	$350.00
INTERNATIONAL CODE COUNCIL	$155.00
JACOB GREENLAW	$290.32
JAMES MOULTON	$241.40
JASON COFFIN	$220.00
JASON LEGERE	$350.00
JEFFREY A SIMPSON INC	$2,396.00
JOHN CLARK	$93.26
JOHN KELLEHER	$500.00
JONATHAN KOELKER	$1,118.01
JUREK BROTHERS, INC	$2,048.00
JUSTICE PLANNING & MGMT	$840.00
JUSTIN R RIPLEY	$134.95
KATHLEEN PEASE	$1,019.80
KAYLA MEISSNER	$80.00
KENNEBUNK SAVINGS BANK	$3,960.00
KENNETH BOSTON	$500.00
KORA SHRINE TEMPLE	$300.00
KRISTIE MICHAUD	$1,056.89
KYLAN BOWDEN	$80.00
LARRY STRAFFIN	$228.44
LARRY'S AUTOMOTIVE	$6,528.05
LAUNDERITE CLEANERS	$87.00
LAURA EVES	$5.60
LAURIENNE MARTIN	$45.94
LAW ENFORCEMENT OFFICERS	$65.45
LAW ENFORCEMENT SYSTEMS	$135.00
LAWSON PRODUCTS INC	$1,645.54
LIBBY-SCOTT INC	$197,056.41
LINCOLN PRESS CORPORATION	$4,786.00
LINDSAY AND HER PUPPET PALS	$200.00
LORINDA HILTON	$111.81
LOWE'S BUSINESS ACCT/GECRB	$4,594.20
MADDIE MARTIN	$80.00
MADHATTER GRAPHICS	$2,460.00
MAGICAL MOONWALKS	$2,035.00
ME CHIEFS OF POLICE ASSOC.	$328.50
ME HEALTHCARE AT HOME	$6,442.00
ME MUNICIPAL ASSOCIATION	$101,097.68
ME MUNICIPAL TAX COL	$25.00
MAINE OXY	$70.03
MAINE PERS	$144,825.71
ME RESOURCE REC ASSOC.	$1,492.70
MAINE TODAY MEDIA	$1,486.00
ME TOWN & CITY CLERK'S	$155.00
ME TOWN & CITY MANAGEMENT	$157.40
ME WELFARE DIRECTOR'S ASSOC	$155.00
MARCUS GALE	$300.00
MARIANNE BENEDICT	$302.79
MARK KELEWAE	$220.00
MARKS PRINTING HOUSE	$475.75
MARTIN ENGLAND	$300.00
MARTIN MORRISEY	$350.00
MARY KINNEY	$1,125.00
MATHESON TRI-GAS, INC	$664.07
MATT ST. JEAN	$131.89
MATTHEW BEGIN	$1,153.36
MBOIA	$65.00
MEGAN E. GALLEY	$16.13

Vendor	Paid
MELISSA ROYCE	$160.00
MEMIC	$15,355.00
MFI MEDICAL EQUIPMENT, INC	$65.00
MICHAEL BARKER	$800.00
MICHAEL D JOHNSON	$805.00
MICHAEL DUNN	$61.16
MICHAEL KELEWAE	$292.07
MICK BODYWORKS & TRUCK	$6,478.76
MMEHT	$265,872.87
MOLLY GRIFFIN	$80.00
MORIN STEEL, INC.	$404.74
MORTON SALT	$103,492.50
MOTOR TRUCK SERVICES, INC	$200.00
MPX	$1,240.68
NAPA AUTO PARTS	$4,467.46
NATE MCQUEEN	$160.00
NATIONAL TACTICAL OFFICERS	$750.00
NEW ENGLAND SPRAY TECH	$550.00
NE STATE POLICE INFOR	$100.00
NHDOA	$150.00
NICHOLAS CHARLESTON	$180.00
NICHOLAS PELLETIER	$842.81
NICK PELLETIER	$812.50
NICOLE MICHAUD	$120.00
NMS LABS	$50.00
NO BERWICK HISTORICAL SOC	$187.99
NO BERWICK SANITARY DIST	$2,148.96
NO BERWICK WATER DIST	$127,718.67
NORTH COUNTRY TRACTOR	$22.84
NE MOBILE HEALTH SERVICES	$125.00
NE ELECTRICAL DISTRIBUTORS	$543.41
NE EMERGENCY APPARATUS	$2,120.94
NORTHEAST HYDRAULICS, INC.	$2,697.32
NORTHEAST REDIMIX, INC	$343.00
NE RESOURCE RECOVERY AS	$731.92
OAKWOODS LUMBER, INC	$250.97
OCEANSIDE RUBBISH INC	$36,139.94
ORKIN	$1,231.40
OSSIPEE MOUNTAIN ELEC	$1,413.05
OTIS ELEVATOR CO	$3,920.52
OVERHEAD DOOR COMPANY	$423.47
OWEN G. DUNN CO.	$2,820.89
P. GAGNON & SON, INC	$29,896.48
PARSHLEY STEEL FABRICATORS	$2,950.00
PEPIN PRECAST	$340.00
PHENIX TITLE SERVICE	$1,956.15
PIKE INDUSTRIES, INC.	$35,793.99
PINE TREE WASTE	$22,435.95
PIONEER REVERE	$295.00
PITNEY BOWES INC	$788.38
POIRIER GUIDE LINES	$17,858.09
PORTLAND GLASS - SPRINGVALE	$30.00
PORTLAND NO TRUCK CENTER	$19.74
PORTLAND PLASTIC PIPE	$2,871.00
POSTER COMPLIANCE CENTER	$69.00
POSTMASTER, NO. BERWICK	$316.00
QUIRK FORD OF AUGUSTA	$27,670.00
RANDY NADEAU	$200.00
RAYMOND MICHAUD	$120.00
REBECCA CARTER	$320.28

Vendor	Paid
REGISTRY OF DEEDS	$3,179.00
RES/COMM CARPET CLEANING	$1,744.00
RHR SMITH & CO	$7,500.00
RICHARD ANDERSON	$1,809.74
RICKEY VARNEY	$1,727.72
ROBERT KEARNS	$928.98
ROBERT MOULTON	$300.00
ROBERT ROBBINS	$220.00
ROGER FRECHETTE	$465.44
RON'S AUTO BODY	$10,850.00
RYAN BABCOCK	$13.20
RYAN SPRUSANSKY	$299.67
SAM'S CLUB	$270.00
SANEL AUTO PARTS	$797.37
SANFORD CPR ASSOCIATES	$296.00
SCOTT BEAUDET	$113.39
SEACOAST MEDIA GROUP	$2,308.38
SEACOAST SHIPYARD ASSOC	$500.00
SERVPRO OF THE SEACOAST, INC	$1,794.82
SEXUAL ASSAULT RESPONSE SER	$500.00
SHELBY HOWES	$80.00
SHERWIN-WILLIAMS PAINTS	$81.45
SHOEM CORP	$1,600.00
SIRCHIE FINGER PRINT LAB.	$412.18
SMPDC	$9,455.44
SO. ME DISTRICT ONE TRAINING	$500.00
SO ME AGENCY ON AGING	$3,300.00
SO ME COMMUNICATIONS	$7,969.00
SO MAINE HEALTH CARE	$500.01
SOUTHWORTH-MILTON, INC.	$36,527.35
SPECIALTY SERVICES INC	$4,220.08
SPECIALTY VEHICLES, INC.	$40.34
SPORTS SYSTEMS LLC	$4,980.00
SPRINGFIELD COLLEGE	$500.00
SPRINGVALE FLOWERS	$63.30
ST RESPONDER NEWSPAPER	$80.00
STANLEY J RICE	$1,194.00
STAPLES CREDIT PLAN	$5,384.37
STEPHEN PEASLEY	$302.04
STEVE GRAY	$1,536.93
STEVE VINCENT	$96.33
STEVEN LANGELIER	$48.39
STRYKER SALES CORP	$723.53
SULLIVAN TIRE	$3,882.56
SUNDAY RIVER	$317.79
SWAN ISLAND PRESS	$420.00
SWAN SCREEN PRINTING	$254.89
SWANK MOTION PICTURES	$403.00
TASER INTERNATIONAL	$618.86
TASER TRAINING ACADEMY	$200.00
TAYLOR RENTAL	$293.99
TAYLOR RENTAL	$52.90
THOMAS L WELLWOOD	$2,500.00
TIME WARNER CABLE	$3,717.71
TIMOTHY NIEHOFF	$909.66
TMDE CALIBRATION LABS, INC.	$991.10
TODD HODGDON	$350.00
TOWN OF ALFRED	$1,500.00
TOWN OF BERWICK	$4,423.18
TOWN OF NORTH BERWICK	$138,054.79

Vendor	Paid
TOWN OF SOUTH BERWICK	$74,257.91
TOWN PIZZA	$151.00
TRASK-DECROW MACHINERY	$1,530.00
TREASURER STATE OF MAINE	$633,234.55
TREASURER, M.S.A.D. #60	$5,220,725.03
TRI-CITY MASONRY, INC	$352.10
TRI-CITY TOOL CRIB	$243.89
TRITECH SOFTWARE SYSTEMS	$7,418.75
TUT'S TROPHIES & AWARDS	$817.25
TWIN CITY RADIATOR	$174.95
TYLER CUNNINGHAM	$32.26
UL LLC	$524.05
ULINE	$2,013.40
UNDERWOOD ENGINEERS, INC.	$6,438.57
UNITED STATES TREASURY	$38.42
UNITED TRAINING CENTER	$185.00
UNIVERSITY OF ROCHESTER	$500.00
UNIVERSITY OF SOUTHERN ME	$500.00
URBAN AIR TRAMPOLINE PARK	$450.00
US BANK C	$180,775.60
V.A.HALLADAY SUPPORT SER	$630.00
VACATIONLAND BOWLING	$474.00
VERIZON	$277.17
VERIZON WIRELESS	$1,232.32
VFIS BENEFITS DIVISION	$20,220.00
W B MASON CO., INC.	$3,993.55
W L CONSTRUCTION SUPPLY	$409.99
WALMART COMMUNITY BRC	$4,410.98
WAS CONSULTING, INC	$225.00
WASTE MANAGEMENT	$4,956.37
WAYNE LAFRANCE	$13.76
WEIR'S MOTOR SALES, INC	$2,035.82
WELLS EMERGENCY MED SER	$218.00
WENDI DAUDELIN	$200.00
WHEN TO WORK, INC	$315.00
WHITE SIGN	$1,157.03
WINSLOW POLICE DEPARTMENT	$25.00
WITMER PUBLIC SAFETY GROUP	$1,869.38
YORK AMBULANCE ASSOC	$2,160.00
YO CTY CHILD ABUSE AND NE	$600.00
YO CTY COMMUNITY ACTION	$2,250.00
YORK CTY REGISTRY OF DEEDS	$328.42
YORK HOSPITAL	$277.50
TOTAL	$8,761,228.77

Town of North Berwick Employees Salaries FY 2017

Name	Position	Base Salary	Overtime	Total Salary
MARIANNE BENEDICT	Dep. Treasurer	$51,974.08		$51,794.08
KATHRYN JACQUES	Dep. Tax Collector	$54,995.20		$54,995.20
CHRISTINE DUDLEY	Town Clerk	$54,995.20		$54,995.20
REBECCA CARTER	Customer Service Rep.	$27,965.68		$27,965.68
KATHLEEN PEASE	Customer Service Rep.	$1,456.51		$1,456.51
SUSAN NIEHOFF	Stenographer	$3,295.08		$3,295.08
TIMOTHY KEZAR	Moderator	$200.00		$200.00
DWAYNE MORIN	Town Manager	$106,744.00		$106,744.00
ROGER FRECHETTE	Code Enforcement Officer	$52,139.20		$52,139.20
JAMES ALLAIRE	Code Enforcement Officer	$5,179.16		$5,179.16
WENDY COWAN	Selectman	$1,000.00		$1,000.00
MICHAEL JOHNSON, JR.	Selectman	$1,000.00		$1,000.00
JONATHAN HALL	Selectman	$1,000.00		$1,000.00
MICHAEL JOHNSON, SR	Selectman	$1,000.00		$1,000.00
CHARLES GALEMMO	Selectman	$1,200.00		$1,200.00
MICHAEL JOHNSON, JR.	Ballot Clerk	$140.00		$140.00
LORINDA HILTON	Ballot Clerk	$140.00		$140.00
GREGG DREW	Ballot Clerk	$90.00		$90.00
CYNTHIA ROY	Ballot Clerk	$200.00		$200.00
DANIEL BAKER	Ballot Clerk	$140.00		$140.00
SUSAN CALER	Ballot Clerk	$200.00		$200.00
SUSAN LINSCOTT	Ballot Clerk	$142.50		$142.00
PATSY BRAGDON	Ballot Clerk	$140.00		$140.00
MARGARET CHEEVER	Ballot Clerk	$130.00		$130.00
LISA CORCORAN	Ballot Clerk	$140.00		$140.00
NANCY DENNETT	Ballot Clerk	$70.00		$70.00
LYNN DEWOLF	Ballot Clerk	$140.00		$140.00
CORINNE FEEHAN	Ballot Clerk	$70.00		$70.00
SUSAN OUELLETTE	Ballot Clerk	$185.00		$185.00
SHIRLEY PATSTONE	Ballot Clerk	$100.00		$100.00
LINDA PETERSON	Ballot Clerk	$100.00		$100.00
QUIANA QUALLS	Ballot Clerk	$70.00		$70.00
GRETCHEN WEST	Ballot Clerk	$80.00		$80.00
LYNN MANLEY	Ballot Clerk	$140.00		$140.00
LOUIS THIBODEAU	Custodian	$21,255.27		$21,255.27
DAVID GRAY	Custodian	$2,961.39		$2,961.39
STEPHEN PEASLEY	Police Chief	$79,539.20	$330.00*	$79,869.20
LEO HARRIMAN	Police Captain	$39,249.60		$39,249.60
JAMES MOULTON	Police Lieutenant	$65,124.80	$198.00*	$65,322.80
ROBERT KEARNS	Police Sergeant	$60,611.20	$854.81*	$61,466.01
RICKEY VARNEY	School Resource Officer	$53,476.80	$550.00*	$54,026.80
TIMOTHY NIEHOFF	Patrolman	$53,733.90	$2,509.40*	$56,243.30
DANIEL PELKEY	Patrolman	$57,024.00	$9,829.60*	$66,853.60
MATTHEW BEGIN	Patrolman	$56,904.11	$7,934.43*	$64,838.54
JONATHAN KOELKER	Patrolman	$54,998.00	$5,516.45*	$60,514.45
WENDI DAUDELIN	Police Secretary	$44,054.40	$308.22*	$44,362.82
MARTIN MORRISSEY	Reserve Officer	$10,739.93	$1,408.00*	$12,147.93
KEITH PAGE	Reserve Officer	$1,603.95		$1,603.95
CHAD GERRISH	Reserve Officer		$198.00*	$198.00

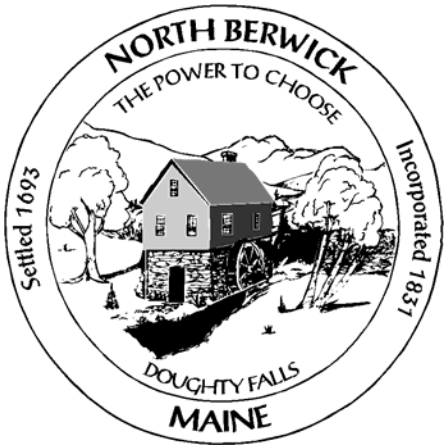
Name	Position	Base Salary	Overtime	Total Salary
DANA THERIAULT	Reserve Officer	$5,980.80	$922.08*	$6,902.88
TODD HODGDON	Reserve Officer	$22,815.11	$4,040.11*	$26,855.22
BRIAN DONAHUE	Reserve Officer	$6,199.05		$6,199.05
JASON LEGERE	Reserve Officer	$5,730.87	$198.00*	$5,928.87
MARY KINNEY	ACO	$8,565.00		$8,565.00
CAROL HARRIS	ACO	$390.00		$390.00
CARRIE BROWN	Crossing Guard	$3,900.00		$3,900.00
MICHAEL DUNN	Road Foreman	$53,803.93	$9,745.63	$63,549.56
ROBERT MOULTON	Public Works	$40,913.62	$6,172.49	$47,086.11
ERNEST ROSE JR	Public Works	$40,618.57	$5,906.91	$46,525.48
EVERETT SMITH	Public Works	$40,913.60	$6,526.64	$46,820.48
ROBERT PLACE	Winter Public Works	$13,715.67	$384.84	$14,100.51
JOHN PLACE	Winter Public Works	$7,445.66		$7,445.66
COREY DUNN	Winter Public Works	$128.25		$128.25
RICHARD ANDERSON	Transfer Station Super.	$47,636.78	$567.36	$48,204.14
KENNETH BOSTON	Recycling Attendant	$9,085.80		$9,085.80
RONALD TURNER	Recycling Attendant	$3,279.38		$3,279.38
KATE PHINNEY	Recycling Attendant	$14,762.63		$14,762.63
DAVID BENTLEY	Recycling Attendant	$5,021.76		$5,021.76
KEN ALLEN	Recycling Attendant	$737.44		$737.44
KENNETH JENKINS	Recycling Attendant	$2,676.50		$2,676.50
MEREDITH FECTEAU	Custodian	$1,245.56		$1,245.56
KRISTIE MICHAUD	Parks and Recreation Dir.	$34,125.65	$3,579.75**	$37,705.40
TALENA HUFF	Summer Recreation	$1,464.75		$1,464.75
MELISSA ROYCE	Summer Recreation	$3,360.00		$3,360.00
DAVID STANSFIELD	Summer Recreation	$2,270.50		$2,270.50
KALI PAY	Summer Recreation	$1,402.75		$1,402.75
MOLLY GRIFFIN	Summer Recreation	$170.50		$170.50
SARA MAYROSE	Summer Recreation	$1,723.63		$1,723.63
COLLEEN ALLARD	Summer Recreation	$1,102.25		$1,102.25
NICHOLE MICHAUD	Summer Recreation	$137.50		$137.50
CHLOE CAMIRE	Summer Recreation	$1,188.00		$1,188.00
KAYLA MEISSNER	Summer Recreation	$2,160.00		$2,160.00
KIM BOUCHER	Summer Recreation	$832.50		$832.50
HANNAH HOWES	Summer Recreation	$1,891.14		$1,891.14
MADELINE MARTIN	Summer Recreation	$1,464.75		$1,464.75
NATHANIEL MCQUEEN	Summer Recreation	$1,867.50		$1,867.50
BRIAN GOSSELIN	Fire Chief	$7,336.58		$7,336.58
LARRY STRAFFIN	Dep. Fire Chief	$6,992.51		$6,992.51
MARK KELEWAE	Fire Captain	$5,044.30		$5,044.30
ROBERT ROBBINS	Fire Captain	$4,931.62		$4,931.62
RYAN SPRUSANSKY	Fire Lieutenant	$3,426.40		$3,426.40
JASON COFFIN	Fire Lieutentant	$6,478.35		$6,478.35
MICHAEL KELEWAE	Firefighter	$426.57		$426.57
JASON LANGELIER	Firefighter	$1,050.87		$1,050.87
STEVEN LANGELIER	Firefighter	$57.02		$57.02
CRAIG CURTIS	Firefighter	$1,193.06		$1,193.06
DAVID PARKER	Firefighter	$1,558.25		$1,558.25
JEFFREY HOLSHOUSER	Firefighter	$650.45		$650.45
STEVE VINCENT	Firefighter	$502.38		$502.38
LESLIE PARKER	Firefighter	$1,203.60		$1,203.60
DAVID FALLON	Firefighter	$292.26		$292.26
RYAN BABCOCK	Firefighter	$610.31		$610.31

Name	Position	Base Salary	Overtime	Total Salary
JOSHUA GOSSELIN	Firefighter	$484.84		$484.84
DEREK FITZGERALD	Firefighter	$1,609.78		$1,609.78
JOHN CLARK	Firefighter	$477.83		$477.83
MICHAEL BARKER	Firefighter	$506.32		$506.32
SCOTT BEAUDET	Firefighter	$494.32		$494.32
NICK CHARLESTON	Firefighter	$1,022.26		$1,022.26
GARY MORIN	Firefighter	$481.74		$481.74
PAUL BOIVIN	Firefighter	$786.06		$786.06
TOBY BOWDEN	Firefighter	$1,336.23		$1,336.23
DANIEL DUGAL	Firefighter	$574.30		$574.30
ANNE WHITTEN	Planning Board	$195.00		$195.00
MATTHEW QUALLS	Planning Board	$210.00		$210.00
DAVID BALLARD	Planning Board	$135.00		$135.00
BARRY CHASE	Planning Board	$165.00		$165.00
JON MORSE	Planning Board	$180.00		$180.00
GEOFFREY ALEVA	Planning Board	$75.00		$75.00
RICHARD REYNOLDS	Planning Board	$75.00		$75.00
TOTALS		**$1,409,128.77**	**$67,680.72**	**$1,476,809.49**

* The majority of the Police Department overtime costs were funded through grants.

** Recreation Director overtime funded through Summer Camp fund.

Tax Payer Lists for the Town of North Berwick



FY 2017 Annual Report
Town of North Berwick, Maine

ASSESSORS NOTICE TO TAXPAYERS
NORTH BERWICK, MAINE

The Board of Assessors is required by state law (36 MRSA §706 to give notice to all persons liable to taxation in North Berwick to furnish the Assessors "true and perfect lists: of all estates, both real and personal, they possess as of April 1. Copies of the taxpayer's declaration form are available through the Office of the Selectmen.

If any person, after such notice, does not furnish said list, the taxpayer is barred of his right to make application to the Board of Assessors or County Commissioners for an abatement of his taxes. Exceptions are allowed if the applicant can supply a list with his abatement request and satisfy the Assessors that he was unable to furnish the list at the time appointed.

Any male or female veteran, blind person, or widow or minor child of any veteran who desires to secure a tax exemption under chapter 399 of the 1955 laws of Maine, shall on or before the first day of April give written notice of the Assessors of the Town of North Berwick and provide proof of entitlement.

Any person wishing more information on the various tax exemptions are encouraged to contact the Office of the Selectmen.

Respectfully submitted,

Jonathan Hall,Chair
Michael Johnson, Jr.
Wendy Cowan
Michael Johnson, Sr.
Charles Galemmo

Board of Assessors

TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2018 - REAL ESTATE

Property Owner	Taxes	Property Owner	Taxes
184 HIGH ST. LLC	$1,893.78	ANDERSON, JUDITH J.	$846.72
19 MAIN STREET, LLC	$1,534.68	ANDERSON, JUDITH J.	$2,368.80
400 4TH AVENUE LLC	$7,033.32	ANDERSON, MARK J.	$4,010.58
400 4TH AVENUE LLC	$8,757.00	ANDERSON, MARY BRAY	$3,685.50
400 4TH AVENUE LLC	$18,627.84	ANDERSON, MELISSA	$2,735.46
400 4TH AVENUE LLC	$19,889.10	ANDERSON, MIRANDA LEIGH	$1,377.18
ABBOTT, BARRY E.	$3,147.48	ANDREWS, FLORENCE E.	$2,492.28
ABBOTT, BERNARD C.	$1,968.12	ANGERS, MARK B. & JANET	$3,766.14
ABBOTT, JOANNE I.	$2,508.66	ANGERS, NICHOLAS M. &	$2,385.18
ABBOTT, MARTHA	$699.30	ANTONIO, DAVID &	$1,218.42
ABBOTT, MARTHA	$2,974.86	ARCHAMBAULT, JOHN P. &	$3,534.30
ABBOTT, MEAGAN	$700.56	ARCHER, LOGAN	$2,982.42
ABBOTT, ROBERT B. JR.	$2,905.56	ARCHIBALD, THOMAS M.	$3,114.72
ABBOTT, TIMOTHY J. &	$699.30	ARCHIE, JAMIE E.	$3,134.88
ACTION BUILDERS, INC.	$820.26	ARNAUDIN, ROBERT A.	$1,343.16
ACTION BUILDERS, INC.	$839.16	ARSENEAULT, JO ANN	$1,810.62
ACTION BUILDERS, INC.	$2,800.98	AT & T MOBILITY	$3,575.88
ADAMS, EMILY C. ,	$2,284.38	ATHANS, GREGORY G.	$4,585.14
ADAMS, JOSEPH C.	$1,625.40	AUBIN, ROBERT	$2,634.66
AGAR, KEITH W. &	$3,729.60	AUSTIN III, GEORGE C.	$1,566.18
AHLQUIST, GREGORY L. &	$2,189.88	AUSTIN, DEBRA L.	$2,774.52
AIREY, JOHN E. JR., &	$922.32	AUSTIN, JAMES P. III	$51.66
ALAIMO, LUCINDA &	$2,412.90	AUSTIN, JAMES P. III	$826.56
ALDRICH, ANDREW P. &	$13.86	AUSTIN, JAMES P. III	$1,891.26
ALDRICH, ANDREW P. &	$2,939.58	AVERY, FREDERICK &	$4,732.56
ALEVA, GEOFFREY R.	$2,865.24	AYALA, JESSIE V.	$2,349.90
ALEXANDER, JULIANNE	$2,904.30	BABCOCK, DAVID M.	$1,990.80
ALEXANDRE, ROGER	$3,664.08	BABCOCK, MARY	$423.36
ALLAIN, DERIK DANIEL	$894.60	BABCOCK, MARY A.	$1,791.72
ALLAIRE, ARTHUR &	$3,854.34	BAC HOME LOANS	$3,281.04
ALLAIRE, MICHAEL T.	$570.78	BACCON, JIMMIE L.	$4,116.42
ALLAIRE, MICHAEL T.	$4,197.06	BAILEY, EDWARD J & RITA	$3,432.24
ALLARD, THOMAS J.	$2,562.84	BAILEY, ROBERT W.	$2,496.06
ALLEN, ABNER J.	$2,289.42	BAILLARGEON, ROBERT M.	$1,559.88
ALLEN, BEVERLY	$3,137.40	BAJDEK, MATHEW J. &	$3,108.42
ALLEN, GREGORY M	$2,726.64	BAKER, DANIEL M. & MELETA	$4,092.48
ALLEN, IRENE S.	$2,240.28	BAKER, ROBERT STANLEY &	$5,070.24
ALLEN, JEFFREY P.	$2,666.16	BAKER, SUSANNAH L.	$2,760.66
ALLEN, KENNETH L.	$2,296.98	BALATA, LLC	$3,094.56
ALLEN, MICHAEL L.	$2,961.00	BALESTRA, EDWARD &	$2,877.84
ALLEN, SCOTT D.	$137.34	BALFOUR, STEPHEN L.	$2,978.64
ALLEN, SCOTT D.	$3,070.62	BALLARD, DAVID W. &	$5,976.18
ALONZI, PAMELA	$922.32	BALLOU, EDMUND W. SR.	$2,066.40
ALTER, LEE	$1,445.22	BANGERT, TYLER M.	$1,821.96
ALTON ROLLINGSFORD, LLC	$1,028.16	BARBOUR, RICHARD E.	$2,996.28
ALTON ROLLINSFORD, LLC	$1,669.50	BARKER, MICHAEL J.	$1,918.98
ALWIN, JACQUELINE R.	$2,126.88	BARKER, MICHAEL J. &	$2,785.86
AMIDON, ROBERT M.	$187.74	BARNES, JAMES M.	$5,210.10
AMIDON, ROBERT M.	$1,058.40	BARNES, MICHAEL L.	$2,420.46
AMIDON, ROBERT M.	$4,794.30	BARNETT, JOHN R.	$2,717.82
ANDERSON, CARINE M.	$4,165.56	BARNUM, STEVEN R.	$3,102.12
ANDERSON, DONALD L.,	$2,491.02	BARON, HOLLY A.	$3,026.52
ANDERSON, DONALD L.,	$4,581.36	BARON, JENNEFIER & ERIC	$2,809.80
ANDERSON, JAMES F.	$2,513.70	BARON, JERRY A.	$3,239.46
ANDERSON, JAMES F.	$2,836.26	BARONOWSKI, JOHN A.	$3,024.00
ANDERSON, JEFFREY R.	$2,352.42	BARR, TIMOTHY J. &	$2,674.98

Property Owner	Taxes
BARRON, HARRIS	$175.14
BARROWS, DANNY C.	$2,475.90
BARRY, ERIC P.	$356.58
BARRY, ERIC P.	$2,567.88
BARTLETT, BRIAN D.	$3,645.18
BARTLETT, DANIEL F.	$2,148.30
BARTLETT, DEBRA A.	$885.78
BARTLETT, KEVIN S. &	$1,430.10
BARTLETT, SARAH E.	$107.10
BARTO, SHIRLEY M.	$1,832.04
BASSETT, THOMAS H.	$1,552.32
BATARAN, KARL A.	$4,117.68
BATE, IRAHN M.	$2,832.48
BATSON, ROLAND R.	$225.54
BATTIS, JOHN S. &	$1,087.38
BAUNEG BEG LAND	$939.96
BAUNEG BEG LAND	$945.00
BAUNEG BEG LAND	$946.26
BAUNEG BEG LAND	$956.34
BAXTER, CHRISTOPHER &	$1,871.10
BAYVIEW LOAN SERVICING,	$1,951.74
BEAL, JOAN B.	$810.18
BEALS, AUDREY S.	$3,509.10
BEAMIS, ROBERT P. &	$3,499.02
BEAMIS, SEAN C.	$5,680.08
BEAN, JOSHUA J.	$1,929.06
BEAN, ROBERT E.	$1,775.34
BEANE, WILLIAM A.	$3,439.80
BEATTIE, BEVERLY ABBOTT	$1,585.08
BEAUDET, MARCEL A.	$2,019.78
BEAUDET, SCOTT	$1,825.74
BEAUDOIN, NORMAN L.	$3,359.16
BEAUDOIN, PAUL A. II	$3,754.80
BEAUPRE, DONALD A. &	$4,780.44
BEAUPRE, MICHAEL A.	$2,283.12
BEAUREGARD, RAYMON W.	$2,710.26
BEGIN, NELSON	$3,861.90
BELANGER, DAWN MARIE	$2,104.20
BELANGER, THOMAS A.	$2,527.56
BELL, MARY MARGARET	$2,342.34
BELL, ROBERT E. JR. &	$1,975.68
BELLEAU WAYNE M & DEBRA	$2,424.24
BELMAIN, RICHARD R.	$3,265.92
BEMIS, JOHN M.	$2,787.12
BENCHERIF, RAY M. &	$2,043.72
BENEDICT, JAMES &	$380.52
BENEDICT, JAMES R.	$2,028.60
BENNETT, ALFRED R.	$2,827.44
BENTLEY, DAVID E	$2,661.12
BENTLEY, DICK E.	$2,701.44
BERARD, JAMES P	$2,779.56
BERESHNY, DEBRA A.	$4,873.68
BERESHNY, DENNIS	$608.58
BERKLEY PROPERTIES INC	$1,224.72
BERNIER, ROBERT D.	$3,211.74
BEROUNSKY, MICHAEL H.	$2,105.46
BEROUNSKY, SOPHIE P.	$3,273.48
BEROUNSKY, WAYNE L.	$2,595.60
BERRY, RALPH H.	$2,865.24
BEST, BONNIE A. & LYNN	$1,228.50

Property Owner	Taxes
BEST, BONNIE A. & LYNN	$3,402.00
BETTS, MARK R.	$3,597.30
BEYER, CHARLES G.	$1,542.24
BIGOS, DONALD E. & JOAN	$4,032.00
BILLING, JAMES M.	$4,651.92
BILLINGS, LAURIE J	$2,286.90
BILODEAU, JONATHAN P. &	$2,206.26
BIRCH, WENDELL	$850.50
BIRCH, WENDELL	$2,285.64
BIRMINGHAM, BERNARD M.	$2,541.42
BISSON, MELANIE K. &	$4,019.40
BLAIS, COREY M.	$2,525.04
BLAIS, DOUGLAS G.	$1,617.84
BLAIS, RONALD P. &	$3,475.08
BLAISDELL, BETTY J.	$2,356.20
BLAISDELL, TERRANCE E.	$2,674.98
BLAKE, MONICA R.	$2,562.84
BLANCHETTE, NORMAN &	$2,241.54
BLATCHFORD, LYND T.	$3,181.50
BLIER, ALBERT C.	$2,032.38
BOARDMAN, GLEN	$2,279.34
BODWELL, DALE H.	$3,428.46
BODWELL, DEBRA A.	$1,592.64
BODWELL, LESLIE, R.	$3,670.38
BOHRER, CHARLES & NORMA	$2,319.66
BOISVERT, RICHARD A.	$19,157.04
BOLDUC, DALE J.	$2,575.44
BONENFANT, JODY P.	$2,105.46
BORENSTEIN, DONALD F.	$322.56
BORENSTEIN, DONALD F.	$488.88
BOSTON, ALVIN M	$5,168.52
BOSTON, EDWARD	$883.26
BOSTON, JEAN A.	$328.86
BOSTON, JEAN A.	$1,990.80
BOSTON, JOEL JAY	$2,438.10
BOSTON, KAREN	$2,480.94
BOSTON, KATHLEEN C. &	$2,062.62
BOSTON, KENNETH L. SR.	$758.52
BOSTON, MICHELE N. &	$1,409.94
BOSTON, PAUL V.	$2,562.84
BOSTON, PRISCILLA	$1,731.24
BOSTON, RANDOLPH H. &	$2,918.16
BOSTON, WALTER H.	$1,242.36
BOSTON, WALTER H.	$3,090.78
BOUCHARD, DONNA L.	$1,454.04
BOUCHARD, NICHOLAS J. &	$1,753.92
BOUCHER, STEPHEN D.&	$2,674.98
BOULIER, ELISSA M.	$1,820.70
BOURASSA, STEPHEN B	$1,926.54
BOURBON, ANTHONY A.	$2,473.38
BOURBON, CASEY P.	$2,016.00
BOURNE, JAY M.	$1,403.64
BOWDEN, TOBY P.	$2,400.30
BOWEN, JAMIE A. &	$2,761.92
BOYLE, MILTON L. JR.	$2,918.16
BRACKETT, COLLEEN	$64.26
BRACKETT, COLLEEN	$1,632.96
BRADBURN, MARILYN J.	$2,070.18
BRADBURN, RICHARD A.	$2,241.54
BRADLEY, DOUGLAS &	$2,906.82

Property Owner	Taxes	Property Owner	Taxes
BRAGDON, BETSY	$425.88	BUTLAND, JEFFREY K.	$1,673.28
BRAGDON, BETSY	$2,764.44	BUTLAND, KENNETH	$81.90
BRAGDON, RALPH E.	$1,204.56	BUTLAND, KENNETH	$1,916.46
BRAGDON, RICHARD M.	$1,830.78	BUZZELL, DENNIS	$2,178.54
BRALY, RICHARD W. &	$3,728.34	BYRNE, CHARLES J. III	$3,584.70
BRAY, JOHN A.	$2,329.74	BYRON, JAMES A. & JOAN	$900.90
BRETON, LEONA & WILFRED	$2,145.78	CACOULIDIS, JOY	$2,235.24
BREZAK, PAMELA L.	$1,687.14	CAHOON, MARK H.	$1,868.58
BREZAK, PAMELA L.	$2,391.48	CAHOON, MARK H.	$2,072.70
BRICK HOUSE LLC	$5,217.66	CAHOON, RAYMOND S.	$2,002.14
BRIDGE, DONALD H.	$1,947.96	CALER, ALAN W.	$2,686.32
BRIDGE, WAYNE	$817.74	CAMDEN, DONALD J. SR.	$2,806.02
BRIDGEFORD, PAMELA D. &	$2,540.16	CAMERON, BARBARA A	$1,098.72
BRIDGES, PATRICK D.	$2,072.70	CAMERON, BARBARA A.	$3,252.06
BRIGGS, JOSEPH J.	$2,528.82	CAMIRE, CATHRINE A.	$1,837.08
BRIGGS, KERRY D.	$3,827.88	CAMIRE, CHARLES R.	$3,095.82
BRITT, RUSSELL A.	$1,044.54	CAMIRE, DAVID	$3,878.28
BROADHURST, THOMAS J.	$2,063.88	CAMPBELL, CAROL ANN	$910.98
BRONDER CONSTRUCTION,	$753.48	CAMPBELL, CAROL ANN	$1,758.96
BRONDER, RICHARD J. JR.	$5,889.24	CAMPBELL, SARAH B. &	$4,751.46
BRONDER, RICHARD J., JR	$698.04	CAMPINA, JOSEPH L.,	$742.14
BRONSON, DENNIS J. &	$1,896.30	CAMPINA, JOSEPH L.,	$2,552.76
BROOKER, JEFFREY S.	$2,273.04	CANFIELD, SIDNEY J.	$2,436.84
BROOKER, MICHAEL L.	$1,693.44	CANNAN, DAVID J.	$3,402.00
BROOKS, JOHN M.	$2,211.30	CARAMIHALIS, ANDREW	$3,735.90
BROOKS, MACKENZIE E.	$2,424.24	CARDIN, LORRAINE C.	$2,216.34
BROOKS, STACEY; SCOTT,	$1,898.82	CARLSON, GARY L.,	$2,440.62
BROTHER, INA	$3,733.38	CARLSSON, ANN-DEBORAH	$2,397.78
BROW, DENNIS J.	$3,441.06	CARON, MICHAEL	$1,814.40
BROWN LUMBER CO	$1,694.70	CARPENTER, LOIS A.	$1,859.76
BROWN, AUDREY C.	$1,291.50	CARPENTER, MICHAEL	$1,678.32
BROWN, BENJAMIN M.	$2,251.62	CARR, CALLIE J & JOHN	$1,505.70
BROWN, DENNIS R.	$378.00	CARR, RONNIE G & PAMELA	$1,035.72
BROWN, DENNIS R.	$501.48	CARTER, CHUCK & REBECCA	$3,080.70
BROWN, DERRICK	$2,087.82	CASE, STEPHEN SCOTT,	$1,162.98
BROWN, DIANNE R.	$2,265.48	CASE, STEPHEN SCOTT,	$2,082.78
BROWN, FREDERICK W.	$1,612.80	CASEY, MICHAEL A.	$831.60
BROWN, JASON C.	$4,039.56	CASHELL, LAURA B. &	$4,326.84
BROWN, LINDA M	$2,608.20	CASON, DANIEL G. &	$3,918.60
BROWN, MICHELLE J. &	$2,366.28	CASSELLA, GERALD	$1,533.42
BROWN, STEVEN E.	$75.60	CASSELLA, GERALD D.	$2,608.20
BROWN, STEVEN E.	$109.62	CENTRAL MAINE POWER CO	$827.82
BROWN, STEVEN E.	$139.86	CENTRAL MAINE POWER CO	$853.02
BROWN, STEVEN E.	$393.12	CENTRAL MAINE POWER CO	$931.14
BROWN, STEVEN E.	$882.00	CENTRAL MAINE POWER CO	$931.14
BRUCE, SHANE R &	$3,094.56	CENTRAL MAINE POWER CO	$945.00
BRUNELLE, RICHARD J.	$1,660.68	CENTRAL MAINE POWER CO	$960.12
BRYANT, DONNA L.	$2,609.46	CENTRAL MAINE POWER CO	$992.88
BRYANT, JAMES R.	$1,728.72	CENTRAL MAINE POWER CO	$1,013.04
BUCK, JOLENE L.	$2,143.26	CENTRAL MAINE POWER CO	$1,042.02
BUFFINTON, REBECCA J	$2,773.26	CENTRAL MAINE POWER CO	$1,139.04
BURBANK, DAVID D.	$2,992.50	CENTRAL MAINE POWER CO	$1,189.44
BURBANK, LORETTA H	$1,750.14	CENTRAL MAINE POWER CO	$1,227.24
BURBANK, RICHARD E.	$2,359.98	CENTRAL MAINE POWER CO	$1,252.44
BURGESS, JENNIFER A.	$3,819.06	CENTRAL MAINE POWER CO	$1,523.34
BURK, ANDREE SABOURIN	$994.14	CENTRAL MAINE POWER CO	$186,357.78
BURK, ANDREE SABOURIN	$3,805.20	CERICOLA, GUY L.	$2,086.56
BURNETT, TRACY A. &	$3,136.14	CESARIO, SARAH	$2,448.18
BURNHAM, RANDALL WYMAN	$2,213.82	CHABOT, RAYMOND P.	$1,770.30
BUTCHER, DONNA E.	$4,578.84	CHADBOURNE, EBEN J. &	$3,090.78

Property Owner	Taxes
CHADBOURNE, EVERETT JR.	$3,165.12
CHADBOURNE, JOSIE L.	$2,346.12
CHAMBERS, JAMES I. &	$994.14
CHAN, WENDY	$4,614.12
CHANDLER, KYLE &	$3,468.78
CHANDLER, WILLIAM M.	$3,103.38
CHAPIN, MARJORIE R	$3,287.34
CHAPPELL, JANET L.	$80.64
CHAPPELL, JANET L.	$2,080.26
CHARLESTON, NICHOLAS &	$1,397.34
CHASE, BARRY A.	$6,801.48
CHASE, JOHN R. &	$3,424.68
CHEEVER, ANDREW D.	$3,912.30
CHENEY, ERIC	$2,296.98
CHENEY, GLENDON L.	$1,871.10
CHICOINE, GREGG	$2,014.74
CHILICKI, MARK E. &	$3,591.00
CHURCHILL, DONALD &	$1,219.68
CHURCHILL, DREW	$2,950.92
CIDER MILL POND TRUST	$1,719.90
CIPOLLA, FABIO S	$5,284.44
CK STORAGE, LLC	$786.24
CLAFLIN, BRUCE B.	$2,788.38
CLARK, EDWARD J. JR.	$2,145.78
CLARK, ELIZABETH P.	$2,448.18
CLARK, FREDERICK M.	$932.40
CLARK, FREDERICK M.	$2,920.68
CLARK, HAROLD R.	$2,968.56
CLARK, MATTHEW E.	$27.72
CLARK, MATTHEW E.	$37.80
CLARK, MATTHEW E.	$194.04
CLAUSON, STEPHEN A.	$3,362.94
CLAVET, RANDY R.	$3,878.28
CLEMENT, DALE	$2,517.48
CLEMENT, DALE & PAMELA	$996.66
CLEMENT, DWAYNE R.	$2,748.06
CLEMENT, ROBERT	$2,365.02
CLEMENT, ROBERT T	$796.32
CLEMENT, SHERI L. &	$3,922.38
CLOCK, DALE	$1,488.06
CLOCK, DALE A.	$46.62
CLOCK, DALE A.	$1,101.24
CLOUGH, BRIAN B.	$2,537.64
CLOUGH, NORMAN D. &	$2,734.20
CLOUGH, ROBERT D.	$2,488.50
CLOUGH, STANLEY &	$1,776.60
CLUFF, THOMAS R.	$2,790.90
COFFEREN, RAY	$1,335.60
COFFIN, KATE G.	$2,339.82
COFFIN, LOUISE J.	$2,743.02
COLE, BRIAN A.	$434.70
COLE, BRIAN A.	$2,933.28
COLE, DONALD E.	$3,051.72
COLE, ROBERT	$2,129.40
COLE, ROBERT G. JR.	$61.74
COLE, ROBERT G. JR.	$2,504.88
COLE, TERESA L.	$1,514.52
COLE, WALKER B.	$2,543.94
COLEMAN, GAIL	$2,648.52
COLEMAN, PATRICK S.	$3,240.72

Property Owner	Taxes
COLLARD, SALLY D.	$3,059.28
COLLETTE, GRACE E.	$3,550.68
COLLINS, BRIAN R. &	$2,125.62
COLLINS, KIERAN C. &	$2,193.66
COLTON, MATTHEW J.	$138.60
COLUCCI, MARIO R. JR.	$3,470.04
CONGREGATIONAL CHURCH	$2,346.12
CONLEY, MARK W	$1,854.72
CONNELLY, IRVING D.	$3,563.28
CONNELLY, STEVEN G.	$170.10
CONNELLY, STEVEN G.	$2,407.86
CONNOLLY, FRANCIS A.	$1,111.32
CONNOLLY, FRANCIS A.	$2,548.98
CONOVER, MARY LOU PER.	$1,331.82
CONWAY, WILLIAM A.	$1,489.32
COOK, A. BRADFORD JR. &	$5,509.98
COOK, NANCY E.	$2,491.02
COOK, PETER	$81.90
COOK, PETER W.	$1,275.12
COOK, VICTORIA	$3,008.88
COOKE, KERRI R. & EMILY	$1,955.52
COOLEY, LESTER W.	$1,632.96
COOMBS, DAVID W	$1,713.60
COOPER, KATHERINE R.	$519.12
CORBIN, FREDERICK J.	$3,076.92
CORCORAN, LISA P.	$2,712.78
CORDIER, RICHARD J JR.	$3,060.54
CORMIER, RHONDA J.	$3,383.10
CORNING, SETH J.	$3,068.10
CORRIVEAU, MICHAEL R. &	$2,507.40
COSTA, AMBER G.	$2,654.82
COTE, BLAIN A &	$3,078.18
COTE, ROLAND THOMAS,	$4,794.30
COTE, RONALD H. &	$4,310.46
COTTY, JESSE J. III	$1,443.96
COTTY, JESSE T. III	$3,614.94
COUGHLIN, JEAN	$2,640.96
COULOMBE, MARK C.	$2,246.58
COURNOYER, ERIC M. &	$6.30
COURT, CRAIG	$1,460.34
COURT, CRAIG	$1,484.28
COURTEAU, ANDREW R.	$657.72
COURTEAU, ANDREW R.	$3,621.24
COURTNEY, ADAM J. &	$1,876.14
COUTURE, GARY	$3,907.26
COUTURE, WAYNE B.	$2,692.62
COWAN WENDY P.	$3,737.16
CR OF HOLLYWOOD, LLC	$2,966.04
CRACKNELL, RICHARD D.	$1,542.24
CRAGIN, PATRICK J.	$12.60
CRAGIN, PATRICK J. JR	$15.12
CRAGIN, PATRICK J. JR.	$13.86
CRAGIN, PATRICK J. JR.	$15.12
CRAIG, ALAN B. & MARY	$1,997.10
CRATE, LAURA L.	$3,947.58
CRESTA, COREY A. &	$1,939.14
CRESWELL, DON S. SR.	$968.94
CRETEAU, ROBERT F.	$3,798.90
CRISPIN, RICHARD W.	$3,564.54
CROCKER, HELEN	$2,806.02

Property Owner	Taxes	Property Owner	Taxes
CROSS, PERCY A.	$3,359.16	DERBY, PETER D. & UI IM	$2,763.18
CROSS, STEPHEN N.	$1,678.32	DEROCHEMONT, KENNETH A.	$3,207.96
CROTEAU, LEON E.	$2,993.76	DEROSA, NICHOLAS A.	$3,021.48
CROVETTI, CHAD N.	$2,378.88	DERRICO, THOMAS &	$85.68
CROWLEY, PAUL	$233.10	DERRICO, THOMAS A.	$54.18
CUCINOTTA, CHRISTOPHER	$2,601.90	DERRICO, THOMAS A.	$4,401.18
CUIPA, EDWARD S. &	$4,072.32	D'ERRICO, VINCENT	$4,407.48
CULVER, JAMES F.	$2,858.94	DESBOUVRIE, RYAN S.	$3,007.62
CUMBERLAND FARMS, INC	$6,098.40	DESILETS, CHADWICK A. ,	$3,171.42
CUMBERLAND FARMS, INC.	$418.32	DESILVIA, JOHN A.	$1,674.54
CUNNINGHAM, CHRISTOPHER	$3,339.00	DESMARAIS, ROBERT	$5,314.68
CUNNINGHAM, MARIAN C.	$768.60	DESMOND, CHARLES W. &	$3,932.46
CUNNINGHAM, MARIAN C.	$879.48	DESROCHERS, ROBERT W.	$2,753.10
CUNNINGHAM, MARIAN C.	$1,005.48	DESROCHERS, ROBERT W.	$3,102.12
CUNNINGHAM, WALTER D.	$995.40	DESROSIERS, SHAWN W.	$3,073.14
CURRIER, HAZEN	$1,818.18	DEUTSCHE BANK NATIONAL	$1,375.92
CURTIS, CRAIG	$2,091.60	DEVEREAUX, JOHN III	$4,306.68
CUTTER, DAVID B	$835.38	DEVITA, MICHAEL A.	$1,711.08
CUTTER, DAVID B	$2,750.58	DEVLIN, JOANNE C.	$2,028.60
CYR, CARROLL J.	$2,876.58	DEVOID, SCOTT J.	$3,849.30
CYR, GENE R.	$2,333.52	DEWEY, GORDON W.	$2,325.96
DAGLE, JAMES R.	$2,919.42	DEWITT, DANIEL F. III &	$1,727.46
DAGLE, JAMES R. &	$2,343.60	DEWITT, DOROTHY	$1,321.74
DAGLE, MAUREEN	$941.22	DEWOLF, SHAUN R.	$2,711.52
DAIGLE, LEONARD R. &	$4,341.96	DG STRATEGIC II, LLC	$8,625.96
DAIGNEAULT, SUSAN R.	$2,517.48	DGT, LLC	$3,947.58
DAME, WILLIAM A. III	$1,035.72	DIAMOND, LINDA J.	$1,071.00
DAMREN, RICHARD E. &	$4,438.98	DIBENEDETTO, JOHN W.	$2,193.66
DANFORTH, PAUL P.	$4,781.70	DICKERSON, BRIAN	$3,006.36
DARBY, DOUGLAS W.	$2,593.08	DIMARIO, RICHARD	$2,957.22
DARBY, DOUGLAS W.	$3,160.08	DIONNE, CRAIG B.	$2,353.68
DARIN, THOMAS & TONYA	$3,109.68	DIONNE, LEO N. & ANN O.	$35.28
DASILVA REALITY, LLC	$124.74	DIONNE, PETER	$1,871.10
DASILVA REALITY, LLC	$233.10	DIPIETRO, DEBRA	$3,689.28
DASILVA REALITY, LLC	$1,427.58	DIXEY, LORI ANN	$1,664.46
DAVIDSON, SHARON JEAN	$2,268.00	DJ REALTY, LLC	$2,995.02
DAVIES, BRIAN L.	$5,377.68	DMA BUILDING	$1,020.60
DAVIES, STEPHEN P.	$4,204.62	DOBYNS, MARTHA & JOSHUA	$2,795.94
DAVIS, DAVID	$2,218.86	DOIRON, DEBRA	$1,741.32
DAVIS, DONALD	$3,015.18	DOIRON, ROBERT A.	$2,365.02
DAVIS, EVERETT M., SR.	$37.80	DOLAN, JACQUELYN T.	$3,137.40
DAVIS, LAWRENCE L.	$2,709.00	DOLBEC, MAURICE G.	$588.42
DAVIS, PAMELA T.	$2,165.94	DOLBEC, MAURICE G.	$4,202.10
DAWSON, RANDALL V.	$1,916.46	DOLIBER, DANA E.	$71.82
DAY, BARBARA	$264.60	DONAHUE, HEATHER A.	$3,459.96
DAY, BARBARA	$1,714.86	DONNELL, GORDON P. JR	$166.32
DAY, BARBARA	$2,802.24	DONNELL, TIMOTHY G.	$1,854.72
DAY, PETER A.	$15.12	DONOVAN, CHRISTOPHER J.	$3,152.52
DAY, PETER A.	$2,304.54	DOSTIE, TERI-SUE	$1,829.52
DEARBORN, SUSAN B. &	$2,782.08	DOTTER, DALLAS G.	$2,406.60
DECATO, DONNA L.	$2,181.06	DOUCETTE, ALAN	$1,294.02
DELANO, BETH A.	$1,912.68	DOUCETTE, ALAN N.	$3,515.40
DELLEDONNE, JR., THOMAS	$2,939.58	DOUCETTE, ANDREW A &	$2,186.10
DELOREY, BECKY G.	$1,717.38	DOUCETTE, DANIEL R. &	$3,364.20
DELOREY, SHAWN P.	$4,437.72	DOUCETTE, TRAVIS ROBERT	$1,472.94
DELPHI HOLDING IX, LLC	$10,262.70	DOUGHERTY, SEAN P. &	$56.70
DEMERS, MARK S.	$3,759.84	DOUGHERTY, SEAN P. &	$2,928.24
DENNETT, JOHN S.	$3,075.66	DOUGLASS, DUANE G.	$1,742.58
DENONCOUR, WILLIAM	$2,982.42	DOUGLASS, WALTER R. JR.	$2,847.60
DEPERRIO, JASON A.	$441.00	DOWLER, JENNIFER A.	$1,723.68

Property Owner	Taxes	Property Owner	Taxes
DOWLING, NORMA E.	$2,792.16	EMERY, CHERYL A & JOHN	$2,066.40
DOWLING, REGINA G.,	$3,626.28	EMERY, DONALD R &	$2,110.50
DOWNING SR., KEVIN	$2,309.58	EMERY, GEORGE R	$1,118.88
DOWNING, CLAIRE	$2,241.54	EMERY, GEORGE R	$2,542.68
DREW, DAWN I.	$1,582.56	EMERY, MICHAEL D. &	$2,746.80
DUBANIEWCZ, EDWARD J.	$4,025.70	EMERY, ROGER L III	$100.80
DUBAY, DEBRA A. &	$4,229.82	EMMONS, SCOTT T. &	$4,553.64
DUBAY, JOSEPH R.	$1,930.32	ENGELSMAN, MARGARET A	$642.60
DUBE, ELAINE	$2,216.34	ENGELSMAN, SANDRA M	$2,233.98
DUBE, PATRICIA R.	$3,104.64	ENGLAND, MARTIN A &	$2,072.70
DUBOIS, GARRETT D.	$4,302.90	EPSTEIN, JEFFREY A.	$4,988.34
DUBOIS, JEFFREY L.	$175.14	ERLICH, MARK &	$6,948.90
DUBOIS, JEFFREY L.	$4,764.06	ESPOSITO, BRUCE ADAM	$4,275.18
DUBOIS, KANDICE M.	$2,879.10	ESTES, JANICE	$876.96
DUCKWORTH, DEREK R.	$2,262.96	ESTES, SANDRA L.	$1,884.96
DUCKWORTH, MARK C.	$3,575.88	ESTES, SANDRA L.	$3,255.84
DUGAL JR., DANIEL &	$3,533.04	EVANS, WILLIAM & JEAN	$1,921.50
DUMAIS, SUSAN R.	$2,039.94	EVERETT, RITA &	$1,890.00
DUMAS, MICHAEL G.	$2,017.26	EVES, MARK W & LAURA M	$2,688.84
DUMONT, GREGORY M.	$4,368.42	EXEL, RAYMOND D.	$352.80
DUMONT, JOSEPH P.	$3,078.18	EXEL, RAYMOND D.	$2,406.60
DUMONT, KEVIN T.	$3,866.94	F & P ME PROPERTY, LLC	$5,260.50
DUMONT, STEPHEN P. &	$4,460.40	FACTEAU, JAMES	$945.00
DUPUIS, JOSEPH R.	$593.46	FAHY, SHAWN O.	$4,593.96
DUPUIS, JOSEPH R.	$1,384.74	FALL, DAVID W	$170.10
DUPUIS, JOSEPH R.	$3,796.38	FALLO, SUSAN	$943.74
DUPUIS, ROBERT L.	$3,761.10	FALLON, SARA D.	$2,154.60
DURAND, RENE P.	$2,187.36	FALLS & WEBB OIL, INC.	$2,130.66
DURGIN, ROBERT T.	$217.98	FARAH, BARBARA & OLEA,	$2,886.66
DUROCHER, LAURENCE R.	$2,654.82	FARNSWORTH, MARK B. &	$1,775.34
DUROCHER, RONALD C.	$2,448.18	FARREN, BRYAN R. &	$2,057.58
DUTCH, BRADFORD M &	$1,484.28	FARWELL, GREGORY B.,	$2,051.28
DUTCH, DAVID E.	$764.82	FAT & HAPPY, INC.	$6,320.16
DUTCH, DAVID E.	$1,310.40	FECTEAU, LORI J.	$2,153.34
DUTCH, DAVID E.	$2,847.60	FEDERAL HOME LOAN	$1,824.48
DUTCH, ERIK W.	$3,592.26	FEDERAL HOME LOAN	$3,075.66
DUTCH, KENNETH H.	$3,516.66	FEDERAL NATIONAL	$3,543.12
DUTCH, KENNETH H. &	$689.22	FEENEY, GEORGE M JR &	$897.12
DUTCH, KENNETH H. &	$2,129.40	FEENEY, SARAH	$1,500.66
DWYER, JULIA	$3,018.96	FENDERSON, AARON S.	$4,023.18
DYER, KEVIN	$2,388.96	FENDERSON, JAMIE C.	$3,783.78
DYER, LEE W.	$2,564.10	FENDERSON, JAMIE C. &	$1,315.44
DYER, LORETTA ANN	$1,253.70	FENDICK, JEFFREY &	$4,125.24
DYER, TODD A.	$5,458.32	FERNALD, LINDA S.	$5,990.04
EAMES, STEVEN &	$2,351.16	FERNANDEZ, OLIVER D JR	$2,968.56
EARLE, GARY H & SHIRLEY	$820.26	FERNANDEZ, OLIVER III &	$3,103.38
EASLEY, LINDA G	$2,222.64	FERNEE, BRIAN & JULIE,	$3,676.68
EASLEY, SHARON	$2,163.42	FERRANTO, CHARLES	$582.12
EASTEP, JANE P.	$2,318.40	FERRANTO, JOSHUA	$2,663.64
EASTERN AVENUE LLC	$2,470.86	FERRARO, JOHN V. &	$2,846.34
EASTMAN, PENNY E	$3,776.22	FFH LLC	$1,758.96
EASTMAN, SHAWN	$4,824.54	FIEL, ANDREW & CARLENE	$2,425.50
EATON, GARY P.	$3,591.00	FIEL, SHILO A. & ANDREW	$1,518.30
EBBSON, SYLVIA	$3,555.72	FIFIELD, CHARLES R. &	$2,169.72
EDWARDS, SCOTT G.	$2,709.00	FILIPPONE PROPERTIES,	$1,728.72
EGNEW, HENRY WALTER &	$5,455.80	FILIPPONE, JUDE B.	$941.22
ELDRIDGE, RUSSELL N &	$1,956.78	FILIPPONNE PROPERTIES,	$2,455.74
ELDRIDGE, SALLY J	$1,626.66	FILIPPONNE, JUDE B.	$4,171.86
ELMORE, DAVID J. &	$2,598.12	FINN, JAMES L &	$1,658.16
EMERY, JOHN & CHERYL A	$782.46	FISETTE, DAVID A. &	$1,490.58

Property Owner	Taxes	Property Owner	Taxes
FISETTE, DAVID A. &	$4,486.86	GARCIA, MANUEL &	$2,131.92
FISH, ALLYSON & DANIEL	$2,177.28	GARNEAU, ELAINE R &	$2,377.62
FISHER, JEFFERY A.	$1,359.54	GARVIN, STEVEN	$2,144.52
FITTING, KIM L.	$2,677.50	GARY, NICHOLAS	$3,058.02
FITZMAURICE, BARBARA M	$2,806.02	GASPAR, CHARLES E &	$2,084.04
FLANIGAN, PATRICK J &	$2,433.06	GATCHELL, DAVID J &	$2,724.12
FLEIG, WILLIAM H & SUE	$3,268.44	GATCOMB, JEREMY,	$3,016.44
FLEMING, MARY S.	$1,815.66	GAUDETTE, ALICE C	$12.60
FLETCHER, JOYCE K. 1996	$338.94	GAUDETTE, ALICE C	$12.60
FOGG, ELMER C & VIOLA F	$2,546.46	GAUDETTE, ALICE C	$12.60
FOLEY, GAIL	$853.02	GAUDETTE, ALICE C	$12.60
FOLEY, JENNIFER A	$2,331.00	GAUDETTE, ALICE C	$13.86
FOLSOM, ELAINE H	$2,320.92	GAUDETTE, ALICE C	$15.12
FOLSOM, ELAINE H. LIFE	$3,267.18	GAUDETTE, ALICE C	$15.12
FOLSOM, JOHN H II &	$4,912.74	GAUDETTE, ALICE C	$510.30
FORBES, JANE E & HARRY	$3,985.38	GAUDETTE, ALICE C	$517.86
FORD, DANIEL F.	$1,513.26	GAUDETTE, ALICE C	$517.86
FORD, ERIC C. & DONNA	$883.26	GAUDETTE, JEFFREY A &	$5,067.72
FORD, JACQUELYN, ESTATE	$1,220.94	GAUDETTE, MICHAEL S	$2,489.76
FORTIN, CONRAD N	$2,383.92	GAUTHIER, KIMBERLY A	$4,315.50
FORTIN, COTY	$1,911.42	GELETKA, RICHARD K.	$2,514.96
FORTIN, DONALD A. &	$4,079.88	GELINAS, JANIS	$2,702.70
FORTIN, KENNETH P. &	$4,137.84	GENDRON, AMANDA &	$2,372.58
FORTIN'S PROPERTIES,	$2,926.98	GENEST, RICHARD P &	$1,198.26
FORTUNATO, ANDREW &	$2,370.06	GENEST, RICHARD P &	$5,429.34
FOSBERG, WALTER & JOANN	$1,418.76	GENEST, RICHARD P.	$1,092.42
FOSS, ALICE A &	$1,280.16	GENEST, RICHARD P.	$1,121.40
FOSS, ALICE A & MALCOLM	$2,722.86	GENTIL, GEORGE J. &	$520.38
FOSTER, KATHLEEN P.	$2,869.02	GENTIL, GEORGE J. &	$3,127.32
FOSTER, MATTHEW C. &	$2,658.60	GEORGE, ROBERT J. &	$2,228.94
FOURNIER, CURTIS F. &	$941.22	GERHART, JAMES R &	$2,158.38
FOURNIER, JEFFREY M &	$3,007.62	GERRISH, MARK H. &	$1,979.46
FOX FARM HILL ESTATES,	$7,809.48	GERRISH, STEVE R &	$1,644.30
FRANCIS, PETER J & ANNE	$2,865.24	GERRY, WILLIAM E &	$2,511.18
FRANCO, RAYMOND F &	$3,500.28	GEYSTER, JOHN J & CATHY	$2,778.30
FRECHETTE, DENISE S &	$514.08	GIBSON, RICHARD A JR &	$3,817.80
FRECHETTE, ROBERT L &	$3,422.16	GIBSON, RICHARDS A. JR.	$1,069.74
FRECHETTE, ROBERT R	$4,719.96	GILBERT, KATRINNA D. &	$3,625.02
FREDETTE, DAVID B.	$2,235.24	GILL, DAVID & TERRY	$3,715.74
FRENCH, BRUCE A. &	$2,058.84	GILMORE, THOMAS P.	$3,322.62
FRIZZELL, RAYMOND F. &	$2,475.90	GINNETT, SUSAN C &	$2,270.52
FROST, HERBERT J JR &	$2,264.22	GIRARD, MAURICE R	$1,567.44
FRYE, DAVID A.	$1,275.12	GLASS, JILL M & ROSS V	$1,583.82
FULCHER, MELANIE F	$2,268.00	GLIDDEN, ELISABETH G. &	$941.22
FULLER, MICHAEL J.	$3,452.40	GLIDDEN, ROBERT P.	$3,651.48
FULLER, MICHAEL P & AMY	$2,843.82	GLOBAL RESOURCES	$2,421.72
GAECKLE, JEFFREY &	$3,278.52	GNIRK, PAUL	$2,396.52
GAGNE, ADAM P. &	$3,514.14	GOFF, CHRISTOPHER M. &	$2,727.90
GAGNE, BRIAN & GAGNE,	$2,460.78	GOLDENBERG, TODD &	$1,418.76
GAGNE, MATTHEW D. &	$2,995.02	GOLDENBERG, TODD &	$3,032.82
GAGNE, PATRICK & BRENDA	$3,074.40	GOLDMARK, LLC	$1,331.82
GAGNE, PETER	$3,264.66	GOLDMARK, LLC	$1,375.92
GAGNON, JULIE E.	$3,311.28	GOMES, RICHARD B &	$3,752.28
GALE, MARCUS P & BYROM,	$1,742.58	GOODMAN, SUSAN	$2,077.74
GALEMMO, CHARLES A	$2,102.94	GOODRICH, SUNSHINE D.	$37.80
GALEUCIA, QUINTEN	$4,907.70	GOODRICH, SUNSHINE D. &	$147.42
GALLAGHER, JEAN	$2,186.10	GOODWIN, DANIEL R &	$2,031.12
GALLAGHER, MARTHA A.K.A	$2,453.22	GOODWIN, JOHN S	$544.32
GAMBLE, PETER	$2,614.50	GOODWIN, KENNETH R &	$2,542.68
GARAFOLO-PLACHOWICZ,	$4,029.48	GOODWIN, PERLEY &	$1,558.62

Property Owner	Taxes
GOODWIN, RICHARD D.,	$286.02
GOODWIN, RICHARD D.,	$1,529.64
GOODWIN, RICHARD D.,	$2,581.74
GOODWIN, WAYNE G &	$1,627.92
GOOKIN, RANDY L. &	$2,368.80
GORDON, MARY T. &	$1,505.70
GORDON, ROBERT C & MARY	$3,307.50
GORMAN, SCOTT D & LISA	$2,716.56
GOSBEE, WILBER L. &	$2,788.38
GOSSELIN, BRIAN	$2,575.44
GOSSELIN, MICHAEL P &	$3,253.32
GOSSER, RYAN M. &	$844.20
GOSSER, RYAN M. &	$4,267.62
GOUETTE, TERRY	$2,231.46
GOULET, MICHAEL R &	$3,379.32
GOVE, ERNEST J III	$2,338.56
GRAHAM, NANCY L.	$844.20
GRANT, BETH A. & JEREMY	$1,862.28
GRANT, DOUGLAS E &	$1,314.18
GRANT, LLOYD L & JOANNE	$383.04
GRANT, ROBERT B &	$2,817.36
GRANT, ROBERT H &	$2,202.48
GRANT, SHIRLEY M. &	$1,868.58
GRAY, BEVERLY	$4,215.96
GRAY, BEVERLY L.	$704.34
GRAY, DAVID W. & LISA	$2,777.04
GRAY, ERIC A	$2,967.30
GRAY, ISRAEL J.	$2,291.94
GRAY, JOHN P.F.	$2,496.06
GRAY, MATTHEW D.	$5,464.62
GRAY, STEPHEN E	$866.88
GRAY, STEPHEN E &	$2,842.56
GREAT WORKS CREMATORY,	$2,298.24
GREAT WORKS PROPERTIES,	$931.14
GREAT WORKS REGIONAL	$13.86
GREAT WORKS REGIONAL	$37.80
GREAT WORKS REGIONAL	$51.66
GREAT WORKS REGIONAL	$89.46
GREAT WORKS REGIONAL	$252.00
GREAT WORKS REGIONAL	$453.60
GREAT WORKS REGIONAL	$532.98
GREBIN, DAWN K.	$2,596.86
GREENLAW, JOHN M &	$2,865.24
GRIFFIN, JUSTIN &	$1,689.66
GRIFFIN, WILLIAM &	$3,166.38
GROMYKO, KIM D & ROBERT	$2,013.48
GROVER, DANIEL &	$132.30
GROVER, DANIEL &	$1,134.00
GROVER, ROBERT L.	$995.40
GROVER, ROBERT L	$102.06
GROVER, ROBERT L	$205.38
GROVER, ROBERT L	$280.98
GROVER, ROBERT L	$878.22
GROVER, ROBERT L	$960.12
GROVER, ROBERT L.	$115.92
GROVER, ROBERT L.	$2,640.96
GRUEN, JOHN & NANCY	$2,774.52
GUILFORD TRANS.	$594.72
GUILFORD TRANS.	$782.46
GUILFORD TRANS.	$822.78

Property Owner	Taxes
GUILFORD TRANS.	$956.34
GUILFORD TRANS.	$1,013.04
GUILLEMETTE BROS., INC.	$1,054.62
GUILLEMETTE BROS., INC.	$1,262.52
GUILLORY, THOMAS J &	$2,092.86
GUPTILL, CECIL W &	$1,955.52
GUPTILL, EDWIN H &	$2,085.30
GUPTILL, MICHAEL &	$1,462.86
GUPTILL, RALPH W &	$2,173.50
GUPTILL, RALPH W. &	$2,105.46
GUPTILL, RALPH W. &	$2,327.22
GUPTILL, ROGER L & JUNE	$1,701.00
GURLIACCIA, JOHN D. &	$3,868.20
HACKETT, BRUCE H &	$1,988.28
HADWEN, MARY ANNE	$2,412.90
HAFFORD, MARK & SHIRLEY	$328.86
HAFFORD, MARK & SHIRLEY	$3,287.34
HAFFORD, PAUL K & LINDA	$2,467.08
HALL, BETTY TRUSTEE	$1,130.22
HALL, JOYCE S.	$1,827.00
HALL, AIMEE R. & HALL,	$1,496.88
HALL, ANDREW D.	$1,601.46
HALL, ARTHUR L. JR	$2,300.76
HALL, ARTHUR L. JR,	$2,425.50
HALL, ARTHUR L. JR.	$3,457.44
HALL, BETTY TRUSTEE	$2,884.14
HALL, BETTY TRUSTEE	$3,778.74
HALL, BRUCE A	$2,935.80
HALL, CAROLYN M.	$3,521.70
HALL, DANA E	$76.86
HALL, DANA E	$201.60
HALL, DAWN-MARIE	$2,339.82
HALL, DONALD R.,	$3,117.24
HALL, EIRIK E	$1,677.06
HALL, ELIZABETH G	$1,611.54
HALL, FRANK P.	$1,472.94
HALL, GLADORA G.	$44.10
HALL, GLADORA G.	$52.92
HALL, GLADORA G.	$3,509.10
HALL, GLADORA G.,	$1,908.90
HALL, GLADORA G.,	$2,828.70
HALL, JASON R. &	$4,057.20
HALL, RITCHIE I.	$3,360.42
HALL, ROGER T & BARBARA	$2,944.62
HALL, SIDNEY M JR	$2,068.92
HALL, STANLEY L & SUSAN	$1,166.76
HALL, STANLEY L & SUSAN	$2,716.56
HALL, VERONICA J REV	$79.38
HALLIDAY, TRICIA A &	$3,769.92
HALSTEAD, JAMES J &	$2,254.14
HALVERSON, WARD D &	$1,457.82
HAMEL, ROBERT A JR &	$3,192.84
HAMMOND ROAD REALTY	$1,071.00
HAMPTON, JOHN R	$1,039.50
HANCHETT, DAVID & ZYCH,	$2,385.18
HAND, MARY P.	$2,614.50
HANNAFORD BROS. CO.,	$38,263.68
HANNAFORD, GEORGE P &	$2,411.64
HANNON, MARY & JEFFREY	$2,194.92
HANSEN, DARLENE M	$1,927.80

Property Owner	Taxes
HANSON, BRUCE A & ERIN	$3,471.30
HANSON, GEORGE W C	$1,593.90
HANSON, KAREN J	$81.90
HANSON, KAREN J	$265.86
HANSON, KAREN J	$1,316.70
HANSON, RICHARD J &	$2,564.10
HANSON, SHARI, DAVID	$1,470.42
HANSON, SHARI, DAVID F,	$61.74
HARDMAN, ALAN J	$2,967.30
HARDMAN, ALAN J.	$202.86
HARDY, PATRICIA JEAN	$2,861.46
HARLAN, JOSEPH F. &	$2,807.28
HARRIMAN, STEVEN &	$449.82
HARRIMAN, STEVEN &	$1,859.76
HARRINGTON, BRIAN J. &	$333.90
HARRINGTON, BRIAN J. &	$3,790.08
HARRINGTON, MICHELLE	$32.76
HARRIS, FRANK M &	$1,873.62
HARRIS, MEGAN M.	$1,528.38
HARRIS, MICHELLE R.	$1,330.56
HARRIS, SCOTT A. &	$1,969.38
HARRISON, LINCOLN &	$3,016.44
HART, LYNN D & LAWRENCE	$4,426.38
HART, WILLIAM	$2,732.94
HARTFORD, CHARLES L.	$1,171.80
HARTFORD, CHARLES L.	$2,889.18
HARTFORD, ROGER K & ANN	$2,220.12
HARTIGAN, DENNIS P &	$2,026.08
HARTMANN, ERNEST,	$1,203.30
HARTT TRANSPORTATION	$831.60
HARVEY, JOHN & DEBORAH	$942.48
HAYES, EUGENE A & DIANA	$3,912.30
HEALD, DAVID B.	$2,483.46
HEBERT, JOSHUA R &	$4,438.98
HEBERT, WAYNE E. &	$953.82
HEITMAN, ERIK W.	$1,493.10
HEITMANN, PRICILLA F.	$2,533.86
HENRY, JAMES D.	$3,486.42
HERRICK, BRIAN E. &	$2,366.28
HERRICK, PATRICIA J.	$2,082.78
HERSOM, CHRISTOPHER &	$2,370.06
HERSOM, SAMANTHA J. &	$2,858.94
HERTEL, JR. VAN E.	$758.52
HERTEL, JR. VAN E.	$764.82
HERTEL, MADISON E.&	$1,064.70
HETT, DANIEL & SUSAN	$2,431.80
HICKEY, DANIEL & ELAINE	$2,433.06
HICKEY, GREGORY J &	$3,182.76
HICKEY, JENNIFER J. AND	$2,372.58
HIGGINS, CHARLES XAVIER	$1,690.92
HIGGINS, MARGARET R	$1,544.76
HILL, CAROL ANN	$2,674.98
HILLS, WILLIAM H.	$1,438.92
HILTON, DALE H.	$3,220.56
HILTON, JOEL	$1,021.86
HILTON, JOEL	$3,438.54
HILTON, MALCOLM G. JR.	$2,474.64
HILTY, KATHIE-ANN	$4,106.34
HINGSTON, GEORGE L.,	$104.58
HINTERMEISTER HOLDINGS,	$2,918.16

Property Owner	Taxes
HINTERMEISTER, CHARLES	$4,575.06
HNATOW, KEITH A. &	$3,519.18
HOBBS, DARRELL	$1,304.10
HOBBS, MONIE & DAYNA	$4,276.44
HOBBS, WILLIAM	$3,510.36
HOBGOOD, VAN A & LAUREN	$2,454.48
HOBSON, ERIC J	$2,254.14
HOBSON, ERIC J.	$2,588.04
HODGDON, KARL J. &	$2,870.28
HODURSKI, JEANNE	$1,724.94
HOFFMAN, R. TODD &	$4,246.20
HOGAN, CHRISTOPHER J. &	$2,089.08
HOGAN, CONNOR H & JOHN	$882.00
HOGAN, JUSTINE L	$1,217.16
HOLLAND, ALEXANDER W. &	$2,502.36
HOLLIS, EDWY L. III	$947.52
HOLMES, JEREMIAH J &	$2,430.54
HOLMES, MELISSA	$1,954.26
HOLSHOUSER, ALLEN A &	$2,304.54
HOLTON, HENRY H &	$2,228.94
HOLTSFORD, ALLEN C. &	$2,710.26
HOOKE, RICHARD & JANET	$1,054.62
HORNE, DAVID K	$2,325.96
HOULE, ERNEST D.	$2,740.50
HOULE, OSCAR J	$3,243.24
HOULIHAN, AOIFE M.	$1,799.28
HOUSE, KRISTEN L. &	$5,118.12
HOUSTON, ANNA	$1,978.20
HOUSTON, BETH M. &	$6,058.08
HOUSTON, WILLIAM AARON	$3,795.12
HOVEY, RICHARD A	$2,221.38
HOWARD, DONALD L. JR.	$2,632.14
HOWARD, WALTER R &	$642.60
HOWARD, WALTER R &	$1,353.24
HOWARTH, DAWN M	$2,721.60
HOWARTH, ROSANNA E	$2,057.58
HOWE, TAMMY J &	$3,517.92
HUBERT, PHILLIP D &	$2,596.86
HUDON, DAVID J	$2,895.48
HUFF, G. EDWARD &	$2,372.58
HUFFMAN, WILLIAM L	$1,712.34
HUFFSTATER, GARY P	$1,801.80
HUGHES, ROBERT G	$2,082.78
HUGHES, RUSSELL H. &	$1,632.96
HUNT, ELIZABETH M.	$2,652.30
HUPE, RICHARD A & RUTH	$443.52
HUPE, RICHARD A & RUTH	$2,862.72
HUPE, RICHARD A & RUTH	$3,672.90
HURLEY, TIMOTHY J &	$2,096.64
HUSSEY SEATING COMPANY	$7,185.78
HUTCHINS, JOHN S. &	$3,282.30
HUTCHINS, PETER M. &	$2,979.90
HUTCHINSON, FLINT A. &	$2,174.76
HUTCHINSON, LENORAGENE	$1,491.84
IANELLO, KATHERINE R. &	$975.24
INGALLS, CHRISTOPHER	$2,920.68
J.B.J. MACHINE COMPANY,	$1,684.62
J.B.J. MACHINE COMPANY,	$1,966.86
JACKSON, DRYSDALE &	$9,020.34
JACOB, MELISSA D. &	$2,268.00

Property Owner	Taxes	Property Owner	Taxes
JACOBS, WENDY P &	$2,620.80	KEARNS, CHRISTOPHER	$3,669.12
JACOBSEN, SUSAN D	$2,576.70	KEARNS, ROBERT G &	$2,632.14
JACQUES, MICHAEL C &	$2,014.74	KEEFE, RYAN P. & JENNY	$2,154.60
JACQUES, ROLAND P. &	$3,674.16	KEEGAN, KENDRA L &	$4,345.74
JACQUES, WILLIAM L	$2,091.60	KEGLEY, JAYME J.	$2,031.12
JALBERT, PAUL & DEBRA	$2,430.54	KELEWAE, GENE M. &	$3,732.12
JAMES, GAIL M,TRUSTEE	$2,201.22	KELLEHER, JAMES J. &	$3,123.54
JAMES, RAYMOND W &	$2,217.60	KELLEY, BRYAN & JESSICA	$3,389.40
JAMES, WILLIAM RICHARD	$2,223.90	KELLEY, EUGENE O &	$1,979.46
JANOCHA, DAVID A.	$4,312.98	KELLEY, JORDAN C.	$2,260.44
JANOUSEK, JEFFERY	$114.66	KELLIS, MICHAEL A.	$10.08
JANOUSEK, JEFFERY D	$2,784.60	KELLIS, MICHAEL A.	$302.40
JAROCHYM, CHRISTOPHER	$1,446.48	KELLMAN, PETER	$1,658.16
JELLISON, EDWARD J JR &	$2,376.36	KELLY, MARION L.	$1,562.40
JEPSON, TIMOTHY R.	$2,468.34	KELSO, WILLIAM J	$2,278.08
JERALDS, ALAN P.	$1,796.76	KENDALL, ROBERT N JR.	$3,018.96
JEWELL, BRIAN P	$4,112.64	KENNEBUNK SAVINGS BANK	$7,818.30
JLP HOLDINGS, LLC	$3,393.18	KENNEDY, BRIAN R.	$2,242.80
JMJ LLC	$3,171.42	KENNEDY, JOHN & LISA	$4,945.50
JOECKEL, JOHN J. &	$3,075.66	KENNEY, DANIEL F. &	$4,704.84
JOHNSON HEIRS, JOHNSON,	$1,401.12	KENNEY, WILLIAM &	$4,150.44
JOHNSON HEIRS, JOHNSON,	$4,644.36	KEOHAN, JOHN J	$2,596.86
JOHNSON, BRYAN S	$1,777.86	KERN, EVERETT S & LINDA	$593.46
JOHNSON, DAVID	$2,557.80	KERN, EVERETT S & LINDA	$665.28
JOHNSON, G SHIRLEY, &	$6,024.06	KERN, EVERETT S. &	$2,268.00
JOHNSON, GLENDON W	$626.22	KERR, JOHN L.	$3,250.80
JOHNSON, GLENDON W	$1,198.26	KEZAR, JAMES L, DEBORAH	$3,963.96
JOHNSON, JUNE E. &	$2,504.88	KEZAR, TIMOTHY C &	$3,258.36
JOHNSON, KRISTIN	$1,711.08	KILLEEN, ROBERT W.	$3,730.86
JOHNSON, MICHAEL D. JR.	$1,839.60	KIMBALL, GLEN W & KIM A	$3,585.96
JOHNSON, MICHAEL D. SR.	$3,588.48	KIMBALL, JAMES P. &	$2,075.22
JOHNSON, RUSSELL W.,	$2,441.88	KINCH, JR. LAWRENCE V.	$1,987.02
JOHNSON, SHERRY TRUSTEE	$3,772.44	KING, BENJAMIN S. &	$3,827.88
JOHNSON, STEVEN E.	$5,937.12	KITCHEN, DIANE K.	$3,137.40
JOHNSON, VINCENT E &	$2,485.98	KLAUSMAN, JERRY B &	$3,083.22
JONES, BRADLEY R	$1,331.82	KLAUSMAN, VON E.	$2,530.08
JONES, BRADLEY R	$2,686.32	KLEINROCK, RANDOLF M. &	$1,141.56
JONES, BRADLEY R.	$66.78	KLOSOWSKA, KATARZYNA	$1,677.06
JONES, BRADLEY R.	$902.16	KNEELAND, TODD M., &	$2,748.06
JONES, BRIAN W	$3,430.98	KNIGHT, CHRISTINE M	$27.72
JONES, DOROTHY	$170.10	KNIGHT, LARRY F &	$979.02
JONES, PAUL MICHAEL &	$2,046.24	KNOWLES, KENNETH	$2,309.58
JORDAN, BRUCE	$2,455.74	KOCEK, SHELLY L & RADEK	$4,674.60
JORDAN, BRUCE R &	$3,186.54	KOELKER, JARED B. &	$2,181.06
JORDAN, BRUCE R. &	$183.96	KOELKER, JON M & DONNA	$2,375.10
JORDAN, JASON T.	$4,745.16	KOELKER, JONATHAN J. &	$2,315.88
JORDAN, SCOTT E.	$2,924.46	KOELKER, THOMAS J &	$2,407.86
JORDEN, HEIDI	$3,839.22	KOTCH, BEVERLY E	$1,634.22
JOSEPH, MARK & STARRY	$2,850.12	KRAUSS, KIM B	$2,527.56
JOSLYN, TIMOTHY	$2,806.02	KRETAS, PAUL R &	$4,403.70
JUNKINS, CAROL A	$2,328.48	KRUEGER, DONALD E &	$3,079.44
JUSSEAUME, RONALD R.	$1,483.02	KUNZ, KEVIN P	$3,069.36
KALLELIS, SPRIROS	$2,543.94	LABRECQUE, RICHARD &	$2,677.50
KANE, JOHN C & BONNIE J	$8,255.52	LABREE, EVELYN Y	$2,948.40
KAPLY, ELLEN M	$3,052.98	LABRIE, MARC B.	$3,832.92
KAPLY, LEONARD R. JR. &	$1,539.72	LACASSE, ARMAND	$4,515.84
KARAKHANIAN, HOWARD K &	$2,179.80	LADRIE, LAWRENCE W &	$2,614.50
KASHMER, REBECCA S,	$2,275.56	LAFLAMME, GUY N &	$1,849.68
KDK PROPERTIES	$840.42	LAFRANCE, WAYNE &	$3,889.62
KDK PROPERTIES, LLC	$735.84	LAFRENIERE, ASTI	$36.54

Property Owner	Taxes
LAFRENIERE, STEPHEN M.	$735.84
LAFRENIERE, STEPHEN M.	$1,305.36
LAFRENIERE, WILLARD R &	$2,827.44
LAFRENIERE, ZACHARY	$2,322.18
LAFRENIERE, ZACHARY S.	$95.76
LAGERHOLM, EARL	$2,807.28
LAGO, EDWARD	$1,459.08
LAGO, HENRY W JR &	$3,225.60
LAGUEUX, BEVERLY	$3,124.80
LAKEMAN, JEFFREY A.	$709.38
LALLY, NICOLE P. &	$1,905.12
LAMBERT, MURIEL L. &	$3,551.94
LAMBERT, ROBERT & MEGAN	$4,320.54
LAMBERT, ROBERT J. &	$3,364.20
LAMBERT, SHALEA K. &	$2,260.44
LAMBERT, THOMAS R. &	$2,909.34
LAMOTHE, FRANK C. &	$35.28
LANCTOT, JEFFREY	$3,739.68
LANDRIGAN, ROBERT W JR	$3,821.58
LANDRIGAN, ROBERT W.	$56.70
LANDRIGAN, ROBERT W.	$529.20
LANE, ANNA E.	$2,090.34
LANE, CARROL A	$1,813.14
LANE, JONATHAN & SARAH	$2,876.58
LANE, MICHAEL D	$3,430.98
LANE, TERRI A	$2,504.88
LANE, TROY A.	$2,555.28
LANG, Y & SOY VOEUN	$2,328.48
LANGELIER, JASON G.	$2,208.78
LANGELIER, LEO H JR &	$1,953.00
LANGELIER, LEO H. III	$2,571.66
LANGELIER, LINDA I	$2,357.46
LANGELIER, STEVEN T. &	$2,029.86
LANGILL, CRAIG A	$2,060.10
LANGTON, LORI J &	$2,010.96
LANOUETTE, MICHAEL E. &	$2,353.68
LAPIERRE, DAVID M.	$2,654.82
LAPOINTE, GERARD A	$17.64
LAPOINTE, JEFFREY &	$1,747.62
LAPPIN, DONALD P &	$3,249.54
LAROSE, PATRICIA J	$1,471.68
LARRABEE, ALAN D &	$2,170.98
LARRY PATOINE	$1,039.50
LARSEN, GILBERT	$1,547.28
LARSON, SAMANTHA MAE	$2,526.30
LASSARD, IAN M.	$3,688.02
LATORELLA, WILLIAM P &	$3,745.98
LAUGHLIN, HENRY A. III,	$36.54
LAUGHLIN, HENRY A. III,	$156.24
LAURION, PAUL J.	$1,285.20
LAUZE, JOSEPH R &	$2,595.60
LAW, DONALD K & LEILANI	$3,375.54
LAYTON, DANIEL M &	$3,047.94
LEACH, MARK A &	$1,854.72
LECLAIR, STEPHEN	$4,078.62
LEDGEWOOD PROPERTIES,	$607.32
LEDGEWOOD PROPERTIES,	$855.54
LEECH, ADAM W. &	$2,813.58
LEEMAN, TIMOTHY	$810.18
LEEMAN, TIMOTHY	$3,128.58

Property Owner	Taxes
LEGERE, ROBERT J &	$2,899.26
LEIGHTON, ROBERT & ROSE	$1,350.72
LELAND, EDWARD R. &	$2,324.70
LEMIRE, TROY A.	$64.26
LENNON, LELAND J.	$1,794.24
LENTINI, DAVID P.	$4,753.98
LESLIE, BONNIE J	$1,384.74
LESLIE, FORREST L JR	$3,321.36
LESMERISES, ROBERT A &	$2,365.02
LESSARD, JAYSON L	$4,363.38
LESSARD, TIMOTHY	$3,504.06
LESSARD, TIMOTHY N. &	$1,716.12
LETOURNEAU, DANIEL G &	$3,374.28
LEVASSEUR, DENNIS A.	$307.44
LEVASSEUR, DICK HEIRS	$3,122.28
LEVASSEUR, KEVIN D &	$2,853.90
LEVASSEUR, MARGARET A.	$1,243.62
LEVESQUE, RONALD K.	$1,282.68
LEVESQUE, SCOTT V &	$2,957.22
LEVY-MASCIS, MARY E. &	$2,968.56
LEWIS, AARON G &	$2,312.10
LEWIS, JONATHAN I &	$2,880.36
LEWIS, MATTHEW J &	$2,467.08
L'HEUREUX FAMILY TRUST	$1,949.22
LIBBY, SCOTT M.	$1,116.36
LIBBY, STEPHEN	$2,806.02
LIBRITZ, JERRY V. &	$3,417.12
LIEGE CORPORATION	$3,291.12
LINK, ROGER A. JR. &	$2,033.64
LINSCOTT, CRAIG & SUSAN	$2,309.58
LINSCOTT, CRAIG O	$720.72
LINSCOTT, MICHAEL A &	$4,184.46
LINSCOTT, SHAWN MICHAEL	$2,705.22
LITTLE WHILE LLC	$933.66
LITTLE, MICHAEL A &	$2,230.20
LITTLEFIELD, DAWN	$1,674.54
LITTLEFIELD, DEXTER A	$2,963.52
LITTLEFIELD, DEXTER A.	$1,893.78
LITTLEFIELD, JOEL &	$2,207.52
LITTLEFIELD, JOEL &	$8,290.80
LITTLEFIELD, JR.,	$2,649.78
LITTLEFIELD, LARRY B &	$1,088.64
LITTLEFIELD, LISA, &	$2,686.32
LITTLEFIELD, MICHAEL J	$3,816.54
LITTLEFIELD, PHILIP M	$3,444.84
LITTLEFIELD, PHILIP M &	$3,567.06
LITTLEFIELD, THOMAS R &	$633.78
LITTLEFIELD, THOMAS R &	$2,474.64
LITVINCHYCK, LAWRENCE E	$687.96
LITVINCHYK, ALLAN &	$2,978.64
LITVINCHYK, LAWRENCE &	$3,247.02
LITVINCHYK, LAWRENCE E	$2,586.78
LIVINGSTON, DEBRA B.	$234.36
LIVINGSTON, MICHAEL G.	$258.30
LML LOGISTICS	$3,493.98
LOCKHART, EUGENE &	$3,454.92
LOHMAN, TARA	$1,895.04
LOMBARDI, ANTHONY JR &	$2,950.92
LONG, IV., TED	$2,317.14
LONGLEY, SEAN	$913.50

Property Owner	Taxes
LONGLEY, SEAN M &	$3,717.00
LONGVAL, JOHN V. &	$2,978.64
LORD, CHRISTOPHER A	$1,562.40
LORD, PAMELA	$47.88
LOVEJOY, DIANE L &	$2,247.84
LOVEJOY, J. ROBIN CLUFF	$3,845.52
LOVEJOY, JEREMY W	$4,062.24
LOVEJOY, JOANNE ROBIN &	$233.10
LOVEJOY, LARRY W. &	$3,388.14
LOVEJOY, RICHARD J	$249.48
LOVEJOY, RICHARD J &	$2,394.00
LOVEJOY, RICHARD J. &	$4,077.36
LOVERING, ALLAN E &	$3,723.30
LOWELL, DORIS I.	$4,757.76
LOWELL, RICHARD LEE	$3,698.10
LOWERY, HOLLIE J &	$4,601.52
LOWERY, KEITH A &	$3,989.16
LOZEAU, MICHAEL E &	$1,107.54
LRB INVESTMENTS, LLC	$735.84
LRB INVESTMENTS, LLC	$6,502.86
LRB LEASING, LLC	$942.48
LUCAS, SHERRILYN R	$2,196.18
LUDINGTON, DEAN	$3,318.84
LUIGGI, FRED P. & LINDA	$1,905.12
LUKACS, PAUL M. & CEDAR	$2,770.74
LUNIEWICZ, MATTHEW G.	$6,017.76
LUTHER, FRANKLYN F. &	$2,485.98
LYNCH, AARON A & LISA A	$447.30
LYNCH, AARON A & LISA A	$2,042.46
LYNCH, EDWARD J &	$2,022.30
LYONS, JOHN P	$1,568.70
M & S LAND DEVELOPMENT	$89.46
M & S LAND DEVELOPMENT,	$109.62
MACAULAY, TIMOTHY P. &	$7,098.84
MACCHIA, JOSEPH V., JR.	$3,079.44
MACDONALD, MICHAEL A. &	$606.06
MACDONALD, MICHAEL A. &	$1,668.24
MACDONALD, ROBERT &	$3,030.30
MACDOUGALL, JAY M &	$2,586.78
MACDOUGALL, SUSAN L &	$2,976.12
MACKENZIE, DANIEL	$132.30
MACKENZIE, DANIEL	$221.76
MACKENZIE, DANIEL	$240.66
MACKENZIE, EVAN T. &	$1,714.86
MACLAUCHLAN, THOMAS C.	$1,654.38
MACLEOD, LARRY N. &	$3,642.66
MACLEOD, TODD M &	$2,275.56
MACMILLAN, JOHN J. &	$2,295.72
MADORE, BETTY, DONNA, &	$3,414.60
MAFFEI, BRITTANY M. &	$2,538.90
MAHONEY, MICHELLE R. &	$2,651.04
MAIHOS, JAMES C. &	$3,303.72
MALENCHINI, ARTHUR J &	$946.26
MALONEY, MARGARET A.	$2,756.88
MANLEY, LYNN E	$2,674.98
MANNING, TRAVIS &	$2,354.94
MANSFIELD, HEATH	$4,071.06
MANSFIELD, HEATH M	$2,196.18
MANSFIELD, HEATH M.	$1,294.02
MANSFIELD, HEATH M.	$5,111.82

Property Owner	Taxes
MANSFIELD, HEATHER SUE	$4,297.86
MANSFIELD, STEPHEN	$2,695.14
MANSFIELD, STEPHEN &	$2,658.60
MANSFIELD, STEPHEN &	$4,478.04
MANSFIELD, STEPHEN &	$5,081.58
MANSFIELD, STEPHEN P &	$61.74
MANSFIELD, STEPHEN P &	$5,337.36
MANSFIELD, STEPHEN P.	$438.48
MANSFIELD, STEPHEN P.	$4,660.74
MANSFIELD, SUSAN M.	$459.90
MARCHAND, AARON R. &	$3,517.92
MARCHANT, PETER &	$4,823.28
MAREIRO, ANNETTE &	$2,690.10
MARINEAU, JAMES &	$2,740.50
MARITIMES & NORTHEAST	$33,881.40
MARQUIS, STEVEN &	$2,779.56
MARRA, CLAUDIA	$2,065.14
MARSHALL, ADAM N. &	$2,052.54
MARSTEN, LENAYE	$4,126.50
MARTIN, DANIELLE M. &	$2,299.50
MARTIN, THOMAS F &	$4,559.94
MARTIN, THOMAS F. &	$1,583.82
MARVIN, CHARLES &	$2,465.82
MARVIN, CHARLES H &	$7,938.00
MARX, LINDA A	$4,708.62
MARX, LINDA A & MICHAEL	$3,452.40
MASON, JEFFREY H.	$3,408.30
MASON, JENNIFER E. &	$2,703.96
MASTRO, MICHAEL A JR &	$4,853.52
MATHESON, JAMES B &	$3,853.08
MATHEWS, BERNARD	$1,651.86
MATHEWS, BERNARD N.	$103.32
MATHEWS, CARLTON	$1,758.96
MATHEWS, GEORGE E &	$3,822.84
MATHEWS, NELSON &	$2,152.08
MATHEWS, NELSON &	$2,402.82
MATHEWS, NELSON L.	$78.12
MATHEWS, SHARON B.	$3,347.82
MATHIS, TIMOTHY JOHN &	$3,710.70
MATTHEWS, DIANA M	$5,662.44
MATTHEWS, JEREMY &	$774.90
MATTHEWS, JOAN	$1,895.04
MATTHEWS, MERTON	$1,629.18
MATTHEWS, MERTON E	$2,383.92
MAY, ALEXANDER T.	$1,432.62
MAYFIELD, DENISE C.	$2,836.26
MAYFIELD, KEVIN J.	$4,296.60
MAYROSE, DAYNA P &	$2,735.46
MCALOON, WILLIAM A.	$2,482.20
MCBRIERTY, BRUCE D &	$3,351.60
MCCABE, DAVID A. &	$2,642.22
MCCARTHY, MICHAEL J. &	$3,603.60
MCCARTHY, STEPHEN P.	$4,247.46
MCCARTY, KENNETH &	$2,086.56
MCCOOMB, DIANNE L	$2,468.34
MCDERMITH, CLARK L &	$10,653.30
MCDONALD, LEWIS J	$4,089.96
MCDONALD, LINDA L.	$2,192.40
MCDONALD, STEPHEN A.	$2,567.88
MCGEE, RACHEL D	$1,830.78

Property Owner	Taxes	Property Owner	Taxes
MCGILVERY, RUSSELL A.	$2,885.40	MOMENEE, JOHN D &	$1,580.04
MCGIVERN, MICHAEL	$2,373.84	MONACO, LOUIS C. &	$1,976.94
MCGLAUGHLIN REV. TRUST	$1,833.30	MONAHAN, ROBERT	$2,429.28
MCGONAGLE, PHILIP P. 7	$3,874.50	MONDELLO, JOHN FRANCIS	$1,908.90
MCGOVERN, JEFFREY A. &	$2,154.60	MONKIEWICZ, STEPHEN	$5,589.36
MCGRATH, PAUL	$3,347.82	MOORE, BETTY J.	$1,872.36
MCGUIRE, JAMES J &	$2,958.48	MOORE, KEVIN M.	$3,425.94
MCINTYRE, JOY M. &	$958.86	MOORE, MICHAEL J.	$2,230.20
MCKEE, LOLA J & ROBERT	$3,475.08	MOORE, NORMAN J JR &	$3,250.80
MCKENNA, ANDREW R.	$3,366.72	MOORE, ROBERT M & JEWEL	$4,252.50
MCKINNON, CHRIS D.	$467.46	MOORE, ROBERT M JR.	$3,732.12
MCKINNON, SCOTT E.	$2,378.88	MOORE, RYAN J. & COX,	$2,492.28
MCKINNON, SCOTT E. &	$141.12	MORABITO, CLARE	$1,562.40
MCLAREN, SALLY	$8,823.78	MORABITO, DANIEL	$2,416.68
MCLAUGHLIN, PATRICK &	$4,995.90	MORABITO, RICHARD M SR	$3,155.04
MCLEAN, JASON	$1,311.66	MORGAN, LEA M.	$1,774.08
MCMAHON, DENNIS R &	$3,231.90	MORGAN, SCOTT R & VICKY	$3,795.12
MCMAHON, DENNIS R., JR	$4,071.06	MORGRIDGE, BRUCE	$50.40
MCNAMARA, MICHAEL P.	$3,829.14	MORIARTY, ANDREW B &	$2,794.68
MCQUEEN, DIANE D.	$1,951.74	MORIN, DANIEL &	$3,396.96
MCTAGGART, MARC T. &	$2,894.22	MORIN, DWAYNE G.	$3,078.18
MCWAIN, STEVEN & PHUONG	$3,515.40	MORIN, LUCIEN W	$745.92
MEAD, LOUIS W., JR.	$869.40	MORIN, ROBIN L &	$2,197.44
MEAD, LOUIS W., JR.	$3,772.44	MORISSETTE, JACOB N. &	$3,638.88
MEADOWSEND TIMBERLANDS,	$1,951.74	MORISSETTE, TOMMY R. &	$3,587.22
MEAGHER, JOHN K.	$2,136.96	MORONG, JOSHUA M.	$2,546.46
MEGELE, OLIVER S. &	$3,042.90	MORRELL, RONALD E. &	$4,854.78
MEHLHORN, PAUL & SUSAN	$3,780.00	MORRILL, JESSE &	$3,302.46
MEHLHORN, SUSAN	$827.82	MORRILL, STEVEN A &	$2,700.18
MELANSON, LARRY J &	$2,392.74	MORRISSEY, MARTIN &	$2,987.46
MELLO, RONALD L. JR.	$3,554.46	MORROW, BRUCE D. &	$3,439.80
MENDE, CHRISTOPHER H &	$4,103.82	MORSE, CYNTHIA A. &	$3,504.06
MENTER, ALLEN S	$829.08	MORSE, JON	$3,243.24
MENTER, ALLEN S	$982.80	MORSE, STEVEN M &	$3,724.56
MERRICK, EDWARD L &	$2,518.74	MORTON, AMANDA M &	$2,974.86
MERRILL, CAROL A	$1,654.38	MORTON, DEBORAH E	$3,529.26
MERRITHEW, CHARLES H. &	$3,233.16	MORTON, TODD & KERRI A	$2,971.08
MERROW, ANITA M. &	$2,642.22	MOSELEY, SEAN R. &	$4,044.60
MESSIER-DAVIS, CINDY J.	$3,710.70	MOULTON, DEBBIE A. &	$2,353.68
METCALF, AUDREY J.	$1,224.72	MOUSSA, STEPHANIE A.	$2,226.42
MICHAUD, STEPHEN A.	$3,226.86	MSM, LLC	$5,257.98
MICK, CAROL L.	$1,383.48	MTGLQ INVESTMENTS, LP	$4,305.42
MILES, DOUGLAS J. SR. &	$2,149.56	MULLOY, SUZANNE	$1,827.00
MILES, TIM & SHARON	$265.86	MULLOY, ROGER W. &	$2,289.42
MILES, TIMOTHY S. &	$3,646.44	MULLOY, SUZANNE	$2,167.20
MILLER, RICHARD	$26.46	MUNROE, DENNIS A &	$2,512.44
MILLER, RICHARD	$1,976.94	MURPHY, MICHELLE B.	$2,056.32
MILLER, ROBERT E &	$2,586.78	MURRAY, LEON B &	$2,496.06
MILLS, SHANE T.	$2,135.70	MURRAY, LEON B & GLADYS	$2,671.20
MINICHIELLO, MICHELE,	$2,885.40	MURRAY, MICHAEL	$1,021.86
MINIUTTI, JACK B.&	$2,498.58	MURRAY, MICHAEL	$2,682.54
MINNICK, MICHAEL &	$3,298.68	MURRAY, SCOTT	$2,759.40
MINUTELLI, DANIEL A &	$1,272.60	MURRAY, SUMNER B JR	$1,945.44
MINUTELLI, DANIEL A &	$3,138.66	MURRAY-BUMFORD, CAROLE	$1,974.42
MISSUD-MARTIN,	$3,486.42	MUTAGOMA, FIDELE	$3,893.40
MITCHEM , HARLOE C &	$2,569.14	MUTHIG, JAMES W & MARY	$3,331.44
MIXON, JOHN F. JR. &	$730.80	MYSHRALL, ROBERT E &	$1,931.58
MOFFITT, EDWARD A. &	$105.84	NASON, STEPHEN M &	$3,428.46
MOFFITT, EDWARD A. &	$4,586.40	NATIONSTAR MORTGAGE	$4,655.70
MOLDA, CHRISTOPHER J. &	$2,715.30	NATURE'S ACRES, LLC	$4,772.88

Property Owner	Taxes
NAU, DIANE E.	$2,761.92
NAUMONICZ, STEVEN J. &	$4,158.00
NAUMOZICZ, STEVEN J. &	$1,210.86
NAVIGATOR PROPERTIES,	$1,884.96
NEAL, JOHN F.D.R.	$42.84
NEAL, LAURA E.	$2,593.08
NEAL, OLIVER M JR	$18.90
NEAL, OLIVER M JR	$800.10
NEHILEY,CYNTHIA	$3,061.80
NEIT, LEO RICHARD &	$3,001.32
NEW HAMPSHIRE BUILDERS	$12.60
NEW HAMPSHIRE BUILDERS	$12.60
NEW HAMPSHIRE BUILDERS	$12.60
NEW HAMPSHIRE BUILDERS	$15.12
NEW HAMPSHIRE BUILDERS	$15.12
NEW HAMPSHIRE BUILDERS	$15.12
NEW HAMPSHIRE BUILDERS	$15.12
NEWHALL JR., JOHN G.	$2,426.76
NEWHALL, JOHN G JR	$3,206.70
NEWHALL, KENNETH N.	$3,171.42
NEWTON, DONALD H &	$2,590.56
NICHOLL, LAURIE	$3,085.74
NICHOLS, CATHY	$1,168.02
NICHOLS, CATHY	$3,865.68
NICHOLS, CATHY A	$205.38
NICHOLS, CATHY A	$1,476.72
NICHOLS, KATE M.	$1,823.22
NIELSEN, LONNA J	$2,623.32
NILAND, BRIAN P.	$3,060.54
NOEL, ROBERT A.	$4,042.08
NOLAN, CHRISTOPHER	$2,575.44
NOLAN, CHRISTOPHER P.	$961.38
NOLAN, CHRISTOPHER P.	$1,631.70
NORMAN, MICHAEL P. &	$152.46
NORMAN, MICHAEL P. &	$4,273.92
NORMAND, JEREMY R &	$4,026.96
NORMAND, ROGER M &	$3,066.84
NORMANDEAU, ANNE L.	$3,573.36
NORMANDIN, RICHARD J &	$2,129.40
NORRIS, MEREDITH A.	$2,673.72
NORTH BERWICK	$52,668.00
NORTHERN NEW ENGLAND	$2,391.48
NORTON, DARRELL W	$1,760.22
NORTON, DARRELL W.	$2,502.36
NORTON, JULIE	$1,752.66
NORTON, SHANE &	$3,265.92
NORTON, TERZA	$1,638.00
NORTON, VERONICA E	$968.94
NOSEK, JAMES E	$1,581.30
NOVACK, DEBORAH A.	$2,211.30
NOYES, JESSE P. &	$4,500.72
NUTTER, CHARLES W &	$3,449.88
NUTTER, RANDOLPH C &	$1,253.70
NUTTER, TYLER C &	$4,091.22
O'BANNON, LINDA HILL &	$1,777.86
O'BANNON, LINDA HILL &	$1,816.92
O'BRIEN, KELLY A & MARK	$2,648.52
O'BRIEN, MARK & KELLY	$2,760.66
OCCHIPINTI, GINO &	$2,969.82
O'CONNOR, MICHAEL &	$5,016.06

Property Owner	Taxes
O'CONNOR, TARA J.	$1,984.50
ODLIN, IAIN R	$2,799.72
OILER, RYAN L.	$2,542.68
OLD TANK TRUST, PAUL	$1,514.52
OLDCASTLE MATERIALS,	$354.06
OLIVER, BARBARA E &	$851.76
OLIVER, BRANDON W.	$2,385.18
O'LOUGHLIN, SHARMAN J.	$84.42
O'LOUGHLIN, SHARMAN J.,	$2,508.66
OMAOLFHOGHMHAIR, SEAMUS	$3,110.94
O'NEIL, DAVID P.	$5,047.56
O'NEILL, JOSEPH M.	$3,241.98
ORNELLAS, GREGORY T.	$4,950.54
OSBORNE, JENNICA M.	$4,743.90
OSTERHOUT, ISAAC A.	$1,932.84
OTOOLE, MARGARET	$2,600.64
OTT, ALVIN W SR &	$2,846.34
OTTEN, RICHARD & KAREN	$2,028.60
OUELLETTE, JEFFREY T &	$36.54
OUELLETTE, MAURICE J &	$854.28
OUELLETTE, MAURICE J &	$3,582.18
OWEN, DOROTHY Y	$5,777.10
OX ALIDADES VISIONAL,	$10,311.84
PAGE, MATTHEW	$1,131.48
PAJAK, RANDY & SARAH	$2,734.20
PAKER, MELINDA A.	$1,915.20
PALMER, S. KATHLEEN	$3,593.52
PALMIERI, DAVID W.	$1,302.84
PANKEY, JULIE & PANKEY,	$4,611.60
PAPCIAK, NICHOLAS S. &	$3,278.52
PAQUETTE, GREGG	$2,383.92
PAQUETTE, GREGG,	$1,499.40
PARADIS, KATHRYN L	$3,781.26
PARDOE, JOHN M	$2,189.88
PARISI, THOMAS J &	$2,507.40
PARKER, CHARLES W &	$74.34
PARKER, CHARLES W &	$2,885.40
PARKER, DAVID C. & BETH	$2,523.78
PARKER, GEORGE E &	$2,048.76
PARKER, GEORGE S &	$2,131.92
PARTON, GEORGE P III &	$3,124.80
PASKOWSKI, DAVID P	$3,177.72
PASS, ROSSANA & ARTHUR	$3,706.92
PATRICK, FLORENCE &	$2,773.26
PATSTONE, BETHANY FAY	$2,950.92
PATSTONE, SCOTT E &	$2,701.44
PATSTONE, SHIRLEY E. &	$3,312.54
PATTEN, KEITH M &	$1,566.18
PATTESON, SHAUN E & AMY	$4,189.50
PAUL, HARVEY A.	$860.58
PAUL, HARVEY A.	$885.78
PAUL, SARAH & MATTHEW	$2,673.72
PAWLAK, GERALD	$2,938.32
PAYETTE, JONATHAN C. &	$2,614.50
PAYEUR, CONRAD	$3,555.72
PAYEUR, ROLAND E.	$2,895.48
PEARLMAN, CAROL	$1,581.30
PEASE, ROBERT H &	$1,980.72
PEASLEY, STEPHEN	$2,547.72
PEDERSEN, MICHAEL A &	$1,811.88

Property Owner	Taxes
PELLETIER FAMILY	$5,189.94
PELLETIER, RAYMOND A JR	$5,530.14
PEPIN, RICHARD A	$2,210.04
PERCEVAL, THOMAS P.	$1,915.20
PERKINS, FRED H	$1,504.44
PERKINS, FRED H. JR.	$30.24
PERKINS, FRED H., JR.	$1,329.30
PERKINS, FRED H., JR.	$1,433.88
PERKINS, RALPH & DONNA	$2,615.76
PERKINS, SARA J	$3,184.02
PERMENTER, ARTHUR K &	$2,576.70
PERRY, BRIAN L. & DIANE	$3,698.10
PERRY, MICHAEL P.	$2,472.12
PETERSEN, PRISCILLA M	$664.02
PETERSON, DAVID C.	$3,742.20
PHELAN, EDWARD J &	$3,097.08
PHILBROOK, JOHN	$1,781.64
PHILBROOK, JOHN A &	$3,477.60
PHILLIPS, JOSEPH W. &	$2,904.30
PHILLIPS, WESTON M. &	$468.72
PHILLIPS, WESTON M. &	$3,820.32
PHINNEY, ELEANOR P,	$2,719.08
PHINNEY, ELEANOR P,	$3,801.42
PHINNEY, JAY M	$1,546.02
PHINNEY, KATE A	$4,297.86
PHIPPS, HEATHER AND	$2,806.02
PICARD, MICHAEL F. &	$534.24
PICARD, PATRICK M &	$2,769.48
PICKETT, ROBERT S	$2,242.80
PIERCE, DAVID	$34.02
PIERCE, RACHEL J.	$2,325.96
PIKE, RONALD T. &	$4,296.60
PILECKI, JOSEPH G JR.	$2,371.32
PILKINGTON, JEFFREY F &	$3,264.66
PILLSBURY, DALE R &	$2,674.98
PINTO, PETER J & MARY	$46.62
PLACE, JOHN F. &	$3,041.64
PLACE, KEVIN J & DAWN M	$3,302.46
PLACE, MARY E	$2,160.90
PLACE, MICHAEL	$2,886.66
PLACE, ROBERT K &	$2,799.72
PLACEY, KATHERINE	$2,181.06
PLANTE, DAVID P. & ANN	$3,389.40
PLUSHNER, ERIC M &	$1,680.84
POIRIER, DENNIS B	$2,245.32
POLIGNI, PIERRE A &	$2,945.88
POLLAND, EUGENE H &	$2,082.78
POMERLEAU, CHERYL B	$2,653.56
POMERLEAU, JANICE &	$2,658.60
POMERLEAU, KRISTIN A	$2,613.24
POMERLEAU, TROY A &	$4,106.34
POMEROY, ANDREW B &	$2,913.12
POMMIER, NATHALIE K.	$3,263.40
PONCHAK, JEFF	$5,648.58
POODRY, SAGE	$6,058.08
POOLE, STEVEN H & ALICE	$2,237.76
POOLE, WALTER R. JR	$2,551.50
POORE, ELI	$2,685.06
POPE, DAVID A. &	$2,533.86
PORPER, LEE ANN	$1,711.08

Property Owner	Taxes
PORTER LAND	$1,890.00
PORTER, BENJAMIN U	$2,671.20
PORTER, WAYNE R & ELSIE	$960.12
PORTER, WAYNE R & ELSIE	$2,507.40
POTTER, BARBARA A	$2,795.94
POTTER, SARAH J.	$4,670.82
POTVIN, WILLIAM J.	$2,687.58
POULIOTTE, JULIE M	$554.40
POULIOTTE, JULIE M	$1,454.04
POWELL, KENNETH C JR &	$3,699.36
POWELL, STEVEN M &	$2,914.38
POWERS, EDITH M &	$2,057.58
PRAK, SAI MORM &	$1,828.26
PRATT & WHITNEY	$2,634.66
PRATT & WHITNEY	$366,660.00
PRATT & WHITNEY A G	$892.08
PRATT, TIMOTHY J.	$2,092.86
PRECOURT, MARC N &	$2,342.34
PRENTICE, CHARLOTTE ANN	$829.08
PRICE, MARSHA R	$25.20
PRITCHARD, BRYCE W.	$837.90
PROVENCHER, JEANNIE M	$1,557.36
PROVENCHER, MATTHEW	$2,366.28
PULLEN, JANET M.,	$1,839.60
PURINGTON, ALICE M &	$5,333.58
PUTNAM, DANA M.	$3,094.56
PUTNAM, JOSEPH C.	$2,997.54
PUTNAM, JOSEPH C.	$3,929.94
PUTNEY, KRISTAL A.	$1,876.14
QMH, LLC	$3,844.26
QUALLS, MATTHEW R. &	$4,328.10
QUIMBY, ROBERT P. &	$3,745.98
QUINT, DARREN N	$231.84
QUINT, LENDELL N.	$1,729.98
QUINT, PETER	$1,936.62
QUINT, STEPHEN L	$4,009.32
RACINE, JEAN L &	$4,626.72
RAINVILLE, DANIEL B. &	$3,181.50
RALPH, BRUCE R & LAURIE	$1,969.38
RAMY, TAMMY H. & RAMY,	$1,845.90
RANCATI, KATHRYN D	$1,849.68
RAND, DANIEL R	$2,121.84
RAND, DONNA M & SCOTT L	$960.12
RAND, SCOTT L & DONNA M	$2,249.10
RANDALL, CLYDE H &	$748.44
RANDALL, JAY D &	$2,460.78
RANDALL, JOHN D &	$3,986.64
RANDALL, RICHARD R &	$1,425.06
RANDALL, SARAH B. &	$1,940.40
RAPOZA, NEIL J &	$2,431.80
RAY, KEVIN A & SUSAN D	$5,270.58
RAYWORTH, ANDREA, D.	$2,475.90
RAYWORTH, DOUGLAS W.	$2,625.84
REED, KENDALL E.	$5,501.16
REED, REBECCA C.,	$4,929.12
REGAN, ERIC F.	$2,014.74
REGAN, MARGARET	$2,876.58
REGONINI, HARLEY D.	$2,060.10
REIL, TIMOTHY F.	$3,744.72
REILLY, MARY C. & JOHN	$4,581.36

Property Owner	Taxes
REINHOLDTSEN, KAREN &	$1,568.70
REINKEN, ROBERT J.	$3,787.56
REINKEN, TIMOTHY	$3,967.74
REMISZEWSKI, DAVID A	$2,736.72
RENDELL, LARRY E. JR &	$2,548.98
RENY, ROBERT & MARSHA	$3,124.80
REUSCH, DONALD C &	$3,052.98
REYNOLDS, LEIGHTON A,	$2,223.90
RICE, STANLEY J	$1,464.12
RICE, STANLEY J	$2,518.74
RICE, STANLEY J & DAWN	$1,161.72
RICE, STANLEY J & DAWN	$2,298.24
RICE, STANLEY J. &	$4,631.76
RICE, STANLEY J. & DAWN	$1,050.84
RICE, STANLEY J. & DAWN	$1,694.70
RICE, STANLEY J. & DAWN	$2,125.62
RICE, TRAVIS J	$2,081.52
RICE, TRAVIS J.	$2,483.46
RICHARD, ROBERT	$3,816.54
RICHARD, THOMAS G &	$2,952.18
RICHARD, WILLIAM S.	$6,709.50
RICHARDSON, BRANDON T.	$76.86
RICHARDSON, CHARLES H &	$2,163.42
RICHARDSON, DALTON	$2,327.22
RICHARDSON, DALTON	$3,893.40
RICHARDSON, DAVID L &	$2,583.00
RICHARDSON, LESLIE W.	$3,890.88
RICKER, CORY	$1,461.60
RICKER, DANA PAUL &	$1,666.98
RIDLON, LINDA D. ET AL	$34.02
RIDLON, RUSSELL &	$3,633.84
RIDLON, THOMAS A	$1,685.88
RIDLON, WESLEY JR	$1,165.50
RIDLON, WESLEY JR &	$2,518.74
RILEY, KEVIN A & NANCY	$16.38
RINNE, BROR	$2,100.42
RIOUX, PHILIP	$2,840.04
RIPLEY, NANCY	$2,695.14
RIVERS, JOHN G.	$2,697.66
ROAKES, JONATHAN ROBERT	$2,984.94
ROBBINS, LORING A &	$2,373.84
ROBERGE, MAUREEN & MARK	$4,087.44
ROBERTS, HARLAND E ,	$26.46
ROBERTS, HARLAND E,	$84.42
ROBERTS, HARLAND E,	$102.06
ROBERTS, HARLAND E,	$137.34
ROBERTS, HARLAND E,	$197.82
ROBERTS, HARLAND E,	$3,727.08
ROBERTS, HARLAND E.,	$85.68
ROBERTS, HARLAND E.,	$221.76
ROBERTS, KEVIN S. &	$4,058.46
ROBERTS, MARTHA A	$225.54
ROBERTS, MARTHA A.	$224.28
ROBERTS, MARTHA P.REP	$123.48
ROBINSON, DANA	$2,065.14
ROCKWELL HOMES, LLC	$1,315.44
ROCKWELL HOMES, LLC	$3,593.52
ROCRAY, HEATHER MARY	$2,246.58
RODERICK, JEFFREY &	$1,689.66
ROGERS, JIMMY C. &	$2,913.12

Property Owner	Taxes
ROGERS, JOHN J. &	$2,938.32
ROHM, GARY B & PATRICIA	$4,096.26
ROLLINS, EDWARD &	$631.26
ROLLINS, PAUL R & HELGA	$2,576.70
ROMANO, KAREN L.	$1,597.68
RONDEAU, ROBERT W	$2,005.92
ROPKE, BARBARA J.	$2,271.78
ROSA, MIRANDA E.	$1,551.06
ROSE, ERNEST H., JR. &	$1,798.02
ROSE, FREEMAN A.	$2,348.64
ROSE, IRMA L	$1,485.54
ROSE, VICTOR J.	$1,791.72
ROSE, WILLIAM & LINDA,	$4,421.34
ROSEBUSH , SHAWN &	$4,023.18
ROSEN, CHRISTOPHER T	$2,915.64
ROSHOLT, KEVIN &	$3,403.26
ROSS, ANTHONY D.	$3,461.22
ROSS, DONALD J.	$1,600.20
ROSS, HEATHER L. & HUGH	$1,888.74
ROSS, RICHARD D. &	$5,254.20
ROTHSTEIN, MARC M &	$3,904.74
ROUILLARD, MARK	$3,821.58
ROULEAU, MARK M	$2,415.42
ROUSSEAU, WILLIAM J &	$1,577.52
ROUSSEAU, WILLIAM J &	$3,395.70
ROUSSIN, GAIL A. M.	$1,819.44
ROWE, MARCIA R, TRUSTEE	$3,165.12
ROWELL, AMELIA P.M.,	$1,898.82
ROWELL, AMELIA P.M.,	$5,528.88
ROY, DANIEL J & SUZANNE	$3,021.48
ROY, JUSTIN C	$2,428.02
ROY, JUSTIN C	$2,750.58
ROY, KEVIN L	$3,316.32
ROY, NORMAN & SHIRLEY	$1,631.70
ROY, PAMELA J	$1,537.20
ROY, RAYMOND J & BRENDA	$2,933.28
ROY, ROBERT E. & SUSAN	$3,443.58
ROYAL RIVER REALTY LLC	$1,125.18
ROYAL, DONALD C & SONYA	$3,225.60
ROYAL, KEVIN D	$779.94
ROYAL, KEVIN D & SHERRY	$466.20
ROYAL, KEVIN D & SHERRY	$894.60
ROYAL, KEVIN D & SHERRY	$2,940.84
ROYAL, KEVIN D.	$81.90
RUEL, PETER R & SUSAN L	$2,625.84
RUEL, ROBERT A &	$973.98
RUEL, ROBERT A &	$1,416.24
RUGGIERO, ROBERT &	$3,553.20
RUI, JUFEN	$2,672.46
RUSSELL, JACK & ANGELA	$1,285.20
RUSSELL, NATHAN F	$2,256.66
RYAN, EDWARD J	$2,491.02
RYAN, LISA	$1,887.48
RYAN, ROBERTA H, ESTATE	$3,465.00
RYLANCE, THOMAS J	$2,673.72
SABEAN, TIMOTHY	$3,737.16
SABOL, ASHLEY D &	$192.78
SABOL, ASHLEY D. &	$85.68
SACCO, RALPH J. &	$3,458.70
SALANTRI, LYNDSAY K. &	$3,191.58

Property Owner	Taxes	Property Owner	Taxes
SALATA, NICHOLAS E	$2,498.58	SHEELY, TIMOTHY M	$3,705.66
SALMON, DAVID & TRACY	$2,570.40	SHERWOOD, MICHAEL H	$1,183.14
SANTIAGO, JOSEPH	$2,497.32	SHIBLES, ANN A.	$2,215.08
SARACINA, JOSEPH J &	$2,313.36	SHIBLES, DONALD E.	$2,502.36
SARGENT, LUCY	$3,037.86	SHIBLES, ROBERT E,	$2,129.40
SAVAGE, DANIEL B &	$2,274.30	SHIELDS, MYRON D.	$4,113.90
SAVAGE, DANIEL B. &	$5,463.36	SHORTILL, JAMES & SUSAN	$3,268.44
SAVAGE, JAMES & MARILYN	$2,677.50	SHUFELT, SHARON R &	$2,271.78
SCC ENTERPRISES, LLC	$2,376.36	SHUFELT, THOMAS	$5,997.60
SCHAEFFER, STEPHEN J &	$3,525.48	SHUTE, WILLIAM & JEA	$42.84
SCHAUB, STEVEN J	$3,844.26	SHUTE, WILLIAM N & JAE	$4,261.32
SCHIFANO, ALEXANDER &	$1,063.44	SILK- L'HEUREUX,	$3,344.04
SCHILDT, ORIETTA	$2,976.12	SILSBY, MICHAEL J &	$2,305.80
SCHINDLER, KATHLEEN C	$6,628.86	SIMMONS, WILLIAM D.	$2,094.12
SCHLUNTZ, PETER R. &	$788.76	SIMPSON, DANIEL B.	$3,439.80
SCHLUNTZ, PETER R. &	$2,086.56	SIMPSON, DAVID & SHARON	$2,129.40
SCHMID, PAUL & INGE M	$240.66	SIMPSON, DYLAN T. &	$78.12
SCHRIEFER, TRENT S.	$2,241.54	SIMPSON, JEFFERY A. &	$1,035.72
SCHULMAIER, GERALD T	$961.38	SINCLAIR, AARON J.	$2,551.50
SCHULMAIER, GERALD T &	$1,743.84	SKYTOP, LLC	$136.08
SCHULMAIER, GERALD T. &	$4,616.64	SLADEN, JEFFREY	$2,551.50
SCHULTZ, JENNIFER &	$238.14	SLEEPER, PATTI J	$3,791.34
SCIALDONE, RICHARD J &	$2,877.84	SLEEPER, MARTINA	$1,742.58
SCOTT, CHURI P.	$2,925.72	SMALL, THOMAS A M &	$1,731.24
SCOTT, DANA	$3,245.76	SMITH, ANDREW	$2,158.38
SCULLY, ANNE L & MARC	$1,711.08	SMITH, ANTHONY E.	$2,533.86
SEAVEY, DORIS P	$786.24	SMITH, BENJAMIN H.	$3,868.20
SEBERT, NATHAN A &	$2,513.70	SMITH, CHRISTINA &	$1,586.34
SEELIGER, ANNETTE D	$1,791.72	SMITH, DONALD G,	$2,778.30
SEIBERT, MATTHEW D. &	$3,781.26	SMITH, JAYSON & SHANNON	$2,811.06
SENAY, JAMES C &	$1,297.80	SMITH, JAYSON R. &	$3,186.54
SENAY, JAMES C &	$1,422.54	SMITH, MICHAEL S.	$2,092.86
SEQUEIRA, ALLEN A	$2,884.14	SMITH, ROBERT B	$2,901.78
SEQUEIRA, ALLEN A.	$364.14	SMITH, ROLAND L.	$2,828.70
SEQUEIRA, ALLEN A.	$2,799.72	SMITH, RONALD A &	$3,434.76
SERRA, JOSE CARLOS &	$2,613.24	SMITH, SHAWN C. &	$2,299.50
SERWACKI, STEPHEN L. &	$3,215.52	SMITH, WILLIAM A	$3,407.04
SESIN, ALBERT J SR &	$2,010.96	SMULLEN, KEVIN J	$1,581.30
SEVIGNY, GEORGE S &	$3,320.10	SOGGY DOLLAR, LLC	$4,286.52
SEWELL, NANCY &	$1,276.38	SORBER, STEPANIE J.	$1,194.48
SEWELL, NANCY E. &	$142.38	SORBER, STEPHANIE JOY	$4,082.40
SHAPLEIGH, JAKE	$2,451.96	SOULE-HINDS, MICHAEL C	$1,173.06
SHAULUS, THOMAS C	$5,071.50	SOULE-HINDS, MICHAEL C	$3,373.02
SHAW HAROLD D. & JOAN	$187.74	SOUTH COAST	$774.90
SHAW, CHARLENE D. &	$71.82	SOUTHARD, DAVID & JOYCE	$3,929.94
SHAW, CHARLENE D. &	$3,601.08	SPAULDING, JOSEPH R. &	$2,683.80
SHAW, HAROLD	$1,014.30	SPAULDING, SARAH E	$3,316.32
SHAW, HAROLD & BRAGDON,	$884.52	SPENCE, ELAINE G &	$2,192.40
SHAW, HAROLD D	$4,616.64	SPENCER, MICHAEL &	$4,149.18
SHAW, HAROLD D.	$294.84	SPENCER, RAYMOND D &	$3,075.66
SHAW, HAROLD D.	$1,149.12	SPENCER, SHAWN P &	$4,638.06
SHAW, HAROLD D.	$1,256.22	SPERLING, BRIAN &	$1,134.00
SHAW, HAROLD D.	$5,414.22	SPINNEY, DAVID B &	$2,391.48
SHAW, HAROLD D. & JOAN	$63.00	SPITZNAS, EDWARD J.,	$3,840.48
SHAW, JUSTIN	$2,843.82	SPOHR, VERA, TRUSTEE	$749.70
SHAW, JUSTIN D.	$100.80	SPOHR, VERA, TRUSTEE	$803.88
SHAW, JUSTIN D. &	$761.04	SPOHR, VERA, TRUSTEE	$1,026.90
SHAW, LAURA J.	$3,081.96	SPRAGUE, DAVID W. &	$3,546.90
SHAW, ROBERT A JR	$3,384.36	SPRAGUE, ERIC & SYDNEY	$2,327.22
SHAW, STEVEN L.	$1,544.76	SPRAGUE, PAUL T. & RUTH	$3,893.40

Property Owner	Taxes	Property Owner	Taxes
SPRAGUE, ROBERT L &	$3,931.20	TALBOT, DAMIAN	$3,005.10
SPRUSANSKY, RYAN L.	$2,199.96	TALBOT, DAVID A. II	$1,927.80
ST HILAIRE, CAROLYN	$287.28	TATE, KEVIN G. & OLIVIA	$1,789.20
ST PIERRE, DANA L &	$3,255.84	TAUTKAS, JOSEPH T &	$1,559.88
ST. AMAND, TIMOTHY J. &	$2,417.94	TAYLOR, ORLANDO A.	$1,562.40
ST. HILAIRE, COLLEEN H.	$1,830.78	TAYLOR, PHILLIP B.	$1,890.00
STACEY, RICHARD P.	$162.54	THAIN, PHILIP H.	$3,354.12
STACEY, RICHARD P. SR.	$4,750.20	THEODOROU, LEONIDAS	$2,438.10
STAMBAUGH, CALVIN R &	$32.76	THERRIEN, HOMER A &	$2,543.94
STAMBAUGH, CALVIN R &	$3,517.92	THIBODEAU, LOUIS A. &	$2,654.82
STANLEY, RAE A	$2,377.62	THIVIERGE, JENNIFER	$3,415.86
STANTON, JOAN M.	$1,935.36	THOMAS, ISABELLA	$574.56
STAPLES, DANIEL E &	$3,892.14	THOMAS, ISABELLA A	$2,026.08
STAPLES, IAN R. & MAYO	$2,782.08	THOMES, LEONARD	$3,089.52
STAPLES, JASON T. &	$2,019.78	THOMPSON, BRUCE C &	$739.62
STAPLES, MINDY	$1,951.74	THOMPSON, BRUCE C &	$2,388.96
STAPLES, RICHARD A	$997.92	THOMPSON, CARL P &	$1,281.42
STAPLES, RICHARD A	$1,664.46	THOMPSON, GLENN R &	$1,464.12
STARK, STEPHEN P. &	$2,887.92	THOMPSON, GLENN R.	$3,701.88
STARRAK, MEGAN &	$3,030.30	THOMPSON, GLENN R. &	$665.28
STELMACH, MICHAEL E.	$2,847.60	THOMPSON, JAMES E	$2,286.90
STEVENS, BARRY M &	$3,378.06	THOMPSON, ROSS W	$3,327.66
STEVENS, JEREMY	$2,976.12	THOMPSON, STAN JR &	$3,563.28
STEVENS, JOSH M	$3,543.12	THOMPSON, STEVEN L	$2,266.74
STEVENS, WAYNE	$1,813.14	THOMPSON, STEVEN M	$51.66
STEVENS, WAYNE B & UTE	$732.06	THOMPSON, STEVEN M	$2,042.46
STEVES, JOHN C & EILEEN	$3,244.50	THOMPSON, TRACY B.	$1,921.50
STEVES, JOHN C II	$950.04	THORNE, SUSAN G.	$4,481.82
STEVES, JOHN C. II &	$2,580.48	THORNTON, JEFFREY W &	$4,977.00
STEWART, JONATHAN &	$3,737.16	THYNG, DAREN M &	$3,084.48
STEWART, RONALD V. &	$3,646.44	THYNG, MARIE C. & PAGE,	$1,864.80
STINSON, JEANNETTE L	$1,622.88	THYNG, OWEN K & ADELE L	$1,059.66
STINSON, MARY C. &	$2,212.56	THYNG, OWEN K & ADELE L	$2,323.44
STIRLING, JOHN A	$2,002.14	THYNG, OWEN K & ADELE L	$3,228.12
STOKES, ALYSSA D.	$2,300.76	THYNG, STEVEN &	$4,071.06
STONE, AMANDA J.	$1,765.26	TIBBETTS, JOHN H & JANA	$2,783.34
STONEMETZ, JAMES S	$2,536.38	TIBBETTS, KENNETH R. &	$3,122.28
STOVER, D. SCOTT	$3,233.16	TIBBETTS, MICHAEL M.	$2,606.94
STOVER, JEAN S	$2,798.46	TIBBETTS, MICHAEL M.	$2,686.32
STRAFFIN, LARRY W &	$1,830.78	TIERNAN, CHRISTINE W.	$3,283.56
STRAUSS, ROLAND JR.	$903.42	TITUS, DONALD J	$922.32
STRICKLAND, JAMES I &	$2,063.88	T-MOBILE	$693.00
STRYNAR, IRVING &	$2,409.12	TOBECK, DAVID & SARA	$2,648.52
STRYNAR, SCOTT	$2,753.10	TORIELLO, ROBERT A. JR.	$4,902.66
STUART, JOANNE M. &	$3,066.84	TOUSSAINT, ADAM	$3,098.34
STUDY, SCOTT & LISE	$2,543.94	TOUSSAINT, BRETT	$2,111.76
SUDNICK, TAD	$3,370.50	TOUSSAINT, GAIL A	$753.48
SUFFERN, EDWARD W B	$3,252.06	TOUSSAINT, GAIL A.	$3,574.62
SULLIVAN, ADAM D.	$1,213.38	TOWNE, THEODORE &	$2,065.14
SULLIVAN, TERI A	$2,067.66	TOWNE, TIMOTHY R &	$4,049.64
SUMNER, RONALD C &	$3,085.74	TPD CONSTRUCTION	$170.10
SUPERIOR DEVELOPMENT	$1,285.20	TRAVERS, ROSANNA, LIFE	$2,245.32
SURETTE, KYLE P. & ANNE	$13.86	TRAYNOR, JOSEPH T.	$2,254.14
SWENDSEN, DANIEL J	$2,901.78	TREFETHEN, MERCER W &	$910.98
SWETT, KASI LYNN	$1,427.58	TRENT, DONALD B &	$2,414.16
SYLVAIN, BERNARD R &	$4,137.84	TRI BERWICK REALTY, INC	$5.04
SZCZECHOWICZ, DARREN P.	$2,233.98	TRIESCHMANN, EMILY &	$2,720.34
SZCZECHOWICZ, KEVIN &	$2,667.42	TROTT, DAVID M	$2,571.66
TABOR, CARL & JOYCE	$2,744.28	TRUE, THOMAS A	$2,047.50
TAHAI, SAID	$2,118.06	TRUEMAN, WILLIAM A	$1,537.20

Property Owner	Taxes	Property Owner	Taxes
TRUEMAN, VICKI LYNN	$1,771.56	WAYNE, ANTHONY	$4,117.68
TRUE-OBREY, SHARENE L	$1,344.42	WAYNE, PETER S	$2,492.28
TRUESDALE, CASEY E. &	$777.42	WEATHERLY, IVAN G. &	$1,921.50
TRUESDALE, SARAMANDA T	$756.00	WEATHERLY, IVAN G.,	$752.22
TUCCI, BRIAN M. & EMILY	$3,630.06	WEAVER, JANET R. &	$2,186.10
TUCKER, DONALD J	$3,758.58	WEAVER, JENIFER E.	$2,667.42
TURCOTTE, ANDREW T &	$1,559.88	WEAVER, LORI	$2,967.30
TURCOTTE, MARTIN A. JR	$2,107.98	WEAVER, ROBIN &	$4,997.16
TURCOTTE, MICHAEL &	$3,767.40	WEBBER, JAMIE R. &	$2,139.48
TURNER, HARRY J &	$2,799.72	WEEDEN, JOHN W & DEBRA	$776.16
TUTTLE, DAVID J	$64.26	WELCH, ANNE R, & CORAN	$2,227.68
TUTTLE, DAVID J	$158.76	WELCH, BRYAN T.	$2,208.78
TUTTLE, DAVID J	$172.62	WELCH, JONATHAN A., II	$189.00
TUTTLE, DAVID J	$201.60	WELCH, JONATHAN A., II	$689.22
TUTTLE, DAVID J	$2,149.56	WELCH, NANCY V.	$2,308.32
TUVESON, JARED M.	$2,310.84	WELCH, STACIE L.,	$2,918.16
TWELVE OAKS, LLC	$7,411.32	WENTWORTH, CHERYL D.	$181.44
TWIST, JOHN C &	$1,646.82	WENTWORTH, CHERYL D.	$1,200.78
TWOMEY, DAVID A. &	$1,732.50	WENTWORTH, EZEKIEL	$3,897.18
ULLAH, LINDA A.	$3,032.82	WENTWORTH, STEPHEN B. &	$4,450.32
UNITIL GRANITE STATE	$2,333.52	WENTWORTH, TIMOTHY B &	$3,565.80
UNITIL GRANITE STATE	$3,582.18	WERSACKAS, JAMES D. JR.	$1,837.08
UNITIL GRANITE STATE	$5,670.00	WERSACKAS, JR. JAMES	$1,224.72
UPTON, STEPHEN I.	$2,100.42	WEST, GRETCHEN E.	$3,378.06
URICH, MICHAEL	$3,204.18	WESTOVER, BRIAN M	$2,721.60
UTTER, BENJAMIN F	$5,477.22	WETHERINGTON, WILLIAM	$1,736.28
VACHON, KATHY L. &	$2,126.88	WEYMOUTH, LESLIE A &	$2,376.36
VAILLANCOURT, ANNE M. &	$2,491.02	WHALEN, TIMOTHY E. &	$972.72
VAILLANCOURT, EUGENE E.	$957.60	WHALEN, TIMOTHY E. &	$3,835.44
VALDEZ, KATHERINE M.	$2,317.14	WHEELER, DENISE R.	$3,301.20
VALENCIA, BENJAMIN	$2,210.04	WHEELER, DONALD E &	$3,424.68
VALLE, BRIAN L.	$3,427.20	WHITE, NADINE C. &	$3,409.56
VALLIER, ROBERT R.,	$1,244.88	WHITE, ROBIN J	$1,377.18
VALLIERE, ROBERT R	$466.20	WHITFORD, WILLIAM P &	$728.28
VANDENBOSCH, ROSS A. &	$2,444.40	WHITFORD, WILLIAM P &	$1,312.92
VANDEUSEN, ANN M	$2,405.34	WHITLEY, WILLIAM C &	$2,448.18
VANDEWAL, DALE J &	$2,363.76	WHITTEN, WAYNE M SR &	$3,408.30
VEIT, KAREN J.	$4,236.12	WHOLEY, JAMES P &	$1,920.24
VENTURA, BRIAN S.	$1,035.72	WICK, SANDRA E, ESTATE	$309.96
VERITAS PROPERTY	$1,646.82	WICK, SANDRA E, ESTATE	$1,178.10
VERSOCKI, ROBERT &	$2,611.98	WICK, SANDRA E.,	$1,047.06
VERVILLE, JANET I. &	$3,341.52	WICK, SANDRA E.,	$5,304.60
VETTER, KEITH E.	$4,523.40	WICK, DANIEL	$2,654.82
VIGUE, LUKE & JULIE E.	$2,966.04	WICK, DANIEL P.	$923.58
VINCENT, GARY G &	$2,617.02	WICK, DANIEL P.	$1,402.38
VOLOVSKI, CHRISTOPHER F	$2,953.44	WICK, DANIEL P.	$3,510.36
VREELAND, PEGGY J.	$3,499.02	WICK, DARLENE F. &	$614.88
WALSH, DEBORAH M.	$2,503.62	WICK, JODI	$1,362.06
WALSH, THOMAS J &	$899.64	WICK, JODI R	$2,940.84
WALSH, THOMAS J &	$931.14	WICK, LARRY	$347.76
WALSH, THOMAS J &	$4,272.66	WICK, LARRY	$378.00
WARD, JACQUELINE	$287.28	WICK, LARRY	$1,121.40
WATERMAN, CHARLES P.	$3,574.62	WICK, LARRY	$3,008.88
WATSON, FRANK	$2,295.72	WICK, LARRY	$3,060.54
WATTERS, JAMES E JR AND	$3,441.06	WICK, LARRY M	$122.22
WATTERS, WILLIAM S &	$3,260.88	WICK, LARRY M	$231.84
WATTERSON, BRENDA J.	$2,920.68	WICK, SANDRA E, ESTATE	$2,315.88
WATTERSON, DONALD E.	$1,288.98	WICK, SANDRA, ESTATE OF	$1,690.92
WATTERSON, DONALD E. &	$2,905.56	WICKLUND, CARL P. &	$3,257.10
WATTERSON, JAMES &	$5,746.86	WICK'S RENTAL, LLC	$4,723.74

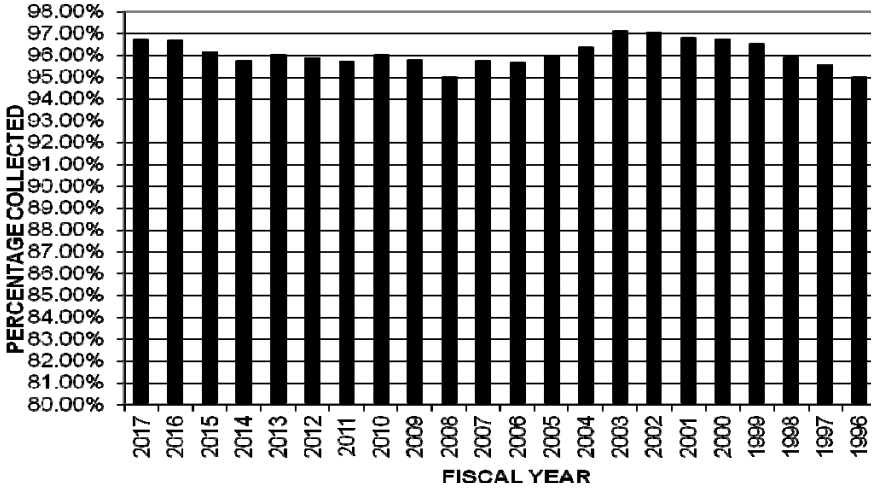
Property Owner	Taxes
WICK'S RENTALS	$1,115.10
WICK'S RENTALS, LLC	$1,011.78
WIGGINS, WILLIAM E.	$4,906.44
WILKINSON, MARK D &	$3,263.40
WILLEY, TAMMY L	$2,414.16
WILLIAMS, POLLY S	$1,873.62
WILLIAMS, ALLEN R &	$1,510.74
WILLIAMS, ANDREA D	$1,684.62
WILLIAMS, ROBERT E &	$3,301.20
WILLIAMS, STEVEN	$4,517.10
WILLIAMS, ZACHERY &	$3,224.34
WILMINGTON SAVING FUND	$1,464.12
WILSON, JUDY S & THOMAS	$2,167.20
WILSON, RICHARD R &	$1,601.46
WINCHESTER, EDWARD C &	$2,910.60
WINK, DANIEL L. & LISA	$2,690.10
WINK, LISA	$560.70
WINN, ROBERT N &	$1,522.08
WINN, ROBERT N &	$1,674.54
WINNE, MATTHEW R.	$2,583.00
WINSHIP, GREG L &	$3,327.66
WINSHIP, STEPHEN M. &	$1,981.98
WINSHIP, TODD & CATHY	$3,321.36
WINSHIP, TODD & TRACY	$2,555.28
WINSHIP, TRACY L	$3,186.54
WINSHIP, TRACY L & TODD	$945.00
WINTON-SMITH, KAREN L	$1,501.92
WITZEL, JAY S & SANDRA	$846.72
WOOD, JAY R, ETAL	$66.78
WOOD, JAY R, ETAL	$1,895.04
WOOD, JAY R.	$2,926.98
WOOD, JEFFREY S &	$853.02
WOOD, JEFFREY S & HEIDI	$4,672.08
WOOD, KENNETH C	$2,244.06
WOOD, MARY	$1,650.60
WOOD, RODNEY B. & JOYCE	$154.98
WOOD, THOMAS L. &	$5,011.02
WOOD, TIMOTHY F. &	$1,868.58

Property Owner	Taxes
WOODMAN, CHARLES M.	$3,199.14
WOODWORTH, RICHARD J.	$3,173.94
WORELL, ROBERT M.	$2,674.98
WORKMAN, RON & LINDA L	$2,958.48
WORKS, CARL L & RUBY J	$1,792.98
WORKS, SHAWN M &	$2,924.46
WORMWOOD, MICHAEL A	$1,772.82
WRIGHT, EDWARD & KAREN	$2,666.16
WRIGHT, LOLA M. &	$2,347.38
WRIGHT, THOMAS F. &	$2,145.78
WYKSTRA, DONALD ANDREW	$2,705.22
WYMAN, DEBORAH S ,	$1,343.16
WYMAN, DENNIS A &	$1,193.22
WYMAN, DONALD L & MARY	$2,291.94
WYMAN, JOSEPH D. &	$1,949.22
WYMAN, WILLIAM & BRENDA	$3,124.80
WYMAN, WILLIAM L &	$2,734.20
YEGERLEHNER, DONALD &	$2,551.50
YEGERLEHNER, DONALD L.	$241.92
YOKE, ROBERT S. JR. &	$1,257.48
YOKE, ROBERT S. JR. &	$2,268.00
YOST, RYAN J. &	$3,632.58
YOUNG, ARTHUR B & DONNA	$3,735.90
YOUNG, JOSEPH M.	$1,609.02
YOUNG, RODNEY M	$594.72
YOUNG, STEPHEN MICHAEL	$4,461.66
YUNG, LESLEY	$2,499.84
ZANNINI, MARTIN J &	$1,669.50
ZAPSKY, ZACHARY M.	$3,171.42
ZINCK, STEPHEN P.	$5,729.22

TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2017 - PERSONAL PROPERTY

Property Owner	Taxes	Property Owner	Taxes
ALLARDS MARKET	$183.96	JOHNSON FUNERAL HOME	$126.00
ANGEL OF THE BERWICKS	$98.28	JOHNSONS SEAFOOD & STEAK	$820.26
ANOTHER LOOK	$126.00	KENNEBUNK SAVINGS BANK	$1,845.90
BUBBA FRYES	$126.00	KING COBRA MUFFLER CENTER	$126.00
CARDTRONICS USA INC	$75.60	LARRY'S AUTOMOTIVE	$123.48
CARPE DIEM COFFEE ROASTING	$574.56	LARRY'S GARAGE	$30.24
CENTRAL MAINE POWER CO	$89.46	MAGIC WASH	$146.16
COMPUTER LADY	$39.06	MAPES, H.A. INC.	$356.58
COMPUTER REPAIR	$13.86	NATURES ACRES	$384.30
COMPUTER SCIENCES CORP	$1,168.02	NORTH BERWICK FAMILY MEDICINE	$448.56
CSC SERVICEWORKS, INC	$12.60	NORTH BERWICK TAX SERVICE	$23.94
CUMBERLAND FARMS INC.	$4,295.34	OAK WOODS LUMBER	$2,560.32
DAVE'S GARAGE	$598.50	OTT'S AUTOMOTIVE & AUTOBODY	$778.68
DIRECTV, LLC	$396.90	PAUL'S BARBER SHOP	$11.34
DOUGHTY FALLS PHYS THERAPY	$56.70	PORTICO REALTY	$21.42
DUNKIN DONUTS	$1,785.42	PRATT & WHITNEY AIRCRAFT	$817,786.62
DUTCH AUTO BODY	$233.10	PW POWER SYSTEMS	$3,855.60
DWIGHT LITTLEFIELD TRUCKING	$241.92	SPOK, INC	$79.38
EASTCOAST BIO, INC.	$165.06	SUBWAY RESTAURANT	$400.68
FORTIER AND SONS INC.	$56.70	TOWN PIZZA	$441.00
GRAY & OSGOOD LLC	$16.38	TRI BERWICK SAND & GRAVEL	$378.00
GRAYHAWK LEASING, LLC	$141.12	UNITIL NORTHERN UTILITIES, INC	$449.82
HAIR SHOP, THE	$78.12	VALUATION GROUP	$75.60
HOMETOWN QUICK STOP	$463.68	VARNEY CROSSING	$1,835.82
HUGHES NETWORK SYSTEMS, LLC	$15.12	YORK COUNTY FEDERAL CREDIT	$365.40
HUSSEY SEATING COMPANY	$31,506.30	YORK HOSPITAL IN NORTH BERWICK	$462.42
JBJ MACHINE COMPANY, INC.	$2,860.20		
		TOTAL	$879,351.48

PERCENTAGE OF TAXES COLLECTED AT YEAR END
1996-2017



UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2017

*ABBOTT, MARTHA	$415.11
ALAIMO, LUCINDA & ANDREW	$2,412.90
*ALEXANDER, JULIANNE A	$34.12
*ALLARD, THOMAS J.	$2,562.84
ALLEN, BEVERLY	$3,193.42
*ALLEN, IRENE S.	$858.54
*ALLEN, KENNETH L.	$9.64
ALTON ROLLINGSFORD, LLC	$1,028.16
ANDERSON, MARY BRAY	$3,685.50
*ARCHER, LOGAN	$2,684.18
*BARDEN, DAVID M. HEIRS	$834.75
*BATTIS, ANNE M.	$546.91
*BAXTER, CHRISTOPHER & AMANDA	$935.55
BERKLEY PROPERTIES INC	$1,224.72
*BETTS, MARK R.	$3,597.30
*BLAIS, DOUGLAS G.	$1,680.84
BOSTON, ALVIN M	$4,786.92
*BOUCHER, STEPHEN & HEATHER	$1.00
BOURNE, JAY M.	$1,403.64
BRADBURN, MARILYN J.	$2,133.18
BRADBURN, RICHARD A.	$2,241.54
*BREZAK, PAMELA L.	$238.54
*BRIDGE, WAYNE	$880.74
*BRIDGES, PATRICK D.	$1,067.85
*BRONDER CONSTRUCTION, LLC	$22.43
*BROTHER, INA	$3,733.38
*BROWN, STEVEN E.	$393.12
*BROWN, STEVEN E.	$882.00
*BROWN, STEVEN E.	$139.86
*BROWN, STEVEN E.	$75.60
*BROWN, STEVEN E.	$109.62
*BURBANK, LORETTA H	$906.57
*CAMERON, BARBARA A.	$2,276.43
CAMERON, BARBARA L.	$1,098.72
*CAMIRE, DAVID	$1,891.10
*CASE, STEPHEN SCOTT	$1,162.98
*CHAPPELL, JANET L.	$1,108.31
*CHAPPELL, JANET L.	$41.94
*CLAFLIN, BRUCE B.	$7.32
CLOCK, DALE	$1,547.28
*CLOCK, DALE A.	$45.36
*CLOCK, DALE A.	$1,101.24
COLE, EDITH, TRUSTEE	$26.46
*CONLEY, MARK W	$1,791.21
*COOK, A. BRADFORD JR.	$2,622.69
COOK, NANCY E.	$2,491.02
COOK, PETER	$81.90
COOK, PETER W.	$1,275.12
*COUGHLIN, MARGARET LOUISE	$116.51
DAY, BARBARA	$1,777.86
DAY, BARBARA	$2,802.24
DAY, BARBARA (P IN P)	$264.60
*DELPHI HOLDING IX, LLC	$25.94
*DIONNE, DAVID J.	$359.73
DONNELL, GORDON P. JR	$166.32
*DOWLING, REGINA G., TRUSTEE	$1,943.18
DUBOIS, JEFFREY L.	$175.14
*EDGECOMB, DIANE	$918.54
*FACTEAU, JAMES	$453.18
FALLO, SUSAN	$943.74
*FENDICK, JEFFREY P.	$1,504.44
*FERRANTO, JOSHUA	$1,326.49
*FOLEY, GAIL	$915.93
*FOLSOM, ELAINE H. LIFE ESTATE	$916.29
*FOLSOM, JOHN H II & BETH	$2,489.58
*FORTIN'S PROPERTIES, LLC	$2,926.98
*FOSTER, KATHLEEN P.	$2,869.02
*FREDETTE, DAVID B.	$2,235.24
*FULLER, MICHAEL J.	$1,757.70
*GILL, DAVID & TERRY	$1,857.87
*GLIDDEN, ELISABETH & ROBERT	$470.61
*GLIDDEN, ROBERT P.	$1,857.24
*GOODRICH, SUNSHINE D.	$42.84
*GOODWIN, PERLEY & BARBARA	$834.46
*GRAY, ALAN & OSGOOD, HARRY	$1,215.90
*GRENIER, ROBERT H HEIRS	$387.17
GROVER, DANIEL & JOHNSON	$1,134.00
GROVER, DANIEL & JOHNSON	$132.30
*GUILFORD TRANS. INDUSTRIES	$0.75
*GUILFORD TRANS. INDUSTRIES	$0.99
*GUILFORD TRANS. INDUSTRIES	$1.21
*GUILFORD TRANS. INDUSTRIES	$1.28
*GUILFORD TRANS. INDUSTRIES	$1.04
*HAFFORD, MARK & SHIRLEY	$164.43
*HAFFORD, MARK & SHIRLEY	$1,674.81
*HARDY, PATRICIA JEAN	$292.41
HILTON, MALCOLM G JR	$2,537.64
HOULE, OSCAR J	$3,306.24
*HUMPHREY, BERTHA M, ROSEN,	$1,414.20
J.B.J. MACHINE COMPANY, INC	$983.43
J.B.J. MACHINE COMPANY, INC	$842.31
*JANCOSKO, MICHAEL J & HELEN	$123.72
*JOHNSON HEIRS	$1,401.12
*JOHNSON, G SHIRLEY, & RUSSELL	$3,018.33
KDK PROPERTIES	$840.42
KDK PROPERTIES, LLC	$735.84
*KEEGAN, KENDRA L & STEVEN P	$2,172.87
*KENNEDY, PAUL G & CAROL E M	$261.85
*KING, BENJAMIN S. & BURZON,	$1,913.94
*KLEINROCK, RANDOLF M. & M	$570.78
*KLOSOWSKA, KATARZYNA	$4.40
LAFRENIERE, ASTI	$36.54
LAFRENIERE, STEPHEN M.	$721.98
LAFRENIERE, STEPHEN M.	$1,305.36
LAFRENIERE, ZACHARY	$2,322.18
LAFRENIERE, ZACHARY S.	$95.76
*LIVINGSTON, DEBRA B.	$260.98
LYNCH, AARON A & LISA A	$223.65
*MACKENZIE, DANIEL	$132.30
*MACKENZIE, DANIEL	$240.66
*MACKENZIE, DANIEL	$221.76
*MAILHOT, CANDACE M. & KEVIN	$652.68

*** PAID IN FULL 3-1-18**

*MCGONAGLE, PHILIP P. MARY,	$990.19
MCLEAN, JASON	$1,094.55
MILLER, RICHARD	$1,976.94
*MORRELL, RONALD E. & AMY E	$2,944.62
*MURRAY-BUMFORD, CAROLE	$1,974.42
*NAU, DIANE E.	$1,412.46
*NEAL, JOHN F.D.R.	$39.06
*NORMANDEAU, ANNE L.	$3,636.36
*NOSEK, JAMES E	$877.56
*PANKEY, JULIE & PANKEY, GARY	$2,328.21
PAQUETTE, GREGG, TRUSTEE	$1,499.40
*PERKINS, DAVID G. & LALIBERTE, J	$39.06
*PERKINS, FRED H	$1,504.44
PERKINS, FRED H. JR.	$30.24
*PERKINS, FRED H., JR.	$1,329.30
*PERKINS, FRED H., JR.	$1,433.88
*PICARD, MICHAEL F. & RAHMAN, H	$60.32
POMERLEAU, KRISTIN A	$2,676.24
PORPER, LEE ANN	$1,774.08
*PUTNAM, JOSEPH C.	$2,997.54
*PUTNAM, JOSEPH C.	$3,929.94
QUINT, PETER	$406.42
*QUINT, STEPHEN L	$2,036.16
*RANDALL, RICHARD R & BEVERLY	$1,488.06
*REYNOLDS, LEIGHTON A	$1,143.45
*RHODE, GRANT F	$291.06
*RICHARD, THOMAS G & CYNTHIA L	$167.24
*ROYAL, DONALD C & SONYA A	$3,279.48
ROYAL, KEVIN D	$779.94
ROYAL, KEVIN D & SHERRY A	$936.18
*ROYAL, KEVIN D & SHERRY A	$3,003.84
*ROYAL, KEVIN D.	$81.90
*RUEL, ROBERT A & KATHERINE	$486.99
*RUEL, ROBERT A & KATHERINE	$739.62
SCHILDT, ORIETTA	$1,519.56
*SCOTT, DANA & FEEHAN, CORINNE	$1,873.74
SEQUEIRA, ALLEN A.	$728.28
*SHAW, STEVEN L.	$1,544.76
*SIMPSON, DAVID G & SHARON	$842.31
*SMITH, CHRISTINA & JUDITH F	$1,038.34
*SOUTH COAST CONSTUCTION, INC.	$2,149.56
*SOUTH COAST CONSTUCTION, INC.	$291.29
ST HILAIRE, CAROLYN	$287.28
*STEVES, JOHN C II	$950.04
*SUFFERN, EDWARD W B	$1,626.03
*SWETT, KASI LYNN	$1,125.40
*TAUTKAS, JOSEPH T & JOANNE	$383.15
*TAYLOR, ORLANDO A.	$4.11
*THEODOROU, LEONIDAS	$2,438.10
*THOMPSON, STEVEN M	$1,052.73
*TROTT, DAVID M	$1,310.98
*TRUESDALE, SARAMANDA T	$151.20
*TWELVE OAKS, LLC	$7,411.32
*UNITIL GRANITE STATE GAS	$2,835.00
*UNITIL GRANITE STATE GAS	$1,791.09
*UNITIL GRANITE STATE GAS	$1,166.76
WATSON, FRANK	$2,295.72
*WATTERSON, JAMES & LILLIAN	$1,437.49
*WEAVER, JANET R. & DWIGHT	$1,093.05
WETHERINGTON, WILLIAM & B	$1,790.24
WILLIAMS, ANDREA D	$1,684.62
*WOOD, JAY R, ETAL	$977.76
*WOOD, JAY R, ETAL	$32.13
*WOOD, JEFFREY S & BURNS, HEIDI	$426.51
WORMWOOD, MICHAEL A	$1,835.82
YEGERLEHNER, DONALD & JANICE	$241.92
*YOKE, ROBERT JR. & CANDACE	$2,268.00
*ALLARDS MARKET	$183.96
ANOTHER LOOK	$126.00
BUBBA FRYES	$126.00
COMPUTER REPAIR	$13.86
DAVE'S GARAGE	$598.50
*DUNKIN DONUTS	$4.55
DWIGHT LITTLEFIELD TRUCKING	$241.92
HOMETOWN QUICK STOP	$463.68
JBJ MACHINE COMPANY, INC.	$2,653.33
KING COBRA MUFFLER CENTER	$126.00
*LARRY'S AUTOMOTIVE	$61.74
*MAGIC WASH	$146.16
NATURES ACRES	$384.30
OTT'S AUTOMOTIVE & AUTOBODY	$778.68
*PAUL'S BARBER SHOP	$5.67
TOWN PIZZA	$441.00
*UNITIL NORTHERN UTILITIES, INC	$224.91
TOTAL (6-30-17)	**$228,325.24**
TOTAL (3-1-18)	**$71,427.31**

OUTSTANDING TAX LIENS
FISCAL YAR 2016

*ALAIMO, LUCINDA & ANDREW	$2,412.90
*ANDERSON, MARY BRAY	$3,685.50
*BERKLEY PROPERTIES INC	$1,224.72
*CAMERON, BARBARA L.	$549.37
*COLE, EDITH E, TRUSTEE	$1,976.94
*COLE, EDITH, TRUSTEE	$26.46
*COOK, NANCY E.	$2,491.02
*COOK, PETER	$81.90
*COOK, PETER W.	$1,275.12
*DAY, BARBARA	$1,840.86
*DAY, BARBARA	$2,802.24
*DAY, BARBARA (P IN P)	$264.60
DONNELL, GORDON P. JR	$665.28
*FALLO, SUSAN	$943.74
*GROVER, DANIEL & JOHNSON	$66.15
*GROVER, DANIEL & JOHNSON	$567.00
HILTON, MALCOLM G JR	$2,600.64
*HOULE, OSCAR J	$3,369.24
*KDK PROPERTIES	$840.42
*KDK PROPERTIES, LLC	$735.84
*LAFRENIERE, ASTI	$36.54
*LAFRENIERE, STEPHEN M.	$626.22
*LAFRENIERE, STEPHEN M.	$1,305.36
*LAFRENIERE, ZACHARY	$2,322.18
*LAFRENIERE, ZACHARY S.	$95.76
*LIEGE CORPORATION	$3,291.12
*MATHEWS, SHARON B. TRUSTEE	$3,347.82
MECHANICS SAVINGS BANK	$913.50
*MURRAY-BUMFORD, CAROLE	$1,974.42
*PAQUETTE, GREGG, TRUSTEE	$1,499.40

*** PAID IN FULL 3-1-18**

*PERKINS, FRED H	$1,504.44
*PERKINS, FRED H. JR.	$30.24
*PERKINS, FRED H., JR.	$1,329.30
*PERKINS, FRED H., JR.	$1,433.88
*POMERLEAU, KRISTIN A	$2,739.24
*PORPER, LEE ANN	$1,837.08
*RANDALL, RICHARD & BEVERLY	$1,542.71
*ROYAL, KEVIN D	$779.94
*ROYAL, KEVIN D & SHERRY A	$936.18
*SEQUEIRA, ALLEN A.	$728.28
*SHAW, STEVEN L.	$1,544.76
*ST HILAIRE, CAROLYN	$287.28
*STEVES, JOHN C II	$950.04
*WATSON, FRANK	$2,295.72
WILLIAMS, ANDREA D	$1,684.62
WORMWOOD, MICHAEL A	$949.41
*YOKE, ROBERT JR. & CANDACE	$2,142.00
ANOTHER LOOK	$126.00
*BUBBA FRYES	$126.00
COMPUTER REPAIR	$13.86
DAVE'S GARAGE	$698.04
HOMETOWN QUICK STOP	$463.68
KING COBRA MUFFLER CENTER	$126.00
LITTLEFIELD & SONS INC.	$241.92
*MAGIC WASH	$133.56
NATURES ACRES	$0.78
OTT'S AUTOMOTIVE & AUTOBODY	$778.68
TOWN PIZZA	$441.00
TOTAL (6-30-17)	**$72,763.65**
TOTAL (3-1-18)	**$10,337.05**

OUTSTANDING TAX LIENS
FISCAL YAR 2015

HILTON, MALCOLM G JR	$1,353.50
*NEHEMIAH COMMUNITY	$1,608.72
ANOTHER LOOK	$124.50
CATHY'S PLACE	$79.68
COMPUTER REPAIR	$13.69
DAVE'S GARAGE	$692.22
KING COBRA MUFFLER CENTER	$124.50
LITTLEFIELD & SONS INC.	$239.04
OTT'S AUTOMOTIVE & AUTOBODY	$622.50
TOWN PIZZA	$435.75
TOTAL (6-30-17)	**$5,294.10**
TOTAL (3-1-18)	**$3,685.38**

OUTSTANDING TAX LIENS
FISCAL YEAR 2014

ANOTHER LOOK	$124.50
CATHY'S PLACE	$4.65
COMPUTER REPAIR	$13.69
DAVE'S GARAGE	$692.22
ELM STREET MARKET & DELI	$124.50
HOMETOWN COLLISION CENTER	$136.95
LITTLEFIELD & SONS INC.	$239.04
SPRINT NEXTEL	$311.25
TOWN PIZZA	$435.75
TOTAL (6-30-17)	**$2,082.55**
TOTAL (3-1-18)	**$2,082.55**

OUTSTANDING TAX LIENS
FISCAL YEAR 2013

COMPUTER REPAIR	$13.69
DAVE'S GARAGE	$476.84
LITTLEFIELD & SONS INC.	$239.04
RAFTERY LEGAL, LLC	$18.67
TOWN PIZZA	$435.75
TOTAL (6-30-17)	**$1,269.75**
TOTAL (3-1-18)	**$1,269.75**

OUTSTANDING TAX LIENS
FISCAL YEAR 2012

COMPUTER REPAIR	$12.54
DAVE'S GARAGE	$707.94
DQ CONCRETE	$171.00
LITTLEFIELD & SONS INC.	$218.88
RAFTERY LEGAL, LLC	$17.10
TOWN PIZZA	$399.00
TOTAL (6-30-17)	**$1,526.20**
TOTAL (3-1-18)	**$1,526.20**

OUTSTANDING TAX LIENS
FISCAL YEAR 2011

DAVE'S GARAGE	$673.79
DQ CONCRETE	$162.75
LAKE COUNTRY MOVING & STOR	$111.76
LITTLEFIELD & SONS INC.	$0.41
TOWN PIZZA	$379.75
TOTAL (6-30-17)	**$1,246.84**
TOTAL (3-1-18)	**$1,249.84**

*** PAID IN FULL 3-1-18**

OUTSTANDING TAX LIENS
FISCAL YEAR 2010

LAKE COUNTRY MOVING & STORE	$73.83
LITTLEFIELD & SONS INC.	$209.28
TOTAL (6-30-17)	**$248.83**
TOTAL (3-1-18)	**$ 248.83**

OUTSTANDING TAX LIENS
FISCAL YEAR 2009

LITTLEFIELD & SONS INC.	$209.28
TOWN PIZZA	$190.75
TOTAL (6-30-17)	**$400.03**
TOTAL (3-1-18)	**$400.03**

OUTSTANDING TAX LIENS
FISCAL YEAR 2008

APOLLO GALILEO, USA	$25.20
B LITTLEFIELD & SONS INC.	$201.60
TOTAL (6-30-17)	**$225.80**
TOTAL (3-1-18)	**$225.80**

OUTSTANDING TAX LIENS
FISCAL YEAR 2007

APOLLO GALILEO, USA	$24.72
B LITTLEFIELD & SONS INC.	$197.76
TOTAL (6-30-17)	**$222.48**
TOTAL (3-1-18)	**$222.48**

OUTSTANDING TAX LIENS
FISCAL YEAR 2006

APOLLO GALILEO, USA	$24.24
B LITTLEFIELD & SONS INC.	$193.92
LEASE FINANCE GROUP	$14.14
PITNEY BOWES, INC	$23.23
YALE FINANCIAL SERVICES, INC	$716.29
TOTAL (6-30-17)	**$959.35**
TOTAL (3-1-18)	**$959.35**

OUTSTANDING TAX LIENS
FISCAL YEAR 2005

APOLLO GALILEO, USA	$31.97
B LITTLEFIELD & SONS INC.	$249.91
BOC GROUP, INC	$189.88
EASTERN COMMUNICATIONS	$645.98
LEASE FINANCE GROUP	$17.88
NMHG FINANCIAL SERVICES, INC	$879.31
SPACENET, INC	$19.58
TELMARK, LLC	$981.36
YALE FINANCIAL SERVICES, INC	$925.51
TOTAL (6-30-17)	**$3,941.38**
TOTAL (3-1-18)	**$3,941.38**

OUTSTANDING TAX LIENS
FISCAL YEAR 2004

APOLLO GALILEO,	$33.17
B LITTLEFIELD &	$262.36
LEASE FINANCE GR	$18.77
NMHG FINANCIAL S	$923.11
ORIX FINANCIAL S	$1,593.31
SPACENET, INC	$10.28
SYSCO FOOD SERVI	$0.07
YALE FINANCIAL S	$255.11
TOTAL (6-30-17)	**$3,009.50**
TOTAL (3-1-18)	**$3,009.50**

OUTSTANDING TAX LIENS
FISCAL YEAR 2003

B LITTLEFIELD &	$289.17
LEASE FINANCE GR	$20.69
TOTAL (6-30-17)	**$309.98**
TOTAL (3-1-18)	**$309.86**

OUTSTANDING TAX LIENS
FISCAL YEAR 2002

B LITTLEFIELD & SONS INC.	$301.61
BANKVEST CAPITAL CORP	$637.88
LEASE FINANCE GROUP	$1.03
NEWCOURT SERVICES	$28.55
TOTAL (6-30-17)	**$969.07**
TOTAL (3-1-18)	**$969.07**

*** PAID IN FULL 3-1-18**

OUTSTANDING TAX LIENS
FISCAL YEAR 2001

B LITTLEFIELD & SONS INC.	$296.83
BANKVEST CAPITAL CORP	$533.78
TOTAL (6-30-17)	**$830.61**
TOTAL (3-1-18)	**$830.61**

OUTSTANDING TAX LIENS
FISCAL YEAR 2000

B LITTLEFIELD & SONS INC.	$301.61
TOTAL (6-30-17)	**$301.61**
TOTAL (3-1-18)	**$301.61**

OUTSTANDING TAX LIENS
FISCAL YEAR 1999

B LITTLEFIELD & SONS INC.	$301.61
TOTAL (6-30-17)	**$301.61**
TOTAL (3-1-18)	**$301.61**

OUTSTANDING TAX LIENS
FISCAL YEAR 1998

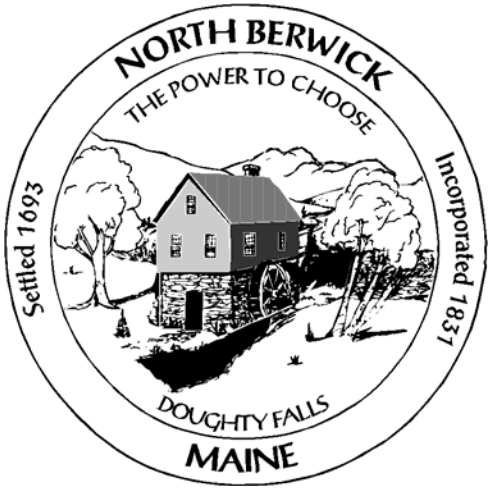
B LITTLEFIELD & SONS INC.	$301.61
TOTAL (6-30-17)	**$301.61**
TOTAL (3-1-18)	**$301.61**

OUTSTANDING TAX LIENS
FISCAL YEAR 1997

B LITTLEFIELD & SONS INC.	$295.87
TOTAL (6-30-17)	**$295.87**
TOTAL (3-1-18)	**$295.87**

*** PAID IN FULL 3-1-18**

Audit Reports
for the
Town of North Berwick
North Berwick Water District &
North Berwick Sanitary District



FY 2017 Annual Report
Town of North Berwick, Maine

Audited Financial Statements and Other Financial Information

Town of North Berwick, Maine

June 30, 2017

Proven Expertise and Integrity

TOWN OF NORTH BERWICK, MAINE

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JUNE 30, 2017

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of North Berwick
North Berwick, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of North Berwick, Maine, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of North Berwick, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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www.rhrsmith.com

made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of North Berwick, Maine as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 51 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of North Berwick, Maine's basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2017, on our consideration of the Town of North Berwick's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of North Berwick's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
December 26, 2017

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

(UNAUDITED)

The following management's discussion and analysis of Town of North Berwick, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2017. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

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

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

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

- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of North Berwick include a Pay-Per-Throw Trash Program.

Fund Financial Statements

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

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

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

The Town of North Berwick presents only two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

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

Proprietary Funds: The Town of North Berwick maintains a proprietary fund, the Pay-Per-Throw Trash Program. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Notes to the Financial Statements

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

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental and business-type activities. The Town's total net position for governmental activities increased by $281,924 from $11,005,914 to $11,287,838. The Town's total net position for business-type activities increased by $48,079 from $157,613 to $205,692.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of $3,371,950 at the end of this year. Unrestricted net position for business-type activities increased to a balance of $205,692.

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

	Governmental Activites		Business-type Activites	
	2017	**2016**	**2017**	**2016**
Assets:				
Current Assets	$ 4,290,266	$ 4,079,972	$ 211,903	$ 166,672
Capital Assets	10,019,246	9,958,456	-	-
Total Assets	14,309,512	14,038,428	211,903	166,672
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	417,231	194,593	-	-
Total Deferred Outflows of Resources	417,231	194,593	-	-
Liabilities:				
Current Liabilities	489,150	423,307	6,211	9,059
Long-term Debt Outstanding	2,772,352	2,580,365	-	-
Total Liabilities	3,261,502	3,003,672	6,211	9,059
Deferred Inflows of Resources:				
Prepaid Taxes	20,100	24,480	-	-
Deferred Inflows Related to Pensions	157,303	198,955	-	-
Total Deferred Inflows of Resources	177,403	223,435	-	-
Net Position:				
Net Investment in Capital Assets	7,642,538	7,495,623	-	-
Restricted: Permanent Funds	273,350	267,425	-	-
Unrestricted	3,371,950	3,242,866	205,692	157,613
Total Net Position	$ 11,287,838	$ 11,005,914	$ 205,692	$ 157,613

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

	Governmental Activites		Business-type Activites	
	2017	**2016**	**2017**	**2016**
Revenues				
Program Revenues:				
Charges for services	$ 553,136	$ 854,098	$ 105,560	$ 105,605
General Revenues:				
Taxes	8,107,796	7,942,305	-	-
Grants and contributions not restricted to specific programs	1,408,223	1,041,990	-	-
Miscellaneous	106,885	198,538	20,149	11,019
Total Revenues	10,176,040	10,036,931	125,709	116,624
Expenses				
General government	1,014,997	923,029	-	-
Public safety	1,829,028	1,747,785	-	-
Health and welfare	33,577	44,516	-	-
Recreation and culture	127,243	189,254	-	-
Education	5,199,734	4,995,794	-	-
Public works	944,318	1,062,527	-	-
Library	223,911	199,567	-	-
County tax	364,747	354,255	-	-
TIF	22,512	22,512	-	-
Unclassified	55,168	43,993	-	-
Capital outlay	2,984	-	-	-
Interest on long-term debt	75,897	54,864	-	-
Pay-per-throw trash program	-	-	77,630	96,937
Total Expenses	9,894,116	9,638,096	77,630	96,937
Change in Net Position	281,924	398,835	48,079	19,687
Net Position - July 1	11,005,914	10,607,079	157,613	137,926
Net Position - June 30	$ 11,287,838	$ 11,005,914	$ 205,692	$ 157,613

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.39%, while total expenses increased by 2.66%.

Revenues for the Town’s business-type activities increased by 7.79%, while total expenses decreased by 19.92%.

Financial Analysis of the Town's Fund Statements

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

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

	2017	2016
General Fund:		
Assigned	$ 563,950	$ 396,707
Unassigned	2,764,466	2,756,723
Total General Fund	$ 3,328,416	$ 3,153,430
Nonmajor Funds:		
Capital Projects Funds:		
Committed	$ 244,035	$ 245,709
Assigned	311	307
Unassigned	(2,123)	(2,123)
Permanent Funds:		
Restricted	273,350	267,425
Total Nonmajor Funds	$ 515,573	$ 511,318

The general fund total fund balance increased by $174,986 from the prior fiscal year. The nonmajor fund balances increased by $4,255 from the prior fiscal year.

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

Budgetary Highlights

Differences between the original and final budget for the general fund include the use of assigned fund balances. Refer to Schedules A and B for additional information on budget differences.

The general fund actual revenues were over budget by $68,790. This was a result of all revenues being receipted over budget with the exception of other revenue and transfers from other funds.

The general fund actual expenditures were under budget by $594,152. All expenditure accounts were under budget with the exception of education and public works.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2017, the net book value of capital assets recorded by the Town increased by $60,790 from the prior year. This increase is the result of capital additions of $618,291 less current year depreciation expense of $557,501. For additional details refer to Note 4 of Notes to Financial Statements.

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

	2017	2016
Land and improvements	$ 1,374,530	$ 1,381,953
Buildings and improvements	2,543,066	2,599,612
Machinery and equipment	356,963	174,240
Vehicles	926,682	1,038,818
Art works and historical treasures	10,000	10,000
Infrastructure	4,808,005	4,753,833
Total	$ 10,019,246	$ 9,958,456

Debt

At June 30, 2017, the Town had $2.26 million in bonds outstanding versus $2.46 million last year. Other obligations include a capital lease payable, net pension liability and accrued compensated absences. For additional details on the Town's outstanding debt, refer to Note 5 of Notes to Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The Town's unassigned fund balance remains at a level sufficient to sustain government operations for a period of approximately three months while also maintaining significant reserves for future operations, capital and program needs.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager at P.O. Box 422, North Berwick, Maine 03906.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 4,051,118	$ 20,272	$ 4,071,390
Investments	23,676	-	23,676
Accounts receivable (net of allowance for uncollectibles):			
Taxes	258,657	-	258,657
Liens	59,384	-	59,384
Other	44,398	-	44,398
Due from other governments	44,664	-	44,664
Internal balances	(191,631)	191,631	-
Total current assets	4,290,266	211,903	4,502,169
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,171,149	-	1,171,149
Buildings and vehicles net of accumulated depreciation	8,848,097	-	8,848,097
Total noncurrent assets	10,019,246	-	10,019,246
TOTAL ASSETS	14,309,512	211,903	14,521,415
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	417,231	-	417,231
TOTAL DEFERRED OUTFLOWS OF RESOURCES	417,231	-	417,231
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 14,726,743	$ 211,903	$ 14,938,646
LIABILITIES			
Current liabilities:			
Accounts payable	$ 75,026	$ 6,211	$ 81,237
Accrued expenses	286	-	286
Due to other governments	72,629	-	72,629
Escrows	43,935	-	43,935
Current portion of long-term obligations	297,274	-	297,274
Total current liabilities	489,150	6,211	495,361
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	2,059,481	-	2,059,481
Capital leases payable	86,002	-	86,002
Net pension liability	626,869	-	626,869
Total noncurrent liabilities	2,772,352	-	2,772,352
TOTAL LIABILITIES	3,261,502	6,211	3,267,713
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	20,100	-	20,100
Deferred inflows related to pensions	157,303	-	157,303
TOTAL DEFERRED INFLOWS OF RESOURCES	177,403	-	177,403
NET POSITION			
Net investment in capital assets	7,642,538	-	7,642,538
Restricted for: Permanent funds	273,350	-	273,350
Unrestricted	3,371,950	205,692	3,577,642
TOTAL NET POSITION	11,287,838	205,692	11,493,530
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 14,726,743	$ 211,903	$ 14,938,646

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

STATEMENT B

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

		Program Revenues			Net (Expense) Revenue & Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	$ 1,014,997	$ 272,170	$ -	$ -	$ (742,827)	$ -	$ (742,827)
Public safety	1,829,028	165,796	-	-	(1,663,232)	-	(1,663,232)
Health and welfare	33,577	37,483	-	-	3,906	-	3,906
Recreation and culture	127,243	72,132	-	-	(55,111)	-	(55,111)
Education	5,199,734	-	-	-	(5,199,734)	-	(5,199,734)
Public works	944,318	5,555	-	-	(938,763)	-	(938,763)
Library	223,911	-	-	-	(223,911)	-	(223,911)
County tax	364,747	-	-	-	(364,747)	-	(364,747)
TIF	22,512	-	-	-	(22,512)	-	(22,512)
Capital outlay	2,984	-	-	-	(2,984)	-	(2,984)
Unclassified	55,168	-	-	-	(55,168)	-	(55,168)
Interest on long-term debt	75,897	-	-	-	(75,897)	-	(75,897)
Total governmental activities	9,894,116	553,136	-	-	(9,340,980)	-	(9,340,980)
Business-type activities:							
Pay-per-throw trash program	77,630	105,560	-	-	-	27,930	27,930
Total business-type activities	77,630	105,560	-	-	-	27,930	27,930
Total government	$ 9,971,746	$ 658,696	$ -	$ -	(9,340,980)	27,930	(9,313,050)

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(9,340,980)	27,930	(9,313,050)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	7,260,743	-	7,260,743
Excise taxes	847,053	-	847,053
Grants and contributions not restricted to specific programs	1,408,223	-	1,408,223
Miscellaneous	106,885	20,149	127,034
Total general revenues	9,622,904	20,149	9,643,053
Change in net position	281,924	48,079	330,003
NET POSITION - JULY 1	11,005,914	157,613	11,163,527
NET POSITION - JUNE 30	$ 11,287,838	$ 205,692	$ 11,493,530

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

STATEMENT C

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 3,611,535	$ 439,583	$ 4,051,118
Investments	-	23,676	23,676
Accounts receivable (net of allowance for uncollectibles):			
Taxes	258,657	-	258,657
Liens	59,384	-	59,384
Other	44,398	-	44,398
Due from other governments	44,664	-	44,664
Due from other funds	8,786	64,859	73,645
TOTAL ASSETS	$ 4,027,424	$ 528,118	$ 4,555,542
LIABILITIES			
Accounts payable	$ 71,267	$ 3,759	$ 75,026
Accrued expenses	286	-	286
Due to other governments	72,629	-	72,629
Due to other funds	256,490	8,786	265,276
Escrow	43,935	-	43,935
Accrued compensated absences	66,049	-	66,049
TOTAL LIABILITIES	510,656	12,545	523,201
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	20,100	-	20,100
Deferred revenues	168,252	-	168,252
TOTAL DEFERRED INFLOWS OF RESOURCES	188,352	-	188,352
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	273,350	273,350
Committed	-	244,035	244,035
Assigned	563,950	311	564,261
Unassigned	2,764,466	(2,123)	2,762,343
TOTAL FUND BALANCES	3,328,416	515,573	3,843,989
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 4,027,424	$ 528,118	$ 4,555,542

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

STATEMENT D

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2017

	Total Governmental Funds
Total Fund Balances	$ 3,843,989
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	10,019,246
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	168,252
Deferred outflows of resources related to pensions are not finanical resources and therefore are not reported in the funds	417,231
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(2,262,039)
Capital leases payable	(114,669)
Net pension liability	(626,869)
Deferred inflows of resources related to pensions are not finanical resources and therefore are not reported in the funds	(157,303)
Net position of governmental activities	$ 11,287,838

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	$ 7,260,722	$ -	$ 7,260,722
Excise taxes	847,053	-	847,053
Intergovernmental	1,408,223	-	1,408,223
Charges for services	553,136	-	553,136
Miscellaneous revenues	90,010	16,875	106,885
TOTAL REVENUES	10,159,144	16,875	10,176,019
EXPENDITURES			
Current:			
General government	888,348	-	888,348
Public safety	1,684,485	-	1,684,485
Health and welfare	33,577	-	33,577
Recreation and culture	135,232	-	135,232
Education	5,199,734	-	5,199,734
Public works	834,891	-	834,891
Library	221,165	-	221,165
County tax	364,747	-	364,747
TIF	22,512	-	22,512
Unclassified	29,092	26,076	55,168
Debt service:			
Principal	200,794	-	200,794
Interest	75,897	-	75,897
Capital outlay	277,884	2,344	280,228
TOTAL EXPENDITURES	9,968,358	28,420	9,996,778
EXCESS REVENUES OVER (UNDER) EXPENDITURES	190,786	(11,545)	179,241
OTHER FINANCING SOURCES			
Transfers in	-	15,800	15,800
Transfers (out)	(15,800)	-	(15,800)
TOTAL OTHER FINANCING SOURCES (USES)	(15,800)	15,800	-
NET CHANGE IN FUND BALANCES	174,986	4,255	179,241
FUND BALANCES - JULY 1	3,153,430	511,318	3,664,748
FUND BALANCES - JUNE 30	$ 3,328,416	$ 515,573	$ 3,843,989

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

Net change in fund balances - total governmental funds (Statement E)	$ 179,241
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	618,291
Depreciation expense	(557,501)
	60,790
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	21
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	222,638
Repayment of long-term debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	200,794
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	(114,669)
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	41,652
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Net pension liability	(308,543)
	(308,543)
Change in net position of governmental activities (Statement B)	$ 281,924

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

STATEMENT G

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2017

	Enterprise Funds Pay-Per-Throw Trash Program
ASSETS	
Cash and cash equivalents	$ 20,272
Due from other funds	191,631
TOTAL ASSETS	$ 211,903
LIABILITIES	
Accounts payable	$ 6,211
Due to other funds	-
TOTAL LIABILITIES	6,211
NET POSITION	
Restricted	-
Unrestricted	205,692
TOTAL NET POSITION	205,692
TOTAL LIABILITIES AND NET POSITION	$ 211,903

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Enterprise Funds Pay-Per-Throw Trash Program
OPERATING REVENUES	
Bag sales	$ 105,560
Other	20,149
TOTAL OPERATING REVENUES	125,709
OPERATING EXPENSES	
Operation	77,630
TOTAL OPERATING EXPENSES	77,630
OPERATING INCOME (LOSS)	48,079
NONOPERATING REVENUES (EXPENSES)	
Transfers in	-
Transfers (out)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	-
CHANGE IN NET POSITION	48,079
NET POSITION - JULY 1	157,613
NET POSITION - JUNE 30	$ 205,692

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Enterprise Funds Pay-Per-Throw Trash Program
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 105,560
Internal activity - receipts (payments) from/to other funds	(45,158)
Other receipts	20,149
Payments to suppliers	(80,478)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	73
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	73
CASH AND CASH EQUIVALENTS - JULY 1	20,199
CASH AND CASH EQUIVALENTS - JUNE 30	$ 20,272
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	$ 48,079
Changes in operating assets and liabilities	
(Increase) decrease in due from other funds	(45,158)
(Decrease) increase in accounts payable	(2,848)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 73

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

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

Implementation of New Accounting Standards

During the year ended June 30, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

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

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

Statement No. 77, "*Tax Abatement Disclosures*". The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

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

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

Statement No. 82, "*Pension Issues*". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's Pay-Per-Throw Trash Program is categorized as a business-type activity. All other activities of the Town are categorized as governmental.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position 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 and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements & Fund Financial Statements

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

1. Governmental Funds:

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

Major fund:

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

Nonmajor funds:

b. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

c. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

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

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

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.

3. The budget was adopted subsequent to passage by the inhabitants of the Town.

Deposits and Investments

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

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

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

Receivables

Receivables include amounts due from governmental agencies and ambulance receivables. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were $89,062 for the year ended June 30, 2017. The allowance for uncollectible accounts is estimated to be $0 as of June 30, 2017.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

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

Transactions Between Funds

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

Capital Assets

Capital assets purchased or acquired with an original cost of $10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

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

Estimated useful lives are as follows:

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

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

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

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

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2017, the Town's liability for compensated absences is $66,049.

Pensions

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

Net Position

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Town adopted a set of financial policies in 2012 to guide the financial operation of the Town. Included in the policies are guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Deferred Outflows and Inflows of Resources

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

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions qualify for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 23, 2016 on the assessed value listed as of April 1, 2016, for all real and personal property located in the Town. Taxes were due on in two installments on October 7, 2016 and May 5, 2017. Interest on unpaid taxes commenced on October 8, 2016 and May 6, 2017, at 7% per annum.

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

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 $262,785 for the year ended June 30, 2017.

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

Program Revenues

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

Operating/Non-Operating Proprietary Fund Revenues

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

Encumbrance Accounting

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does have a policy covering custodial credit risk for deposits. The Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2017, the Town's cash balances amounting to $4,071,390 were comprised of bank deposits of $4,159,217. Of these bank deposits, $300,001 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and $3,859,216 was collateralized with securities held by the financial institution's agent in the Town's name.

Account Type	Bank Balance
Checking accounts	$ 50,001
Money markets accounts	4,044,038
Savings accounts	65,178
	$ 4,159,217

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

collateral securities that are in possession of an outside party. Currently, the Town does have a policy for custodial credit risk for investments.

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

Investment Type	Fair Value	N/A	Less than 1 Year	1 - 5 Years
Certificates of Deposit	$ 23,676	$ -	$ 4,112	$ 19,564
	$ 23,676	$ -	$ 4,112	$ 19,564

The certificates of deposit of $23,676 were collateralized with securities held by the financial institution's agent in the Town's name.

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does have an investment policy on credit risk. Generally, the Town invests excess funds in cash management accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2017 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	$ 8,786	$ 256,490
Nonmajor capital projects funds	64,859	5,638
Nonmajor permanent funds	-	3,148
Enterprise fund	191,631	-
	$ 265,276	$ 265,276

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2017:

	Balance, 7/1/16	Additions	Disposals	Balance, 6/30/17
Governmental activities				
Non-depreciated assets:				
Land & non-dep land imprvs.	$ 1,161,149	$ -	$ -	$ 1,161,149
Art works & historical treasures	10,000	-	-	10,000
	1,171,149	-	-	1,171,149
Depreciated assets:				
Land improvements	276,902	-	-	276,902
Buildings	1,210,301	-	-	1,210,301
Building improvements	2,635,714	43,898	-	2,679,612
Machinery & equipment	328,125	219,501	(13,620)	534,006
Vehicles	2,709,374	29,626	-	2,739,000
Infrastructure	5,644,760	325,266	-	5,970,026
	12,805,176	618,291	(13,620)	13,409,847
Less: accumulated depreciation	(4,017,869)	(557,501)	13,620	(4,561,750)
	8,787,307	60,790	-	8,848,097
Net capital assets	$ 9,958,456	$ 60,790	$ -	$ 10,019,246

Current year depreciation:	
Administration	$ 82,396
Police	33,197
Fire	86,708
Rescue	24,638
Public works	310,791
Library	2,746
Parks & recreation	9,743
Transfer station	7,282
Total depreciation expense	$ 557,501

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2017:

	Balance, 7/1/16	Additions	Deletions	Balance, 6/30/17	Current Year Portion
Bonds payable	$ 2,462,833	$ -	$ (200,794)	$ 2,262,039	$ 202,558
Capital lease payable	-	114,669	-	114,669	28,667
Net pension liability	318,326	308,543	-	626,869	-
Accrued compensated absences	65,055	994	-	66,049	66,049
Totals	$ 2,846,214	$ 424,206	$ (200,794)	$ 3,069,626	$ 297,274

The following is a summary of the outstanding bonds payable:

$225,000 General Obligation Bond payable, interest at a rate varying from 0.65% to 2.83%, annual principal payments of $22,500. Maturity in November of 2025.	$ 202,500
$1,605,000 General Obligation Bond payable, interest at a rate of 4.13%, annual principal payments varying from $29,709 to $92,135. Maturity in January of 2036.	1,246,239
$1,355,500 General Obligation Bond payable, interest at a rate varying from 2.086% to 2.41%, annual principal payments of $135,550. Maturity in October of 2022.	813,300
Total bonds payable	$ 2,262,039

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	Principal	Interest	Total Debt Service
2018	$ 202,558	$ 70,564	$ 273,122
2019	204,394	65,689	270,083
2020	206,305	61,252	267,557
2021	208,296	56,331	264,627
2022	210,368	50,952	261,320
2023-2027	521,351	190,203	711,554
2028-2032	362,055	117,520	479,575
2033-2037	346,712	36,447	383,159
	$ 2,262,039	$ 648,958	$ 2,910,997

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding capital lease payable:

The Town leases a loader under a lease agreement that is cancelable upon non-appropriation of funds. The term of the lease is for a four-year period expiring in September of 2020. Annual principal payments are $28,667. Interest is charged at a rate of 2.75% per annum.

Future minimum lease payments by year and in the aggregate under this lease is as follows:

Year Ending June 30,	
2018	$ 31,615
2019	30,908
2020	30,181
2021	29,435
Total minimum lease payment	122,139
Less amount representing interest	(7,470)
Present value of future minimum lease payments	$ 114,669

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2017, the Town has the following restricted fund balances:

Nonmajor permanent funds (Schedule G)	$ 273,350

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2017, the Town has the following committed fund balances:

Nonmajor capital projects funds (Schedule E)	$ 244,035

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2017, the Town has the following assigned fund balances:

General fund:		
175th Anniversary	$	12,839
Complex		17,962
Elections		1,105
Library		25,996
Parks and Recreation		16,463
Summer Rec		59,976
Mill Field Improvements		3,635
Animal Control		17,721
Patch		3,870
Sidewalks		8,550
Winter Highway		15,959
Road CIP		35,314
HRA Funds		59,320
Reserved for FY 2018 budget		285,240
Nonmajor capital projects funds (Schedule E)		311
	$	564,261

NOTE 9 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainepers.org or by contacting the System at (207) 512-3100.

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

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

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's police department employees are part of the PLD's special plan "1N" and are required to contribute 8% of their annual salary, while all other employees are part of the regular plan "AN" and are also required to contribute 8% of their annual salary. The Town is required to contribute at an actuarially determined rate. The current rates are 9.3% of the special plan "1N" members' covered payroll and 6.5% of the regular plan "AN" members' covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2017 was $63,938.

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

At June 30, 2017, the Town reported a liability of $626,869 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2016, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2016, the Town's proportion was 0.117981%, which was an increase of 0.018208% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the Town recognized total pension expense of $44,253. At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 7,599	$ 40,319
Changes of assumptions	67,202	-
Net difference between projected and actual earnings on pension plan investments	231,648	96,409
Changes in proportion and differences between contributions and proportionate share of contributions	46,844	20,575
Contributions subsequent to the measurement date	63,938	-
Total	$ 417,231	$ 157,303

$63,938 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Plan year ended June 30:	
2017	$ 31,494
2018	35,461
2019	92,906
2020	36,129
2021	-
Thereafter	-

Actuarial Methods and Assumptions

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

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amortization

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

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

Investment Rate of Return - For the PLD Plan, 6.875% per annum, compounded annually; 7.125% was used for the period ended June 30, 2015.

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

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

Cost of Living Benefit Increases - 2.20%; 2.55% was used for the period ended 2015.

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

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%

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

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

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	$ 1,040,490	$ 626,869	$ 237,460

Changes in Net Pension Liability

Each employer’s share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer’s proportionate share as of June 30, 2016 as shown in the schedules of the employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2016 with the following exceptions.

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are sown as either deferred outflows of resources or deferred inflows of resources. For 2016, this was 4 years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings on Pension Plan Investments

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

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the Actuarial Methods and Assumptions section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2016 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

NOTE 10 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	Excess
Capital Improvement - Salt/Sand Shed (Article 21)	$ 321
Insurance (Article 25)	2,594
Cemeteries & Historical Society (Article 36)	3,222
Education	25
	$ 6,162

NOTE 11 - DEFICIT FUND BALANCES

The following funds had deficit fund balances at June 30, 2017:

Road Bond	$ 2,123

NOTE 12 - CONTINGENCIES

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

	Outstanding Debt	Town's Percentage	Total Share
County of York	$ 5,053,463	2.03%	$ 102,585
RSU #60	7,617,443	29.27%	2,229,626
			$ 2,332,211

NOTE 12 - CONTINGENCIES (CONTINUED)

In the normal course of operations, the Town receives grant funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

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

NOTE 13 - LANDFILL CLOSURE

The North Berwick landfill is at 100% capacity to date. Therefore, the estimated remaining landfill life is zero years. Federal and state laws require that certain post-closure care be met. The Town estimates that on an annual basis, some immaterial costs will be incurred for post-closure care. The annual amount will be paid for within the Town's annual operating budget.

NOTE 14 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2017.

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

NOTE 14 - RISK MANAGEMENT (CONTINUED)

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

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

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

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town. Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2017. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 15 - TAX INCREMENT FINANCING DISTRICT & ABATEMENTS

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

Canal Street Affordable Housing Development District Development Program

On November 28, 2006, the North Berwick Board of Selectmen, as well the Maine State Housing Authority, approved a Tax Increment Financing District to expand and diversify the Town's tax base, improve its economy and provide affordable, livable, rental housing developments for senior citizens. The area of the District is approximately 4 acres at the old woolen mill property, divided into approximately 40 rental housing units. The potential projects that will be implemented under this Development Program include: renovation of the mill buildings, removal of the outlying buildings, remediation of environmental contamination of the site and other redevelopments. The original assessed value of the property is $606,600. The Town anticipates over the life of the district that new development, rehabilitation, and redevelopment will result in approximately $707,200 in new taxable value. Tax increment revenues generated from this value over the life of the district will be approximately $3,400,000. The Development Program provides for 100% of the increase in assessed value of the District to be captured and designated as captured assessed value for 20 years. The tax increment revenues will be deposited by the Town into the Development Program Fund for a period of 20 years. The Development Program Fund is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. §5227(3)(A).

The TIF District will remain in place for a period of 20 years from adoption. The allocation of tax increment revenues, through a credit enhancement agreement, to be paid to owners/developers of specified property, will commence by agreement between the Town and the owner/developer and will continue for a period not to exceed 20 years or the remainder of the term of the District designation, whichever is less. No more than 50% of the property taxes to be generated on the improvements within the District will be returned to the developer. The remaining amount will be retained by the Town and used to fund the development plan of the District. The Selectmen shall determine, in its discretion, whether it is necessary or appropriate to enter any Credit Enhancement Agreement to grant these abatements. The state law does not provide for the recapture of abated taxes in the event an abatement recipient does not fill the commitment it makes in return for the tax abatement. The Town does not currently expect that any of

NOTE 15 - TAX INCREMENT FINANCING DISTRICT & ABATEMENTS (CONTINUED)

the costs of the projects will be financed through issuance of any municipal indebtedness.

Abatements

The Town has not made any commitments as part of the Credit Enhancement Agreements other than to reduce taxes. The Town is not subject to any tax abatement agreements entered into by other governmental entities. The Town currently only has one tax abatement agreement, the North Berwick Affordable Housing Limited Partnership, which is summarized below:

North Berwick Affordable Housing Limited Partnership

On November 28, 2006, the Town of North Berwick, Maine entered into a credit enhancement agreement with the Caleb Foundation for the development of rental housing units and to provide affordable housing in the Town to senior citizens. The agreement is effective for 20 years. The original valuation of the property was $606,600. 50% of the property taxes to be generated on the improvements within the District will be returned to the developer for 20 years. The remaining 50% will be retained by the Town and used to fund the development plan of the District.

For the fiscal year ended June 30, 2017, the Town abated property taxes for the following program:

Tax Abatement Program	Percentage of Taxes Abated During the Fiscal Year	Amount of Taxes Abated During the Fiscal Year
North Berwick Affordable Housing Limited Partnership	50%	$ 22,512

Required Supplementary Information

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

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Supplementary Information

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 3,153,430	$ 3,153,430	$ 3,153,430	$ -
Resources (Inflows):				
Property taxes	7,252,151	7,252,151	7,260,722	8,571
Excise taxes	740,230	740,230	847,053	106,823
Intergovernmental	1,345,450	1,374,634	1,408,223	33,589
Charges for services	212,555	468,084	553,136	85,052
Other revenue	125,800	136,640	90,010	(46,630)
Transfers from other funds	118,615	118,615	-	(118,615)
Amounts Available for Appropriation	12,948,231	13,243,784	13,312,574	68,790
Charges to Appropriations (Outflows):				
General government	890,601	932,019	888,348	43,671
Public safety	1,481,260	1,711,413	1,684,485	26,928
Health and welfare	44,573	44,573	33,577	10,996
Recreation and culture	135,885	228,107	135,232	92,875
Education	5,199,709	5,199,709	5,199,734	(25)
Public works	751,585	824,707	834,891	(10,184)
Library	225,000	247,161	221,165	25,996
County tax	364,750	364,750	364,747	3
TIF	22,513	22,513	22,512	1
Unclassified	313,285	326,010	29,092	296,918
Capital outlay	362,815	384,823	277,884	106,939
Debt service:				
Principal	200,794	200,794	200,794	-
Interest	75,931	75,931	75,897	34
Transfers to other funds	15,800	15,800	15,800	-
Total Charges to Appropriations	10,084,501	10,578,310	9,984,158	594,152
Budgetary Fund Balance, June 30	$ 2,863,730	$ 2,665,474	$ 3,328,416	$ 662,942
Utilization of assigned fund balance	$ -	$ 238,256	$ -	$ (238,256)
Utilization of unassigned fund balance	289,700	249,700	-	(249,700)
	$ 289,700	$ 487,956	$ -	$ (487,956)

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

TOWN OF NORTH BERWICK, MAINE

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

PLD Plan:	2017	2016	2015	2014
Proportion of the net pension liability (asset)	0.12%	0.10%	0.11%	0.12%
Proportionate share of the net pension liability (asset)	$ 626,869	$ 318,326	$ 162,238	$ 371,264
Covered-employee payroll	$ 852,254	$ 795,360	$ 799,014	$ 841,589
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	73.55%	40.02%	20.30%	44.11%
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	94.10%	87.50%

* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

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

SCHEDULE 3

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS*

PLD Plan:	2017	2016	2015	2014
Contractually required contribution	$ 63,938	$ 55,362	$ 40,875	$ 36,881
Contributions in relation to the contractually required contribution	(63,938)	(55,362)	(40,875)	(36,881)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 876,629	$ 852,254	$ 795,360	$ 799,014
Contributions as a percentage of covered-employee payroll	7.29%	6.50%	5.14%	4.62%

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

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

Changes of Assumptions

There was a change in the investment rate of return assumption this year from 7.125% to 6.875%. Annual salary increases, including inflation, changed from 3.50% - 9.50% to 2.75% - 9.00%, for the PLD Consolidation Plan. There was also a change in the cost of living benefit increase from 2.55% to 2.20%. Finally, the mortality rates for active members, nondisabled retirees and recipients of disability benefits, were determined using the RP2014 Total Dataset Healthy Annuitant Mortality Table and the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, compared to the RP2000 Table projected forward and the Revenue Ruling 96-7 Disabled Mortality Table used in the prior year.

Other Supplementary Information

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

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues
- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet – Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL – GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	$ 7,252,151	$ 7,252,151	$ 7,260,722	$ 8,571
Excise taxes:				
Auto excise	735,230	735,230	841,985	106,755
Boat excise tax	5,000	5,000	5,068	68
Intergovernmental revenues:				
State revenue sharing	142,900	142,900	137,713	(5,187)
Homestead exemption	100,926	100,926	109,115	8,189
Local road assistance	69,500	69,500	69,632	132
School resource officer	-	29,184	56,785	27,601
Tree growth	9,000	9,000	9,208	208
Vetererns exemption	3,000	3,000	3,510	510
General assistance	-	-	1,176	1,176
BETE reimbursement	1,020,124	1,020,124	1,020,197	73
Other intergovernmental	-	-	887	887
Charges for services:				
Transfer station unclassified	11,000	11,000	3,064	(7,936)
Transfer station bulky waste	15,000	15,000	20,713	5,713
Transfer station returnables	14,000	14,000	13,706	(294)
General government	133,055	133,055	172,696	39,641
Code enforcement	39,500	39,500	98,809	59,309
Parks and recreation	-	71,711	72,132	421
Police department	-	31,080	31,184	104
Fire department	-	-	1,558	1,558
Rescue	-	150,000	131,175	(18,825)
Animal control	-	2,738	1,879	(859)
Highway	-	-	5,555	5,555
Planning/zoning boards	-	-	665	665
Interest income:				
Interest on investments	8,000	8,000	9,778	1,778
Interest on taxes	18,000	18,000	20,762	2,762
Other income:				
Cable tv	38,000	38,000	43,839	5,839
Mill field	-	1,636	1,671	35
Community Center	-	2,925	2,925	-
175th Celebration	-	6,279	6,335	56
Other income	61,800	61,800	4,700	(57,100)
Transfers from other funds	118,615	118,615	-	(118,615)
Total revenues	9,794,801	10,090,354	10,159,144	68,790
USE OF FUND BALANCE				
Assigned fund balance	-	238,256	-	(238,256)
Unassigned fund balance	289,700	249,700	-	(249,700)
Total use of fund balance	289,700	487,956	-	(487,956)
Total available	$ 10,084,501	$ 10,578,310	$ 10,159,144	$ (419,166)

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	$ 200,891	$ 3,297	$ 204,188	$ 215,938	$ (11,750)
Office salaries	166,000	-	166,000	162,693	3,307
Town manager	136,440	-	136,440	141,887	(5,447)
FICA/medicare	110,000	-	110,000	110,259	(259)
Insurances	90,500	-	90,500	92,835	(2,335)
HRA insurance	29,250	38,121	67,371	9,105	58,266
Tax assessing	55,655	-	55,655	54,520	1,135
Code enforcement	79,665	-	79,665	83,703	(4,038)
Planning board	13,000	-	13,000	11,375	1,625
Board of appeals	4,000	-	4,000	58	3,942
Elections	-	-	-	775	(775)
Selectmen	5,200	-	5,200	5,200	-
	890,601	41,418	932,019	888,348	43,671
Public safety:					
Police department	813,820	31,080	844,900	828,097	16,803
Hydrant rental/dispatch/lights	256,525	-	256,525	248,814	7,711
Fire department	129,010	7,255	136,265	136,265	-
Rescue operations	249,700	150,000	399,700	401,935	(2,235)
School resource officer	12,205	29,184	41,389	54,461	(13,072)
Animal control	20,000	12,634	32,634	14,913	17,721
	1,481,260	230,153	1,711,413	1,684,485	26,928
Heath and welfare:					
General assistance	10,000	-	10,000	1,882	8,118
Social services	25,573	-	25,573	19,973	5,600
Historical society	8,500	-	8,500	11,722	(3,222)
Health officer	500	-	500	-	500
	44,573	-	44,573	33,577	10,996
Recreation and culture:					
Parks and recreation	74,770	106,665	181,435	104,970	76,465
Conservation	5,500	-	5,500	-	5,500
Community center	23,815	2,925	26,740	21,065	5,675
Mill field	31,800	(17,368)	14,432	9,197	5,235
	135,885	92,222	228,107	135,232	92,875

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	5,199,709	-	5,199,709	5,199,734	(25)
Public works:					
Highway operations	538,620	7,018	545,638	572,258	(26,620)
Winter highway	100,000	54,104	154,104	142,613	11,491
Transfer station	112,965	12,000	124,965	120,020	4,945
	751,585	73,122	824,707	834,891	(10,184)
Library	225,000	22,161	247,161	221,165	25,996
County tax	364,750	-	364,750	364,747	3
TIF	22,513	-	22,513	22,512	1
Capital outlay:					
Road project	124,500	74,223	198,723	116,620	82,103
Canine	400	-	400	-	400
Police vehicle	37,215	-	37,215	35,925	1,290
Fire building	11,700	-	11,700	11,600	100
Highway vehicle	115,000	(52,503)	62,497	57,534	4,963
Highway building	33,000	-	33,000	33,321	(321)
Transfer station building	6,000	-	6,000	6,828	(828)
Complex	35,000	288	35,288	16,056	19,232
	362,815	22,008	384,823	277,884	106,939
Debt service:					
Principal	200,794	-	200,794	200,794	-
Interest	75,931	-	75,931	75,897	34
	276,725	-	276,725	276,691	34

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified					
Overlay	262,785	-	262,785	12,865	249,920
MF festival	5,500	19,980	25,480	12,641	12,839
Scholarship	-	-	-	2,000	(2,000)
Unanticipated expenses	45,000	(7,255)	37,745	1,586	36,159
	313,285	12,725	326,010	29,092	296,918
Transfers to other funds					
Permanent funds	15,800	-	15,800	15,800	-
	15,800	-	15,800	15,800	-
Total Expenditures	$ 10,084,501	$ 493,809	$ 10,578,310	$ 9,984,158	$ 594,152

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

SCHEDULE C

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2017

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	$ 183,002	$ 256,581	$ 439,583
Investments	-	23,676	23,676
Due from other funds	64,859	-	64,859
TOTAL ASSETS	$ 247,861	$ 280,257	$ 528,118
LIABILITIES			
Accounts payable	$ -	$ 3,759	$ 3,759
Due to other funds	5,638	3,148	8,786
TOTAL LIABILITIES	5,638	6,907	12,545
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	273,350	273,350
Committed	244,035	-	244,035
Assigned	311	-	311
Unassigned	(2,123)	-	(2,123)
TOTAL FUND BALANCES	242,223	273,350	515,573
TOTAL LIABILITIES AND FUND BALANCES	$ 247,861	$ 280,257	$ 528,118

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

SCHEDULE D

TOWN OF NORTH BERWICK, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	$ 674	$ 1,842	$ 2,516
Other income	-	14,359	14,359
TOTAL REVENUES	674	16,201	16,875
EXPENDITURES			
Capital outlay	2,344	-	2,344
Program expenses	-	26,076	26,076
TOTAL EXPENDITURES	2,344	26,076	28,420
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,670)	(9,875)	(11,545)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	15,800	15,800
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	15,800	15,800
NET CHANGE IN FUND BALANCES	(1,670)	5,925	4,255
FUND BALANCES - JULY 1	243,893	267,425	511,318
FUND BALANCES - JUNE 30	$ 242,223	$ 273,350	$ 515,573

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

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

SCHEDULE E

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2017

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Road Bond	Total
ASSETS						
Cash and cash equivalents	$ 4,634	$ 178,057	$ 268	$ 43	$ -	$ 183,002
Due from other funds	-	64,859	-	-	-	64,859
TOTAL ASSETS	$ 4,634	$ 242,916	$ 268	$ 43	$ -	$ 247,861
LIABILITIES						
Due to other funds	$ 3,515	$ -	$ -	$ -	$ 2,123	$ 5,638
TOTAL LIABILITIES	3,515	-	-	-	2,123	5,638
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	1,119	242,916	-	-	-	244,035
Assigned	-	-	268	43	-	311
Unassigned	-	-	-	-	(2,123)	(2,123)
TOTAL FUND BALANCES (DEFICITS)	1,119	242,916	268	43	(2,123)	242,223
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	$ 4,634	$ 242,916	$ 268	$ 43	$ -	$ 247,861

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

SCHEDULE F

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Road Bond	Total
REVENUES						
Interest income	$ 30	$ 640	$ 1	$ 3	$ -	$ 674
TOTAL REVENUES	30	640	1	3	-	674
EXPENDITURES						
Capital outlay	2,344	-	-	-	-	2,344
TOTAL EXPENDITURES	2,344	-	-	-	-	2,344
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,314)	640	1	3	-	(1,670)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(2,314)	640	1	3	-	(1,670)
FUND BALANCES (DEFICITS) - JULY 1	3,433	242,276	267	40	(2,123)	243,893
FUND BALANCES (DEFICITS) - JUNE 30	$ 1,119	$ 242,916	$ 268	$ 43	$ (2,123)	$ 242,223

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

Permanent Funds

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

SCHEDULE G

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2017

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ 239,931	$ 16,650	$ 256,581
Investments	18,219	4,112	1,345	-	-	23,676
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	$ 18,219	$ 4,112	$ 1,345	$ 239,931	$ 16,650	$ 280,257
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ 3,759	$ -	$ 3,759
Due to other funds	-	-	-	3,148	-	3,148
TOTAL LIABILITIES	-	-	-	6,907	-	6,907
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	18,219	4,112	1,345	233,024	16,650	273,350
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	18,219	4,112	1,345	233,024	16,650	273,350
TOTAL LIABILITIES AND FUND BALANCES	$ 18,219	$ 4,112	$ 1,345	$ 239,931	$ 16,650	$ 280,257

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

SCHEDULE H

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	$ 164	$ 20	$ 12	$ 1,629	$ 17	$ 1,842
Other income	-	-	-	11,550	2,809	14,359
TOTAL REVENUES	164	20	12	13,179	2,826	16,201
EXPENDITURES						
Program expenses	-	-	-	24,792	1,284	26,076
TOTAL EXPENDITURES	-	-	-	24,792	1,284	26,076
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	164	20	12	(11,613)	1,542	(9,875)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	15,800	-	15,800
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	15,800	-	15,800
NET CHANGE IN FUND BALANCES	164	20	12	4,187	1,542	5,925
FUND BALANCES - JULY 1	18,055	4,092	1,333	228,837	15,108	267,425
FUND BALANCES - JUNE 30	$ 18,219	$ 4,112	$ 1,345	$ 233,024	$ 16,650	$ 273,350

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

General Capital Assets

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

SCHEDULE I

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2017

	Land and Construction in Progress	Land Improvements, Buildings and Building Improvements	Vehicles, Machinery and Equipment	Infrastructure	Total
Administration	$ 456,126	$ 3,060,111	$ 20,873	$ -	$ 3,537,110
Police	-	20,500	332,389	-	352,889
Fire	90,672	139,411	1,458,787	-	1,688,870
Public works	120,877	199,655	1,172,337	5,949,237	7,442,106
Rescue	40,786	219,186	201,569	-	461,541
Transfer station	61,628	169,618	29,694	12,022	272,962
Parks and recreation	182,332	283,592	57,357	-	523,281
Library	43,629	74,742	-	8,767	127,138
Cemetery	175,099	-	-	-	175,099
Total General Capital Assets	1,171,149	4,166,815	3,273,006	5,970,026	14,580,996
Less: Accumulated Depreciation	-	(1,410,366)	(1,989,363)	(1,162,021)	(4,561,750)
Net General Capital Assets	$ 1,171,149	$ 2,756,449	$ 1,283,643	$ 4,808,005	$ 10,019,246

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2017

	General Capital Assets 7/1/16	Additions	Deletions	General Capital Assets 6/30/17
Administration	$ 3,537,110	$ -	$ -	$ 3,537,110
Police	323,263	29,626	-	352,889
Fire	1,691,435	11,055	(13,620)	1,688,870
Public works	6,902,516	539,590	-	7,442,106
Rescue	461,541	-	-	461,541
Transfer station	266,271	6,691	-	272,962
Parks and recreation	491,952	31,329	-	523,281
Library	127,138	-	-	127,138
Cemetery	175,099	-	-	175,099
Total General Capital Assets	13,976,325	618,291	(13,620)	14,580,996
Less: Accumulated Depreciation	(4,017,869)	(557,501)	13,620	(4,561,750)
Net General Capital Assets	$ 9,958,456	$ 60,790	$ -	$ 10,019,246

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

Proven Expertise and Integrity

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

Board of Selectmen
Town of North Berwick
North Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of North Berwick, Maine as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of North Berwick, Maine's basic financial statements, and have issued our report thereon dated December 26, 2017.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
December 26, 2017

NORTH BERWICK WATER DISTRICT

ANNUAL FINANCIAL REPORT

YEAR ENDED - DECEMBER 31, 2016

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR: 2016

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DOUG MITCHELL, CPA

Certified Public Accountant and Consultant

96 Middle Road, Falmouth, ME 04105

INDEPENDENT AUDITORS' REPORT:

TO: The Board of Trustees

NO. BERWICK WATER DISTRICT
North Berwick, Maine

I have audited the accompanying financial statements of North Berwick Water District as of and for the years ended December 31, 2016 and 2015, as listed in the table of contents. These financial statements are the statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the annual statements. An audit also includes assessing the accounting principles used by management, as well as significant estimates made by management and evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As more fully described in Note 1, North Berwick Water District prepares its' financial statements using accounting practices as prescribed by Maine Public Utilities Commission, which practices differ from generally accepted accounting principles. The effects of these differences between these regulatory accounting practices and generally accepted accounting principles are considered immaterial.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Berwick Water district as of December 31, 2016 and 2015 and the results of its operations and its cash flows for the years then ended in conformity with the regulatory basis of accounting as described in Note #1.

This report is intended solely for the information and use of the District's management, Board of Trustees, Maine PUC and Maine Municipal Bond Bank. It is not intended to be used and should not be used by anyone other than those specified parties without the written permission of the auditor.

Doug Mitchell, CPA

Doug Mitchell, CPA
May 24, 2017

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31. 2016

INTRODUCTION OF ANNUAL FINANCIAL REPORT

North Berwick District (the District) was established in 1983, as a quasi-municipal water utility district organized by a special act of the Maine Legislature to provide and maintain a reliable supply of high quality drinking water for its' customers and residents. We will manage and maintain its' water quality including adequate pressures as a source of fire protection to our customers and property owners within the village of North Berwick, Maine.

The District is governed by a five-member Board of Trustees. The District is regulated by the Maine Public Utilities Commission, hereinafter called the "Maine PUC". Any changes in the District's water rate structure must be approved by Maine PUC. A public hearing open to the District's rate payers and certain customer notices is part of the process.

The District uses the Proprietary Fund, which is financed and operated in a manner similar to a private business. This Management Discussion an Analysis (MD &A) serves as an introduction to the audited basic financial statements and Notes to Financial statements. The MD & A reflects Management's analysis of its' financial condition and financial performance. It is presented to give the reader more insight regarding the District's finances and operations.

The basic financial statements are as follows:

Condensed Statements of Net Assets (proprietary fund)
Operating Statement and Changes in Equity Capital
Cash Flows Statement

CONDENSED STATEMENTS OF NET POSITION

	2016	2015
ASSETS:		
Current Assets:	588,407	536,134
Other assets	104,805	103,325
Capital Assets, at Net	3,894,975	3,944,786
TOTAL ASSETS	4,588,187	4,584,245
LIABILITIES:		
Current Liabilities	95,328	93,196
Other Liabilities	0	0
Long-term Debt	1,413,913	1,497,981
	1,509,241	1,591,177
EQUITY CAPITAL:		
Unrestricted	474,992	500,795
Restricted for Debt Reserve	128,000	127,468
Net Investment in Plant	2,475,954	2,364,805
TOTAL	3,078,946	2,993,068

Current Assets:

Total current assets increased by $52,000 and prepayments decreased by $11,500 Other current assets were stable. Please refer to cash flows for changes in cash.

Current Liabilities

Year 2016 subtotal was greater than year 2015 by $2,100.

Bonds:

All debt service payments were made timely by the District and there were no new borrowings for Years 2015 or 2016.

Capital assets- Gross plant and equipment increased by about $20,000 during 2016.

Additions for year 2015 totaled $62,640 and depreciation expense was $69,160.

Additions for year 2016 totaled $20,405 and depreciation expense was $70,216.

Retired assets (at book value) for year 2016 totaled -0-. (none for 2015)

OVERALL FINANCIAL POSITION AND KEY RATIOS:

To determine the District's financial position in the past year, we have focused on two key elements- 1) Financial Ratios 2) Revenue Stability

1) FINANCIAL RATIOS:	2016	2015
CURRENT RATIO AS FOLLOWS:		
Current assets	$ 588,407	$ 536,134
Current liabilities	95,328	93,196
Current Ratio	6.17	5.75

The current ratio of over 5 to 1 is very solid for both years: 2015 and 2016.

	2016	2015
COVERAGE RATIO AS FOLLOWS:		
Operating revenue	512,523	477,312
Interest income	1,793	1,143
Non-Utility Income	0	0
Gross revenue	514,316	478,455
Operating expenses	387,405	377,887
Less: depreciation	(70,216)	(69,160)
Expenses, excluding depreciation	317,189	308,727
Net available for debt service	197,127	169,728
Debt service payments required:		
Principal payments	81,868	80,334
interest expense	45,817	47,622
Total debt service	127,685	127,956
Coverage ratio	1.54	1.33

REQUESTS FOR INFORMATION:

This financial report is designed to provide an overview of the District's financial information. Questions concerning the information should be addressed to:

Michael Guadette, Superintendent
P.O. Box 205, No. Berwick, ME 03906

	2016	2015
Operating Revenues	512,523	477,312
Total Operating Expenses	387,405	377,887
Net income from operations	125,118	99,425
Net Non-operating Income	(45,105)	(27,090)
NET INCOME	80,013	72,335

Operating Revenues

Over 90% of the District's operating revenues are derived from water sales and fire protection. All of the following revenues increased for year 2015 when compared to last year.

Metered - Residential	$ 5,626	$ 6,124
Metered - Commercial	$ 1,254	$ 4,641
Metered - Industrial	$ (3,762)	$ 8,463
Subtotal	3,118	19,228

Revenues from public authorities and fire protection services stayed flat for the two years.
Rental income was greater in Year 2016 than 2015 by approximately $1,700.

Operating Expenses;

The four largest operating expenses for year 2016 were Personnel costs, $238,000
Personnel costs (includes benefits) increased by $13,200 over the previous year.
Power costs were $14,900 and contracted services totaled $19,100, for year 2016.
Depreciation increased from $69,160 in 2015 to $70,200 for year ended 12-31-16.

Budget not required:

The District is not legally required to adopt a budget, however the Trustees meet monthly to monitor results, review capital infrastructure plans, endorse checks and other business matters. If a certain situation needs to be resolved then the Trustees will hold a special meeting, if deemed necessary.

NORTH BERWICK WATER DISTRICT

STATEMENT OF NET ASSETS

AT DECEMBER 31,

	2016	2015
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	5,070,480	5,050,075
Less: Accumulated Depreciation	(1,175,505)	(1,105,289)
Net Utility Plant and equipment	3,894,975	3,944,786
CURRENT ASSETS		
Cash- operating	19,995	20,112
Investments- restricted reserves	462,176	402,384
Accounts Receivable	106,236	102,152
Prepayments	-	11,486
Total current assets	588,407	536,134
OTHER ASSET		
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	27,005	25,525
	104,805	103,325
TOTAL ASSETS	$ 4,588,187	$ 4,584,245
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	689	729
Accrued Expenses	3,063	2,777
Accrued Interest	7,376	7,690
Bonds- current portion	84,200	82,000
Total current liabilities	95,328	93,196
BONDED DEBT		
Bonds payable- long-term debt	1,413,913	1,497,981
TOTAL LIABILITIES	1,509,241	1,591,177
NET ASSETS:		
Unrestricted	474,992	500,795
Restricted for Debt service	128,000	127,468
Net Investment in plant	2,475,954	2,364,805
Total Equity Capital	$ 3,078,946	$ 2,993,068
LIABILITIES AND NET ASSETS	$ 4,588,187	$ 4,584,245

The accompanying notes are an integral part of these financial statements.

NORTH BERWICK WATER DISTRICT

OPERATING STATEMENT AND CHANGES IN EQUITY CAPITAL

YEARS ENDED DECEMBER 31,

	2016	2015
OPERATING REVENUES:		
Water Sales		
Metered - Residential	$ 189,993	$ 184,367
Metered - Commercial	29,876	28,622
Metered - Industrial	65,371	69,133
Public Authorities	14,821	15,106
Public fire protection	123,610	120,890
Private fire protection	19,284	17,233
Rental Income	37,114	35,408
Net Jobbing income & other revenue	15,115	6,553
Other revenue	17,339	-
Total Operating Revenues	512,523	477,312
OPERATING EXPENSES:		
Personnel costs	237,992	224,756
Power	14,865	15,747
Chemicals	6,956	6,116
Fuel for purchased power	1,951	3,100
Materials & supplies	5,435	7,263
Contractual services	19,143	20,754
Transportation	2,921	4,878
All insurances	10,557	12,025
Assessments	2,510	2,862
Other expenses	14,859	11,226
Depreciation	70,216	69,160
Total Operating Expenses	387,405	377,887
NET INCOME FROM OPERATIONS	125,118	99,425
NON-OPERATING INCOME		
Interest income	1,793	1,143
Interest expense on Bonds	(45,817)	(47,622)
Non-Utility Income	-	20,470
Amortization	(1,081)	(1,081)
Net Non-operating Income	(45,105)	(27,090)
NET INCOME	$ 80,013	$ 72,335
Contributions in aid of construction	5,864	11,871
FINAL NET INCOME	$ 85,877	$ 84,206
EQUITY:		
Beginning of Year	2,993,069	2,908,863
Net Income	$ 85,877	$ 84,206
End of Year	$ 3,078,946	2,993,069

NORTH BERWICK WATER DISTRICT

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31,

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	$ 508,439	$ 476,134
Payments to suppliers and vendors	(67,465)	(97,359)
Payments to Employees	(236,715)	(223,461)
	204,259	155,314
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	1,793	1,143
Net Increase in Deferred debits	(1,480)	0
Vendor's special program	0	20,470
Net cash provided by Non-capital financing activities	313	21,613
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	5,864	11,086
Purchases of capital assets	(23,216)	(62,633)
Interest payments	(45,503)	(47,918)
Bond principal payments	(81,868)	(80,334)
Bonds issued	0	0
Net cash provided by capital and financing activities	(143,642)	(178,718)
NET INCREASE (DECREASE) IN CASH	60,930	(1,791)
CASH- BEGINNING OF YEAR	421,352	423,143
CASH- END OF YEAR	$ 482,282	$ 421,352

Reconciliation of Operating income to Net cash provided by Operating activities:		
Operating Income or (loss)	125,118	99,425
Adjustments to reconcile Operating Income to Net Cash provided by operating activities		
Depreciation and amortization	71,807	70,751
Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	(4,084)	(1,178)
(Increase) decrease in prepayments	11,486	(11,486)
(Decrease) increase in accrued interest	(314)	(296)
(Decrease) increase in other accruals	286	(311)
(Decrease) increase in accounts payable	(40)	(1,591)
Net cash provided by operating activities	204,259	155,314

The accompanying notes are an integral part of these financial statements.

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies is presented to support the representations of North Berwick Water District's (the District) management who is responsible for their integrity and objectivity. These accounting policies conform to guidelines as developed and monitored by the Maine Public Utilities Commission.

Organization:

The affairs of the District are managed by a Board of Trustees, consisting of five members. The District provides safe drinking water to approximately 640 customers within the Town. The North Berwick Water District was established during 1983 and also began providing water service to the main village of North Berwick.

Accounting Method and Regulation:

Because the operations of the District are being financed through user charges, the District is being treated as an enterprise fund for financial reporting purposes. The District's accounting records as well as its' financial statements have been prepared utilizing the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when incurred. Depreciation on contributed property is not recorded by the District. Other terminology included in these financial statements is consistent with the annual PUC report which is required to be filed annually. Additional information may be found at Maine PUC's website: http://mpuc.informe.org

Utility Plant Equipment:

Utility Plant and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives - ranging from five to seventy-five years. These rates used for depreciation estimates conform to Maine PUC- chapter 680.

Capitalization policy:

The amounts charged to the utility plant accounts represent all reasonable and necessary costs, including direct labor, materials, overhead and equipment charges related to pipeline expand-sion and construction infrastructure, wells and related waterworks system equipment.

Use of Estimates:

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These estimates affect the reported amounts of utility plant, certain liabilities, equity, revenues and expenses. Actual results could differ from estimated amounts.

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

NOTE #2- UTILITY PLANT AND EQUIPMENT:

Utility plant and equipment are being depreciated over useful lives ranging from five to seventy-five years. Gross costs by category were as follows at December 31;

	12/31/15 Cost	Year 2016 Additions	Year 2016 Disposals	12/31/16 Cost
Organization	11,162			11,162
Land and Land Rights	304,669	0	0	304,669
Structures and Improvements	287,378	0	0	287,378
Wells and Springs	156,755	0	0	156,755
Pumping Equipment	98,412	1,988	0	100,400
Water Treatment Equipment	344,660	1,412	0	346,072
Distribution Reservoirs and Standpipes	395,308	0	0	395,308
Transmission and Distribution Mains	2,897,296	47	0	2,897,343
Services	201,932	2,413	0	204,345
Meters and Meter Installations	89,641	5,444	0	95,085
Hydrants	155,265	0	0	155,265
Office Furniture and Equipment	10,048	0	0	10,048
Transportation	59,276	8,851	0	68,127
Stores Equipment	0			0
Tools, Shop and Garage Equipment	11,246	139	0	11,385
Laboratory Equipment	2,673	0		2,673
Power Operated Equipment	2,784			2,784
Miscellaneous Equipment	21,570	111		21,681
	5,050,075	20,405		$ 5,070,480
Less: accumulated depreciation	(1,105,289)	$ (70,216)	0	(1,175,505)
Net Plant and Equipment	3,944,786			3,894,975

	Year 2015	Year 2016
Depreciation Expense		
Total depreciation per F-4	$ 69,160	$ 70,216

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

Cash and Cash Equivalents:

For purposes of the Statement of Net Assets and Cash Flows, the District considers all investments with a maturity date of three months or less to be classified as cash equivalents. As of December 31, 2016 and 2015, all cash was available to the District and was deposited in local banks with any excess of FDIC insurance limits also insured or collateralized.

Accounts Receivable:

Accounts Receivable are stated at net realizable value without any provision for uncollectible at December 31, 2016 and 2015. Any uncollectible accounts are written off in the year that management considers the account to be worthless.

Restricted Assets:

Cash balances required to be maintained in accordance with bonded debt terms as provided by Maine Municipal Bond Bank are reported as restricted assets.

Deferred Financing Cost:

Deferred financing costs consist of legal fees and other costs that were incurred in connection with long-term debt are being amortized ratably over the term of the bond.

Revenue Recognition:

Revenue is recognized when water customers are billed by the District.

Operating Revenues:

This revenue category includes sales of water (mostly metered), public & private fire protection and tower rentals.

Income Taxes:

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

Contributions in Aid of Construction:

Under provisions of GASB No. 33, the District is required to include Contributions in Aid of construction as income in the current year and all prior years as equity capital.

NOTE #3- LONG-TERM DEBT;

Long-term debt consisted of the following bonds at December 31:

	2016	2015
Bond payable to Maine Municipal Bond Bank, issued on 10-29-09 for $353,150, due in installments of $17,657, plus interest ranging from 2.0% to 5.50%, will mature in year 2029.	$ 229,551	$ 247,208
Bond payable to Maine Municipal Bond Bank, issued on 10-25-12 for $1,517,164, due in installments of $102,029, with interest ranging from 2.08% to 3.70%, will mature in year 2032. The Proceeds were used to retire USDA- Rural Development loans.	$ 1,268,562	$ 1,332,773
Total Bonds outstanding at End of year	$ 1,498,113	$ 1,579,981

Future maturities of Bonds for the next ten years and thereafter will be as follows:

Year 2017	83,400
Year 2018	85,099
Year 2019	86,098
Year 2020	87,288
Year 2021	88,674
Year 2022	90,244
Year 2023	93,057
Year 2024	94,639
Year 2025	96,357
Year 2026	96,357
Year 2027	99,657
Year 2028	102,167
Year 2029	106,457
Year 2030	92,800
Year 2031	97,000
Year 2032	102,200

NOTE #4- MAJOR CUSTOMER:

The District derived approximately 25.00% and 25.8% of its operating revenues from the Town of North Berwick relating to fire protection services and the maintenance of a hydrant system. Metered water sales to the District's largest industrial customer were as follows:

Fiscal year ended 12-31-2015; $63,664
Fiscal year ended 12-31-2016; $61,466

NOTE #5- PENSION PLAN

Effective July 1, 2006, the District elected to join the Maine State Retirement system regular plan AC for all eligible employees with prior service limited to fifteen years. Current costs to the District are 7.80 of payroll. Employees also contribute 7.0% of gross wages.

NOTE #6- CASH AND DEPOSITS

Deposits:

The District's deposits are categorized as follows to provide an indication of the level of risk assumed by the District at End of year. Category 1 includes deposits that are fully covered by federal depository insurance. (e.g. FDIC) Category #2 includes uninsured deposits covered by collateral held by the bank's trust department in the District's name. Category #3 includes uninsured and uncollateralized deposits. At December 31, 2016 cash and deposits consisted of the following:

Category #1 - fully insured	$	250,000
Category #2		212,176
Category #3		-
Total balance at year end.	$	462,176

As of December 31, 2015 and 2016, all of the District's cash accounts were with one local bank.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2017

Proven Expertise and Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2017

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of North Berwick Sanitary District, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position North Berwick Sanitary District as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the budgetary comparison information 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2018, on our consideration of North Berwick Sanitary District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Berwick Sanitary District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 22, 2018

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2017

(UNAUDITED)

The following management's discussion and analysis of North Berwick Sanitary District financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2017. Please read it in conjunction with the District's financial statements.

Financial Statement Overview

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

Basic Financial Statements

The basic financial statements for the District include the statement of net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

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

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

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

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

The District's financial statements can be found on pages 9 through 11 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the District's financial statements. The Notes to Financial Statements can be found following the Statement of Cash Flows on page 11 of this report.

Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the District's business-type activities. The District's total net position decreased by $108,451 from $2.28 million to $2.17 million.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased to a balance of $228,441 at the end of this year.

Table 1
North Berwick Sanitary District
Net Position
December 31,

	2017	2016
Assets:		
Current Assets	$ 388,911	$ 416,416
Capital Assets	1,936,333	2,035,143
Total Assets	2,325,244	2,451,559
Liabilities:		
Current Liabilities	19,774	24,717
Long-term Debt Outstanding	135,409	148,330
Total Liabilities	155,183	173,047
Net Position:		
Net Investment in Capital Assets	1,789,397	1,874,770
Restricted	152,223	184,030
Unrestricted	228,441	219,712
Total Net Position	$ 2,170,061	$ 2,278,512

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

	2017	2016
Revenues		
Program Revenues:		
Charges for services	$ 446,370	$ 391,658
General Revenues:		
Miscellaneous	6,002	14,021
Total Revenues	452,372	405,679
Expenses		
Salaries and wages	202,747	198,009
Employee insurance	94,099	87,400
Liability insurance	16,561	16,298
Payroll taxes	15,706	15,395
Retirement plan	13,535	13,406
Employee training	300	470
Outside contract labor	22,245	15,569
Audit and consulting	3,675	3,675
Legal	110	315
Trustee compensation	2,980	2,880
Operational supplies	95	521
Office supplies and postage	2,583	2,873
Power and lights	24,242	24,163
Telephone and telemonitoring	4,677	4,871
Heating fuel	2,828	3,232
Automotive expenses	2,717	2,502
Repairs and maintenance	14,317	18,807
Sewer lien expense	741	735
Water meter readings	1,167	1,167
Miscellaneous	7,483	7,603
Depreciation	125,562	120,610
Nonoperating expenses	2,453	2,705
Total Expenses	560,823	543,206
Change in Net Position	(108,451)	(137,527)
Net Position - January 1	2,278,512	2,416,039
Net Position - December 31	$ 2,170,061	$ 2,278,512

Revenues and Expenses

Revenues for the District's activities increased by 11.51%, while total expenses increased by 3.24%. The biggest reason for the increase in revenues was from charges for service. The biggest increases in expenses were in salaries and wages, benefits, insurance, outside contracted labor and depreciation.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2017, the net book value of capital assets recorded by the District decreased by $98,810. The decrease was due to current year additions of $26,752 less current year depreciation expense of $125,562.

Table 3
North Berwick Sanitary District
Capital Assets (Net of Depreciation)
December 31,

	2017	2016
Land	$ 204,414	$ 204,414
Sewer lines	1,337,188	1,380,621
Buildings and improvements	293,171	326,549
Machinery and equipment	57,331	71,315
Vehicles	43,968	51,553
Office furnishings	261	691
Total	$ 1,936,333	$ 2,035,143

Debt

At December 31, 2017, the District had $146,936 in a bond outstanding versus $160,373 last year. Other obligations include accrued sick time. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The District has steadily maintained a sufficient net position to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office Manager at, P.O. Box 173, North Berwick, Maine 03906.

STATEMENT A

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
DECEMBER 31, 2017

ASSETS		
Current assets:		
Cash and cash equivalents	$	165,152
Investments		103,970
Accounts receivable (net of allowance for uncollectibles)		111,321
Prepaid items		8,468
Total current assets		388,911
Noncurrent assets:		
Capital assets:		
Land and other assets not being depreciated		204,414
Depreciable assets, net of accumulated depreciation		1,731,919
Total noncurrent assets		1,936,333
TOTAL ASSETS	$	2,325,244
LIABILITIES		
Current liabilities:		
Accrued expenses	$	5,411
Current portion of long-term obligations		14,363
Total current liabilities		19,774
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Bonds payable		133,282
Accrued compensated absences		2,127
Total noncurrent liabilities		135,409
TOTAL LIABILITIES		155,183
NET POSITION		
Net investment in capital assets		1,789,397
Restricted		152,223
Unrestricted		228,441
TOTAL NET POSITION		2,170,061
TOTAL LIABILITIES AND NET POSITION	$	2,325,244

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

STATEMENT B

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

OPERATING REVENUES		
User charges	$	445,613
Fees		757
Miscellaneous		4,105
TOTAL OPERATING REVENUES		450,475
OPERATING EXPENSES		
Salaries and wages		202,747
Employee insurance		94,099
Liability insurance		16,561
Payroll taxes		15,706
Retirement plan		13,535
Employee training		300
Outside contract labor		22,245
Audit and consulting		3,675
Legal		110
Trustee compensation		2,980
Operational supplies		95
Office supplies and postage		2,583
Power and lights		24,242
Telephone and telemonitoring		4,677
Heating fuel		2,828
Automotive expenses		2,717
Repairs and maintenance		14,317
Sewer lien expense		741
Water meter readings		1,167
Miscellaneous		7,483
Depreciation		125,562
TOTAL OPERATING EXPENSES		558,370
OPERATING INCOME (LOSS)		(107,895)
NON-OPERATING REVENUES (EXPENSES)		
Interest income		1,897
MMBB interest expense		(2,453)
TOTAL NON-OPERATING REVENUES (EXPENSES)		(556)
CHANGE IN NET POSITION		(108,451)
NET POSITION - JANUARY 1		2,278,512
NET POSITION - DECEMBER 31	$	2,170,061

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

STATEMENT C

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$	440,112
Other receipts		3,698
Payments to employees		(202,747)
Payments to suppliers		(235,466)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		5,597
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income		1,897
Invested cash		(1,189)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		708
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets		(26,752)
Principal paid on capital debt		(13,437)
Accrued compensated absences		978
Interest paid on capital debt		(2,453)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES		(41,664)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(35,359)
CASH AND CASH EQUIVALENTS - JANUARY 1		200,511
CASH AND CASH EQUIVALENTS - DECEMBER 31	$	165,152
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income (loss)	$	(107,895)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense		125,562
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable		(6,258)
(Increase) decrease in prepaid items		(407)
Increase (decrease) in accrued expenses		(5,405)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$	5,597

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The North Berwick Sanitary District was incorporated under the laws of the State of Maine. The District operates under trustees-superintendent form of government and provides sewer services.

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

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

Implementation of New Accounting Standards

During the year ended December 31, 2017, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Statement No. 82, "*Pension Issues*". The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

1. Proprietary Funds

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

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

Basis of Accounting

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

1. Accrual

Proprietary funds are reported in the same way that *all* activities are reported in the government-wide financial statements, using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

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

It is the District's policy to value investments at fair value. None of the District's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The District Treasurer is authorized by State Statutes to invest all excess funds in the following:

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

The District has no formal investment policy but instead follows the State of Maine Statutes. They are in the process of adopting a more detailed investment policy.

Receivables

Receivables include amounts due for sanitary user charges. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were $111,321 for the year ended December 31, 2017. The allowance for uncollectible accounts is estimated to be $0 as of December 31, 2017.

Prepaid Items

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

Capital Assets

Capital assets purchased or acquired with an original cost of $2,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

such as buildings, infrastructure, and machinery and equipment are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include buildings, infrastructure, and machinery and equipment. These infrastructure assets are likely to be the largest asset class of the District. The District has retroactively recorded infrastructure.

Estimated useful lives are as follows:

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

Long-term Obligations

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

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

Long-term debt for business-type funds is reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of interest reported as expenditures.

Compensated Absences

The District's policies regarding vacation and sick time permit employees to accumulate earned but unused sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Program Revenues

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

Operating/Nonoperating Proprietary Fund Revenues

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

The District's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all District funds.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the District will not be able to recover its deposits. The District does not have a policy covering custodial credit risk for deposits. However, the District maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At December 31, 2017, the District's deposits amounting to $165,152 were comprised of bank deposits of $186,942, which were all insured by federal depository insurance and consequently were not exposed to custodial credit risk.

Account Type	Bank Balance
Checking accounts	$ 34,719
Money market accounts	152,223
	$ 186,942

Investments:

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

At December 31, 2017, the District's investments of $103,970 were comprised of certificates of deposit that were fully insured by federal depository insurance and consequently not exposed to custodial credit risk. At December 31, 2017, the District had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of Deposits	$ 103,970	$ -	$ -	$ 103,970
	$ 103,970	$ -	$ -	$ 103,970

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2017:

	Balance, 1/1/17	Additions	Disposals	Balance, 12/31/17
Non-depreciated assets:				
Land	$ 204,414	$ -	$ -	$ 204,414
Total non-depreciated assets	204,414	-	-	204,414
Depreciated assets:				
Land improvements	373,542	-	-	373,542
Sewer lines	3,420,800	24,752	-	3,445,552
Buildings and improvements	3,679,133	-	-	3,679,133
Machinery and equipment	391,299	2,000	(930)	392,369
Vehicles	75,853	-	-	75,853
Office furnishings	10,297	-	-	10,297
	7,950,924	26,752	(930)	7,976,746
Less: accumulated depreciation	(6,120,195)	(125,562)	930	(6,244,827)
	1,830,729	(98,810)	-	1,731,919
Net capital assets	$ 2,035,143	$ (98,810)	$ -	$ 1,936,333

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2017:

	Balance, 1/1/17	Additions	Deletions	Balance, 12/31/17	Current Portion
Bond payable	$ 160,373	$ -	$ (13,437)	$ 146,936	$ 13,654
Accrued compensated absences	1,858	978	-	2,836	709
	$ 187,653	$ 978	$ (13,437)	$ 149,772	$ 14,363

NOTE 4 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding bond payable:

$362,100, 2007 Sewer bond payable to Maine Municipal Bond Bank. Annual principal payments varying from $15,475 to $21,001. Interest is charged at 1.620% per annum. The final payment is due on April 1, 2027.	$ 146,936

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending December 31:

	Principal	Interest	Total Debt Service
2018	$ 13,654	$ 3,028	$ 16,682
2019	13,875	2,843	16,718
2020	14,100	2,616	16,716
2021	14,328	2,385	16,713
2022	14,561	2,152	16,713
2023-2027	76,418	7,356	83,774
	$ 146,936	$ 20,380	$ 167,316

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending December 31, 2017 was $2,453

All bonds payable are direct obligations of the District, for which its full faith and credit are pledged. The District is not obligated for any special assessment debt. All debt is payable from sewer fees assessed on all assessable property within the District.

NOTE 5 - RESTRICTED NET POSITION

As of December 31, 2017, the District's restricted net position is made up of the following:

Equipment Replacement	$ 9,495
Sludge	110,033
Paving	1,746
Truck Replacement	12,150
Capacity Expansion	15,507
Sewer Agreement	3,292
	$ 152,223

NOTE 6 - DEFINED CONTRIBUTION PENSION PLAN

Plan Description

The District adopted the Simplified Employee Pension plan (SEP/IRA) on January 3, 1990, a defined contribution plan created in accordance with Internal Revenue Code Section 408. This is a non-contributory plan. The authority to establish and amend plan provisions rests with the District's Board of Trustees. All amounts deferred under the plan are available to the employee at any time, subject to the general limitations imposed on traditional IRAs. A withdrawal is taxable in the year received.

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) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the District's management that the District 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.

Funding Policy

Under the defined contribution plan, eligible employees must be at least 21 years old and have worked for the District, on a full-time basis, for at least three years of the immediately preceding five years. Plan members may not contribute to the plan. The employer's annual contribution is calculated as a percentage of each eligible employee's approximate gross W-2 form earnings for the District's fiscal year. The employer's contribution is tax deferred for federal and state taxes until the withdrawal date. The District expended approximately $13,535, $13,406 and $12,389 for the years ended December 31, 2017, 2016 and 2015, respectively.

NOTE 7 - RISK MANAGEMENT

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

Based on the coverage provided by the insurance purchased, the District is not aware of any material actual or potential claim liabilities which should be recorded as of December 31, 2017. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 8 - RELATED PARTY TRANSACTIONS

A member of the District's Board of Trustees is related to the District's Office Manager. The Trustee recuses himself from voting on any matters that concern the related party. In addition, this Trustee is CEO of a company, Benchmark Communications, that provides telecommunication services to the District. During the fiscal year ended December 31, 2017, payments to Benchmark Communications for telecommunication services totaled $402. Another Trustee is the owner of Owen Thyng and Sons Masonry and the company was paid $1,155 in FY 2017.

NOTE 9 - COMPARATIVE DATA/RECLASSIFICATIONS

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

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

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

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of North Berwick Sanitary District as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the North Berwick Sanitary District's basic financial statements, and have issued our report thereon dated February 22, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
February 22, 2018

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 7, 2018

Town of North Berwick
Annual Town Meeting - April 7, 2018
Budget Committee Recommendations

				Funding Source												
		FY 2017-2018	FY 2018-2019													
Art.		WARRANT	WARRANT			DES	UNDES		STATE REV.	EQUIP.	STATE	OTHER				
#	Object	APPROVAL	REQUEST	TAXATION	EXCISE	SURPLUS	SURPLUS	MISC. FEES	SHARING	FUND	AID	FUNDS	TOTALS	Moved	Second	Vote
7	Fire Department	$ 135,085.00	$ 136,410.00	$ 136,410.00									$ 136,410.00	Laura Shaw	Maurice Dolbec	12-0
8	CIP - Vehicle (pumper)	$ 39,505.00	$ 38,782.00	$ 38,782.00									$ 38,782.00	Maurice Dolbec	Laura Shaw	12-0
9	CIP - Fire Tanker	$ 26,785.00	$ 26,296.00	$ 26,296.00									$ 26,296.00	Maurice Dolbec	Laura Shaw	12-0
10	CIP - Lighting & Aprons		$ 25,000.00				$ 25,000.00						$ 25,000.00	Maurice Dolbec	Laura Shaw	12-0
11	CIP- Fire Station Plan	$ 50,000.00	$ 50,000.00	$ 50,000.00									$ 50,000.00	Maurice Dolbec	Laura Shaw	12-0
12	Police Department	$ 857,845.00	$ 872,740.00	$ 869,490.00			$ 3,250.00						$ 872,740.00	Maurice Dolbec	Laura Shaw	10-0
12	Animal Control	$ 20,000.00	$ 20,000.00	$ 10,000.00		$ 10,000.00							$ 20,000.00	Maurice Dolbec	Laura Shaw	10-0
13	CIP- Police Cruiser	$ 34,500.00	$ 39,250.00							$ 39,250.00			$ 39,250.00	Maurice Dolbec	Laura Shaw	10-0
14	Dispatch Services	$ 86,000.00	$ 87,400.00	$ 76,800.00					$ 10,600.00				$ 87,400.00	Maurice Dolbec	Laura Shaw	10-0
14	Hydrant Rental	$ 126,400.00	$ 126,400.00						$ 126,400.00				$ 126,400.00	Maurice Dolbec	Laura Shaw	10-0
14	Street Lights	$ 35,000.00	$ 36,000.00	$ 30,000.00			$ 6,000.00						$ 36,000.00	Maurice Dolbec	Laura Shaw	10-0
15	Rescue Squad	$ 263,470.00	$ 269,808.00	$ 269,808.00									$ 269,808.00	Maurice Dolbec	Laura Shaw	10-0
16	CIP - Ambulance Fund	$ 25,000.00	$ 65,000.00	$ 65,000.00									$ 65,000.00	Maurice Dolbec	Laura Shaw	10-0
17	Transfer Station	$ 225,725.00	$ 246,775.00	$ 96,275.00				$ 30,000.00				$ 120,500.00	$ 246,775.00	Maurice Dolbec	Laura Shaw	8-0
18	General Public Works	$ 104,300.00	$ 108,900.00		$ 108,900.00								$ 108,900.00	Maurice Dolbec	Laura Shaw	12-0
18	Public Works Salary	$ 273,300.00	$ 282,050.00		$ 282,050.00								$ 282,050.00	Maurice Dolbec	Laura Shaw	12-0
18	Patch	$ 2,500.00	$ 2,500.00		$ 2,500.00								$ 2,500.00	Maurice Dolbec	Laura Shaw	12-0
18	Winter Public Works	$ 125,000.00	$ 125,000.00		$ 125,000.00								$ 125,000.00	Maurice Dolbec	Laura Shaw	12-0
19	Road Bond	$ 111,123.00	$ 109,090.00		$ 109,090.00								$ 109,090.00	Maurice Dolbec	Laura Shaw	12-0
20	CIP - Sidewalks	$ 5,000.00	$ 5,000.00		$ 5,000.00								$ 5,000.00	Maurice Dolbec	Laura Shaw	12-0
20	CIP - Road Pavement	$ 249,000.00	$ 258,410.00		$ 187,910.00						$ 70,500.00		$ 258,410.00	Maurice Dolbec	Laura Shaw	12-0
20	CIP - Road Recon.	$ 39,877.00	$ 32,500.00				$ 32,500.00						$ 32,500.00	Maurice Dolbec	Julie Fernee	12-0
21	CIP - Wheeler Fund	$ 40,000.00	$ 65,000.00				$ 65,000.00						$ 65,000.00	Maurice Dolbec	Laura Shaw	12-0
22	CIP - Loader	$ 28,670.00	$ 28,670.00							$ 28,670.00			$ 28,670.00	Maurice Dolbec	Julie Fernee	12-0
23	CIP - Small Equipment		$ 10,000.00							$ 10,000.00			$ 10,000.00	Maurice Dolbec	Laura Shaw	12-0
24	Board of Selectmen	$ 5,200.00	$ 5,200.00					$ 5,200.00					$ 5,200.00	Maurice Dolbec	Julie Fernee	7-0
24	Code Enforcement	$ 26,250.00	$ 28,075.00	$ 28,075.00									$ 28,075.00	Maurice Dolbec	Julie Fernee	7-0
24	Code Enforcement Sal	$ 64,000.00	$ 65,410.00	$ 15,410.00				$50,000.00					$ 65,410.00	Maurice Dolbec	Julie Fernee	7-0
24	General Government	$ 219,060.00	$ 240,390.00				$ 15,000.00	$ 225,390.00					$ 240,390.00	Maurice Dolbec	Julie Fernee	7-0
24	Town Manager	$ 38,875.00	$ 40,900.00	$ 40,900.00									$ 40,900.00	Maurice Dolbec	Julie Fernee	7-0
24	Town Manager Sal	$ 102,950.00	$ 105,215.00	$ 105,215.00									$ 105,215.00	Maurice Dolbec	Julie Fernee	7-0
24	Town Office Salaries	$ 169,320.00	$ 173,047.00	$ 173,047.00									$ 173,047.00	Maurice Dolbec	Julie Fernee	7-0
24	Update & Tax Equil.	$ 57,250.00	$ 58,000.00	$ 58,000.00									$ 58,000.00	Maurice Dolbec	Julie Fernee	7-0
24	HRA Funds	$ 5,000.00	$ 10,000.00	$ 10,000.00									$ 10,000.00	Maurice Dolbec	Julie Fernee	7-0
25	Town Reports	$ 5,000.00	$ 5,000.00					$ 5,000.00					$ 5,000.00	Maurice Dolbec	Julie Fernee	7-0
26	Debt - Municipal Bld.	$ 95,915.00	$ 95,915.00	$ 95,915.00									$ 95,915.00	Maurice Dolbec	Julie Fernee	6-0-1
27	CIP - Server		$ 20,000.00				$ 20,000.00						$ 20,000.00	Maurice Dolbec	Julie Fernee	7-0
28	Insurance	$ 102,350.00	$ 108,250.00	$ 108,250.00									$ 108,250.00	Maurice Dolbec	Julie Fernee	7-0
28	Social Security	$ 113,000.00	$ 115,500.00	$ 115,500.00									$ 115,500.00	Maurice Dolbec	Julie Fernee	7-0
29	General Assistance	$ 7,500.00	$ 7,500.00				$ 7,500.00						$ 7,500.00	Maurice Dolbec	Julie Fernee	7-0
30	Unanticipated Exp.	$ 5,000.00	$ 5,000.00				$ 5,000.00						$ 5,000.00	Maurice Dolbec	Julie Fernee	7-0
31	Board of Appeals	$ 3,000.00	$ 3,000.00				$ 3,000.00						$ 3,000.00	Maurice Dolbec	Laura Shaw	8-0
31	Planning Bd	$ 6,000.00	$ 6,000.00				$ 6,000.00						$ 6,000.00	Maurice Dolbec	Laura Shaw	8-0

Town of North Berwick
Annual Town Meeting - April 7, 2018
Budget Committee Recommendations

				Funding Source												
		FY 2017-2018	FY 2018-2019													
Art.		WARRANT	WARRANT			DES	UNDES		STATE REV.	EQUIP.	STATE	OTHER				
#	Object	APPROVAL	REQUEST	TAXATION	EXCISE	SURPLUS	SURPLUS	MISC. FEES	SHARING	FUND	AID	FUNDS	TOTALS	Moved	Second	Vote
31	Con/Ag Commission	$ 1,000.00	$ 1,000.00				$ 1,000.00						$ 1,000.00	Maurice Dolbec	Laura Shaw	8-0
32	Parks & Recreation	$ 82,975.00	$ 84,650.00	$ 79,650.00				$ 5,000.00					$ 84,650.00	Maurice Dolbec	Laura Shaw	8-0
32	Community Center	$ 22,665.00	$ 22,845.00	$ 22,845.00									$ 22,845.00	Maurice Dolbec	Laura Shaw	8-0
32	Millfield	$ 5,000.00	$ 5,000.00	$ 3,000.00			$ 2,000.00						$ 5,000.00	Maurice Dolbec	Laura Shaw	8-0
32	Mill Field Festival	$ 5,000.00	$ 5,000.00				$ 5,000.00						$ 5,000.00	Maurice Dolbec	Laura Shaw	8-0
33	Cemetery Trustees	$ 15,800.00	$ 15,800.00	$ 15,800.00									$ 15,800.00	Maurice Dolbec	Laura Shaw	8-0
34	His. Soc. cemetaries	$ 8,000.00	$ 8,000.00	$ 8,000.00									$ 8,000.00	Maurice Dolbec	Laura Shaw	12-0
34	Oak Woods Meet Hall	$ 3,815.00	$ 3,815.00	$ 3,815.00									$ 3,815.00	Maurice Dolbec	Laura Shaw	12-0
35	D.A. Hurd Library	$ 237,000.00	$ 247,620.00	$ 243,000.00									$ 243,000.00	Maurice Dolbec	Laura Shaw	8-0
36	Social Services	$ 20,056.00	$ 18,820.00	$ 18,820.00									$ 18,820.00	Maurice Dolbec	Laura Shaw	various
37	American Legion	$ 2,500.00	$ 2,500.00	$ 2,500.00									$ 2,500.00	Maurice Dolbec	Laura Shaw	11-1
37	Shipyard	$ 500.00	$ 500.00	$ 500.00									$ 500.00	Maurice Dolbec	Laura Shaw	11-1
37	SMRPC	$ 1,811.00	$ 1,992.00	$ 1,992.00									$ 1,992.00	Maurice Dolbec	Laura Shaw	11-1
42	Canal Street TIF	$ -											$ -	Maurice Dolbec	Julie Fernee	7-0
	TOTALS FY18	**$ 4,335,877.00**	**$ 4,576,925.00**	**$ 2,819,095.00**	**$ 820,450.00**	**$ 10,000.00**	**$ 196,250.00**	**$ 320,590.00**	**$ 137,000.00**	**$ 77,920.00**	**$ 70,500.00**	**$ 120,500.00**	**$ 4,572,305.00**			
	FY 2018 Budget			$ 2,659,407.00	$ 785,000.00	$ 12,500.00	$ 285,240.00	$ 293,785.00	$ 143,000.00	$ 63,170.00	$ 69,500.00	$ 103,050.00	$ 4,414,652.00			
	Inc./(Dec.)			$ 159,688.00	$ 35,450.00		$ (88,990.00)	$ 26,805.00	$ (6,000.00)	$ 14,750.00	$ 1,000.00	$ 17,450.00	$ 157,653.00			
	% Inc./Dec.												3.57%			
				FY 2019			**FY2018**									
				TAXATION	$ 2,819,095.00		**TAXATION**	$ 2,659,407.00								
				EXCISE	$ 820,450.00		**EXCISE**	$ 785,000.00								
				SURPLUS	$ 196,250.00		**SURPLUS**	$ 285,240.00								
				DES. SURPLUS	$ 10,000.00		**DES. SURPLUS**	$ 12,500.00								
				MISC. FEES	$ 320,590.00		**MISC. FEES**	$ 293,785.00								
				ST. REV. SH.	$ 137,000.00		**ST. REV. SH.**	$ 143,000.00								
				EQUIP.FUND	$ 77,920.00		**EQUIP. FUND**	$ 63,170.00								
				STATE AID	$ 70,500.00		**STATE AID**	$ 69,500.00								
				OTHER FUNDS	$ 120,500.00		**OTHER FUNDS**	$ 103,050.00								
				GRAND TOTALS	$ 4,572,305.00			$ 4,414,652.00								

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 7, 2018

COUNTY OF YORK -- STATE OF MAINE

To, Dwayne G. Morin, Resident of North Berwick, Maine in the County of York and State of Maine.

GREETINGS:
In the name of the State of Maine you are hereby required to notify the inhabitants of the Town of North Berwick, qualified by law to vote in town affairs, to meet at the Noble High School in said Town of North Berwick on Saturday April 7, 2018 at 8:00 a.m. to vote on the following articles:

ARTICLE 1: To elect a moderator to preside at said meeting.

ARTICLE 2: To elect the necessary Town Officers for the ensuing year and to determine by secret ballot certain amendments to the Zoning Ordinance, Planning Board Ordinance, and Electrical Ordinance.

ARTICLE 3: To see if the Town will vote that all balances, both debits and credits in all departments of Town Government be lapsed and that the following account balances be carried forward:

Winter Highway	Sidewalks	HRA Funds
Parks and Recreation	Patch	Animal Control
Mill Field Festival		
Town Computer Account		
Capital Improvement Funds		

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 7-0 IN FAVOR.

ARTICLE 4: To see if the Town will vote to apply the following estimated amounts from Excise Taxes, Miscellaneous Fee Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2018/2019 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	$820,000.00
Miscellaneous Fee Revenues	$320,000.00
State Revenue Sharing	$137,000.00
State Road Bond	$70,500.00
Homestead Exemption Reimbursement	$167,500.00
BETE Reimbursement	$1,400,000.00
Total	$2,915,000.00

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 7-0 IN FAVOR.

ARTICLE 5: To see if the Town will authorize the Collector to accept taxes in anticipation of tax commitment.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 7-0 IN FAVOR.

ARTICLE 6: To see if the Town will vote to set a date for payment of taxes and determine a rate of interest on overdue taxes.

Due Date: October 5, 2018 Delinquent: October 6, 2018
Balance Due: May 3, 2019 Delinquent: May 4, 2019
Interest: 8.0%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 7-0 IN FAVOR.

ARTICLE 7: To see what sum the Town will vote to raise and/or appropriate for the operation of the ***North Berwick Fire Department***.

	2017/2018	2018/2019	Inc/(Dec)
Fire Department	$135,080.00	$136,410.00	0.09%

BUDGET COMMITTEE RECOMMENDS:. OUGHT TO PASS, $136,410.00. VOTE 12-0 IN FAVOR.

ARTICLE 8: To see what sum the Town will vote to raise and/or appropriate for ***Debt Service – Fire Pumper.***

	2017/2018	2018/2019	Inc/(Dec)
Pumper:	$39,505.00	$38,782.00	-1.83%

Note: This is the sixth payment on the 10 year bond to fund the purchase of a new fire pumper approved at Town Meeting on March 31, 2012.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $38,782.00. VOTE 12-0 IN FAVOR.

ARTICLE 9: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvements – Fire Tanker.***

	2017/2018	2018/2019	Inc/(Dec)
Tanker:	$26,785.00	$26,296.00	-1.83%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $26,296.00. VOTE 12-0 IN FAVOR.

Note: This is the third payment on the 10 year bond to fund the purchase of a new fire tanker approved at Town Meeting on April 15, 2015.

ARTICLE 10: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvements – Lighting and Aprons***

	2017/2018	2018/2019	Inc/(Dec)
Lighting and Apron:	$0.00	$25,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $25,000.000 FROM UNDESIGNATED FUND BALANCE. VOTE 12-0 IN FAVOR.

ARTICLE 11: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement – New Fire Station Planning.***

	2017/2018	2018/2019	Inc/(Dec)
Fire Station Planning:	$50,000.00	$50,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $50,000.00. VOTE 12-0 IN FAVOR.

ARTICLE 12: To see what sum the Town will vote to raise and/or appropriate for the ***Police Department and Animal Control.***

	2017/2018	2018/2019	Inc/(Dec)
Police Department	$857,845.00	$872,740.00	1.74%
Animal Control	$20,000.00	$20,000.00	0.00%
	$877,845.00	$892,740.00	1.70%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $892,740.00 WITH $3,250.00 FROM UNDESIGNATED FUND BALANCE AND $10,000.00 FROM DESIGNATED FUND BALANCE PLUS FEES. VOTE 10-0 IN FAVOR.

Article 13: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement – Police Cruiser.***

	2017/2018	2018/2019	Inc/(Dec)
Police Cruiser:	$34,500.00	$39,250.00	13.77%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $39,250.00 FROM EQUIPMENT FUND. VOTE 10-0 IN FAVOR.

ARTICLE 14: To see what sum the Town will vote to raise and/or appropriate for ***Street Lights, Hydrant Rental, and Dispatch Services.***

	2017/2018	2018/2019	Inc/(Dec)
Street Lights	$35,000.00	$36,000.00	2.86%
Hydrant Rental	$126,400.00	$126,400.00	0.00%
Dispatch Services	$86,000.00	$87,400.00	1.63%
	$247,400.00	$249,800.00	0.97%

BUDGET COMMITTEE RECOMMENDS:. OUGHT TO PASS, $249,800.00 WITH $6,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 10-0 IN FAVOR.

ARTICLE 15: To see what sum the Town will vote to raise and/or appropriate for the ***Rescue Squad.***

	2017/2018	2018/2019	Inc/(Dec)
Rescue Squad	$263,470.00	$269,808.00	2.41%

BUDGET COMMITTEE RECOMMENDS:. OUGHT TO PASS, $269,808.00. VOTE 10-0 IN FAVOR.

ARTICLE 16: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement – Ambulance.***

	2017/2018	2018/2019	Inc/(Dec)
Ambulance Fund	$25,000.00	$65,000.00	160.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $65,000.00 AND PURCHASE THE REPLACEMENT AMBULANCE UTILIZING RESERVE ACCOUNT BALANCE AND DESIGNATED FUND BALANCE OF $220,000.00. DESIGNATED FUND BALANCE AMOUNT TO BE PAID BACK IN EQUAL AMOUNTS OVER THE NEXT 3 YEARS. VOTE 10-0 IN FAVOR.

ARTICLE 17: To see what sum the Town will vote to raise and/or appropriate for the ***Transfer Station.***

	2017/2018	2018/2019	Inc/(Dec)
Transfer Station	$225,725.00	$246,775.00	9.32%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $246,775.00 WITH $120,500.00 FROM ENTERPRISE FUND. VOTE 8-0 IN FAVOR.

ARTICLE 18: To see what sum the Town will vote to raise and/or appropriate for ***Public Works Department.***

	2017/2018	2018/2019	Inc/(Dec)
Winter Public Works	$125,000.00	$125,000.00	0.00%
General Public Works	$104,300.00	$108,900.00	4.41%
Patch	$2,500.00	$2,500.00	0.00%
Salaries	$273,300.00	$282,050.00	3.20%
	$505,100.00	$518,450.00	2.64%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $518,450.00. VOTE 12-0 IN FAVOR.

ARTICLE 19: To see what sum the Town will vote to raise and/or appropriate for ***Debt Service – Road Bond.***

	2017/2018	2018/2019	Inc/(Dec)
Road Bond:	$111,123.00	$109,090.00	-1.83%

Note: This is the sixth payment on the 10 year bond to fund the repair of roads approved at Town Meeting on March 31, 2012.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $109,090.00. VOTE 12-0 IN FAVOR.

ARTICLE 20: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvements – Roads.***

	2017/2018	2018/2019	Inc/(Dec)
Roads – Sidewalks	$5,000.00	$5,000.00	0.00%
Roads - Reconstruction	$38,877.00	$32,500.00	-18.50%
Roads – Pavement	$249,000.00	$258,410.00	3.78%
	$293,877.00	$295,910.00	0.69%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $295,910.00 WITH $32,500.00 FROM UNDESIGNATED FUND BALANCE. VOTE 12-0 IN FAVOR.

ARTICLE 21: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement – Public Works.***

	2017/2018	2018/2019	Inc/(Dec)
Wheeler Fund:	$40,000.00	$65,000.00	62.50%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $65,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 12-0 IN FAVOR.

ARTICLE 22: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement – Public Works.***

	2017/2018	2018/2019	Inc/(Dec)
Loader:	$28,670.00	$28,670.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $28,670.00 FROM EQUIPMENT FUND.. VOTE 12-0 IN FAVOR.

Note: This is the second payment on the 4 year lease purchase agreement to fund the purchase of a new loader approved at Town Meeting on April 2, 2017.

ARTICLE 23: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement - Small Equipment***

	2017/2018	2018/2019	Inc/(Dec)
CIP - Small Equipment:	$0.00	$10,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $10,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 12-0 IN FAVOR.

ARTICLE 24: To see what sum the Town will vote to raise and/or appropriate for ***General Government Expenses.***

	2017/2018	2018/2019	Inc/(Dec)
Administration	$219,060.00	$240,390.00	9.74%
Town Office Salaries	$169,320.00	$173,047.00	2.20%
HRA	$5,000.00	$10,000.00	200.00%
Board of Selectmen	$5,200.00	$5,200.00	0.00%
Code Enforcement Salary	$64,000.00	$65,410.00	2.20%
Code Enforcement Administration	$26,250.00	$28,075.00	6.95%
Tax Assessment	$57,250.00	$58,000.00	1.31%
Town Manager Salary	$102,950.00	$105,215.00	2.20%
Town Manager Administration	$38,875.00	$40,900.00	5.21%
	$687,905.00	$726,237.00	5.57%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $726,237.00. VOTE 7-0 IN FAVOR.

ARTICLE 25: To see what sum the Town will vote to raise and/or appropriate for ***Town Reports.***

	2017/2018	2018/2019	Inc/(Dec)
Town Reports	$5,000.00	$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $5,000.00. VOTE 7-0 IN FAVOR.

ARTICLE 26: To see what sum the Town will vote to raise and/or appropriate for ***Debt Service – Municipal Building Bond.***

	2017/2018	2018/2019	Inc/(Dec)
Municipal Building Bond	$95,915.00	$95,915.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $95,915.00. VOTE 7-0 IN FAVOR.

Note: This is the twelfth payment on the 29 year bond to fund the renovations of the Municipal Building approved at Town Meeting on April 1, 2006.

ARTICLE 27: To see what sum the Town will vote to raise and/or appropriate for ***Capital Improvement – Server.***

	2017/2018	2018/2019	Inc/(Dec)
Municipal Building Server	$0.00	$20,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $20,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 7-0 IN FAVOR.

ARTICLE 28: To see what sum the town will vote to raise and/or appropriate for ***Insurance.***

	2017/2018	2018/2019	Inc/(Dec)
Insurance	$102,850.00	$108,250.00	5.76%
FICA For All Employees	$113,000.00	$115,500.00	2.21%
	$215,850.00	$223,750.00	3.66%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $223,750.00. VOTE 7-0 IN FAVOR.

ARTICLE 29: To see what sum the Town will vote to raise and/or appropriate for ***General Assistance.***

	2017/2018	2018/2019	Inc/(Dec)
General Assistance	$7,500.00	$7,500.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $7,500.00 FROM UNDESIGNATED FUND BALANCE. VOTE 7-0 IN FAVOR.

ARTICLE 30: To see what sum the Town will vote to raise and/or appropriate to cover ***unanticipated expenses*** for the 2019 fiscal year.

	2017/2018	2018/2019	Inc/(Dec)
Unanticipated Expenses:	$5,000.00	$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $5,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 7-0 IN FAVOR.

ARTICLE 31: To see what sum the Town will vote to raise and/or appropriate for ***Town Boards.***

	2017/2018	2018/2019	Inc/(Dec)
Zoning Board of Appeals	$3,000.00	$3,000.00	0.00%
Planning Board	$6,000.00	$6,000.00	0.00%
Conservation/Agricultural Comm.	$1,000.00	$1,000.00	0.00%
	$10,000.00	$10,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $10,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR..

ARTICLE 32: To see what sum the Town will vote to raise and/or appropriate for the ***Parks and Recreation.***

	2017/2018	2018/2019	Inc/(Dec)
Parks and Recreation Commission	$82,975.00	$84,650.00	2.02%
Community Center	$22,665.00	$22,845.00	0.79%
Mill Field Operation:	$5,000.00	$5,000.00	0.00%
Mill Field Festival	$5,500.00	$5,000.00	-110.00%
	$115,640.00	$117,495.00	1.64%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $117,495.00 WITH $7,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR.

ARTICLE 33: To see what sum the Town will vote to raise and/or appropriate for the maintenance of ***Municipal Cemeteries***.

	2017/2018	2018/2019	Inc/(Dec)
Cemetery Trustees:	$15,800.00	$15,800.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $15,800.00. VOTE 8-0 IN FAVOR.

ARTICLE 34: To see what sum the Town will vote to raise and/or appropriate for ***Cemeteries & Historical Society.***

	2017/2018	2018/2019	Inc/(Dec)
Maintenance of Old and Veteran Cemeteries	$8,000.00	$8,000.00	0.00%
Oakwoods Meeting House	$3,815.00	$3,815.00	0.00%
	$11,815.00	$11,815.00	0.00%

BUDGET COMMITTEE RECOMMENDS:. OUGHT TO PASS, $11,815.00. VOTE 12-0 IN FAVOR.

ARTICLE 35: To see what sum the Town will vote to raise and/or appropriate for the ***D.A. Hurd Library.***

	2017/2018	2018/2019	Inc/(Dec)
Library	$237,000.00	$243,000.00	2.53%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $243,000.00. VOTE 8-0 IN FAVOR.

ARTICLE 36: To see what sum the Town will vote to raise and/or appropriate for ***Social Services.***

	2017/2018	2018/2019	Inc/(Dec)
Caring Unlimited	$1,373.00	$1,373.00	0.00%
Visiting Nurse Service	$4,183.00	$8,447.00	101.94%
York County Community Action	$2,250.00	$2,250.00	0.00%
Southern Maine Agency on Aging	$3,300.00	$3,300.00	0.00%
York Cty Child Abuse	$600.00	$600.00	0.00%
SARSSM	$500.00	$500.00	0.00%
Lifeflight	$500.00	$500.00	0.00%
MPBN	$100.00	$100.00	0.00%
So. Me. Veterans Cemetery	$1,000.00	$1,000.00	0.00%
Seacoast Aids	$750.00	$750.00	0.00%
Total	$21,815.00	$18,820.00	-8.63%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS. VOTE

Caring Unlimited	$1,373.00	11-1
Visiting Nurse Service	$8,447.00	11-1
York County Community Action	$2,250.00	11-1
Southern Maine Agency on Aging	$3,300.00	10-2
York Cty. Child Abuse	$600.00	11-1
SARSSM	$500.00	7-4
Lifeflight	$500.00	11-1
MPBN	$100.00	11-1
So. Me. Veteran's Cemetery	$1,000.00	11-1
Seacoast Aids	$750.00	9-3
Total	$18,820.00	

ARTICLE 37: To see what sum the Town will raise and/or appropriate for funding ***outside agencies:***

	2017/2018	2018/2019	Inc/(Dec)
American Legion	$2,500.00	$2,500.00	0.00%
Seacoast Shipyard	$500.00	$500.00	0.00%
So. Me. Planning Comm.	$1,811.00	$1,992.00	9.99%
	$4,811.00	$4,992.00	3.76%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $4,992.00. VOTE 11-1 IN FAVOR.

American Legion	$2,500.00
Seacoast Shipyard	$500.00
Southern Maine Regional Planning Commission	$1,992.00
Total	$4,992.00

ARTICLE 38: To see if the Town will vote to deposit the excess balance of the 2018 fiscal year Excise Tax and all unspent appropriated Excise Tax into the ***Equipment Fund.***

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS. VOTE 7-0 IN FAVOR.

ARTICLE 39: for the ***unforeseen purchase and/or repair of vehicles and equipment*** for the current fiscal year not to exceed $40,000.00 during the fiscal year.

BUDGET COMMITTEE RECOMMENDS:. OUGHT TO PASS. VOTE 7-0 IN FAVOR.

ARTICLE 40: To see if the Town will vote to authorize the Selectmen to accept conditional and unconditional contributions of monetary gifts, property and equipment on behalf of the Town.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS. VOTE 7-0 IN FAVOR.

ARTICLE 41: To see if the Town will vote to certify that the public purpose of the ***Canal Street Affordable Housing Development District*** is being met and that the required housing affordability and other conditions of approval, including limitations on uses of tax increment revenues for approved development project costs, set forth in the Certificate of Approval issued by Maine State Housing Authority for the District and the related Affordable Housing Development Program are being maintained.

BUDGET COMMITTEE RECOMMENDS:. OUGHT TO PASS. VOTE 7-0 IN FAVOR.

ARTICLE 44: To see if the Town will vote to approve the appropriation into and the expenditure from the Affordable Housing Development Program Fund of the amounts required by the Credit Enhancement Agreement dated as of December 2006 between the Town and North Berwick Affordable Housing Limited Partnership established by the Town pursuant to the ***Canal Street Affordable Housing Tax Increment Financing District*** and the Development Program.

Explanatory Note: The Town voted to designate the Canal Street Affordable Tax Increment Financing District and adopt the development program for the District at the Special Town Meeting held on November 28, 2006.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS. VOTE 7-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 7, 2018 at 8:00 a.m. and close at 1:00 p.m.

The registrar of voters will hold office hours while the polls are open to correct any error in or change a name or address on the voter registration list; to accept the registration of any eligible voter and to accept new enrollments.

Any person who is not registered as a voter may not vote in any election. Hereof fail not make due service of the warrant and return of your doings at the time and place of the meeting.

Given under our hands at North Berwick, Maine, this ___st day of March, A.D. Two Thousand and Eighteen.

Selectmen of North Berwick, Maine

_____
Jonathan D. Hall, Chair

_____
Wendy P. Cowan

_____
Michael D. Johnson, Jr.

_____
Michael D. Johnson, Sr.

_____
Charles Galemmo

A true copy
Attest:

_____
Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
March ____, 2018

Pursuant to the following warrant, I have notified the Inhabitants of North Berwick, Maine qualified are therein expressed to meet at the time and place and for the purpose herein named, by posting this day an attested copy of the warrant and amendments to the Zoning Ordinance and Subdivision Ordinance. A copy of the Zoning Ordinance and Subdivision Ordinance amendments are available in the Town Clerk's office.

at:
Municipal Office
U.S. Post Office
Noble High School

The same being public places within North Berwick, Maine.

_____
Dwayne G. Morin
Resident, North Berwick, Maine

NOTES

TELEPHONE NUMBERS

Emergency Police/Fire/Rescue	**911**
Municipal Building	676-3353
Town Manager	Ext. #4
Town Clerk/Tax Collector/Treasurer/General Assistance	Ext. #1
Code Enforcement Office/Building & Plumbing Inspector	Ext. #2
Assessing Agent	Ext. #3
Highway Department	676-2750
Police Department(Administrative calls)	676-2751
Rescue Department(Administrative calls)	676-9417
Fire Department(Administrative calls)	676-2611
Community Center	676-3207
Parks and Recreation Office	676-3206
D.A. Hurd Library	676-2215
Transfer Station	676-2711
Water District	676-3707
Sanitary District	676-4000
MSAD #60 Superintendent	676-2234

OFFICE HOURS

Clerk/Tax Collector/Treasurer
Mon., Tues. & Wed. 8am - 4pm
Thursday 1pm - 7pm
Friday 8am – 1pm

Assessing Agent
Tuesday and Wednesday
8am – 4pm

Library
Mon., Wed., & Fri. 9:30am – 5pm
Tuesday & Thursday 1pm – 7pm
Saturday 9:30am - 1pm
Closed Sunday and Holidays

Transfer Station
Tues. & Thurs. 3pm - 7pm
Wednesday Noon - 4pm
Friday 1pm – 6pm
Saturday 8am - 4pm
Closed Monday and Sunday

Conservation/Agricultural Comm.
Meetings held Fourth Tuesday 6:30pm

Town Manager
Monday - Friday
8:30am – 4:30pm

Code Enforcement Office
Monday - Thursday 8am – 4pm
Friday 8am - 1pm

Board of Selectmen
Meetings held First and Third Tuesday
of the Month 6:30pm

Planning Board
Meetings held Second and Fourth
Thursdays of the Month – 6:30pm

Parks and Recreation
Mon., Wed., & Fri. 9am – 3pm
Commission meets First Monday of the
month 6:30pm

Cemetery Trustees
Meetings held Third Wednesday of
every odd month

Town of North Berwick
21 Main Street
P.O. Box 422
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www.townofnorthberwick.org