ANNUAL REPORT

TOWN OF
NORTH BERWICK, MAINE

FOR THE FISCAL YEAR BEGINNING JULY 1, 2018
AND ENDING JUNE 30, 2019

AND THE

2020 BUDGET MEETING WARRANT

On The Cover

Maple Street Conservation Area and Town Forest Trail:

Located between Maple Street and Somersworth Road (Route 9), this 60 acre parcel of land was established as the Town Forest in 2018 and has 2.5 miles of trails throughout the parcel. The Town Forest is an actively managed forest that residents and visitors can enjoy. Throughout the trail system are interpretive signs depicting wildlife such as Eastern Box and Blanding Turtles and natural features such as Vernal pools and stone walls. Access to the trails are through the two parking lots; one located on Maple Street and the other on Somersworth Road. In 2020, The Town and the Great Works Land Trust plan to connect the Maple Street Forest Trails with the Negutaquet Conservation Area by constructing a bridge over the Negutaquet River; providing more than 5 miles of connected trail systems in North Berwick.

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In Memoriam

Rev. Wayne and Elsie Porter

Rev. Wayne Porter, his wife Elsie, and their two young daughters Deborah and Rebecca moved to North Berwick in August of 1952 where he was called to minister to the "Oldest Baptist Church" in Maine. He was the 34th pastor in the long history of the church since its founding in 1768. The First Baptist Church became his live-long ministry until he retired in 1987 after 35 years of service.

From the beginning Mr. and Mrs. Porter (as they were affectionately called by their parishioners and town folks) served this community with love and zeal. The church thrived under their leadership, growing by leaps and bounds showing a membership by the mid-1960's of 253 and a Sunday School average of 172 children, many who were lovingly transported by station wagon from all over the community. The youth group was active under Mrs. Porter's leadership with mountain climbing, ice skating, sledding, and "special gatherings" with other youth groups in the area. Many senior residents in town have fond memories of evenings spent in the warmth of their home and scrumptious desserts made by Mrs. Porter. Missionary Conferences also were enjoyed by a packed church as part of his ministry for years, with missionaries speaking from all over the world. With a separate mission budget the church supported 9 Missionaries by the 1960's. Mr. Porter's favorite saying was "a church will become stagnant, just as a pond will, without an outflow."

Mr. Porter taught the Christian message at each service with grace and humility, and along with Mrs. Porter's many talents such as Choir Director and accomplished pianist they made a formidable couple serving their God and Savior. After several years living in North Berwick they decided it was a community that they wanted to spend the rest of their lives in. They bought land on Oakwoods Road and built a lovely home where they lived long and productive lives. Mr. Porter passed to glory at age 90 in 2013 and Mrs. Porter joined her beloved husband in January 2020 at 95 years of age. Their legacy and devotion to the town of North Berwick will live on as an example for future generations.

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TOWN OF NORTH BERWICK, MAINE
OFFICERS AND TOWN OFFICIALS

FY2019 Annual Report
Town of North Berwick, Maine

ELECTED OFFICIALS
For the Fiscal Year Ending June 30, 2020

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Charles Galemmo, Elected to 2020
Jonathan Hall, Elected to 2021
Michael Johnson, Jr., Elected to 2021
Michael Johnson, Sr., Elected to 2022
Wendy Cowan, Elected to 2022

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

Lynn Manley, Elected to 2020
Astrida Schaeffer, Elected to 2021
Rebecca Hopper, Elected to 2022

SANITARY DISTRICT TRUSTEES

Maurice Dolbec, Elected to 2020
Owen Thyng, Elected to 2021
Daniel Burbank, Elected to 2021
Jay Randall, Elected to 2022
John Randall, Jr., Elected to 2022

WATER DISTRICT TRUSTEES

Carl L.Works, Elected to 2020
James Muthig, Elected to 2020
Anita Johnson, Elected to 2021
Steve Gray, Appointed to 2021
Julie Fernee, Elected to 2022

MODERATOR

Tim Kezar

CEMETARY TRUSTEES

Melissa Pierce, Elected to 2020
Robert Glidden, Appointed to 2020
Beverly Gray, Elected to 2021
Dale Clock, Elected to 2022
Peter Derby, Appointed to 2022

BUDGET COMMITTEE MEMBERS

Rebecca Reed, Apponted to 2020
Julie Fernee, Elected to 2020
Daniel Baker, Elected to 2020
Ronald Morrell, Appointed to 2020
Bruce Hackett, Elected to 2021
Gregg Drew, Elected to 2021
Jeremiah Johnson, Elected to 2021
Stan Cowan, Elected to 2021
Justin Dowling, Elected to 2022
Jamie Fenderson, Elected to 2022
Maurice Dolbec, Elected to 2022
Vacant, Elected to to 2022

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Jon Morse, Appointed to 2021
David Ballard, Appointed to 2021
Anne Whitten, Appointed to 2020
Geoffrey Aleva, Appointed to 2020
Matthew Qualls, Appointed to 2020

Alternates:
Vacant, Appointed to 2021
Scott Strynar, Appointed to 2022

ZONING BOARD OF APPEALS

Craig Linscott, Appointed to 2021
Todd Hoffman, Appointed to 2021
Tim Kezar, Appointed to 2021
Louis Thibodeau, Appointed to 2022
Gregg Drew, Appointed to 2022

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

PARKS AND RECREATION COMMITTEE

Amiee Metz-Jordan, Appinted to 2020
Dayna Mayrose, Appointed to 2020
Lincoln Harrison, Appointed to 2020
Laurienne Missud Martin, Appointed 2020
Kelsey Bilodeau, Appointed to 2020

Alternates:
Vacant, Appointed to 2020
Vacant, Appointed to 2020

CONSERVATION-AGRICULTURAL COMMISSION

William Houston, Appointed to 2020
Lynn Manley, Appoitned to 2020
Qiana Qualls, Appointed to 2020
Jason Smith, Appointed to 2020
David Edwardst, Appointed to 2020

CABLE T.V. REGULATORY COMMISSION

Nicholas Salata, Appointed to 2020

HEALTH OFFICER

Roger Frechette

STATE OF MAINE ELECTED OFFICIALS

STATE REPRESENTATIVE

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

STATE REPRESENTATIVE

District 6
Tiffany Roberts-Lovell
35 Buttonwood Road
South Berwick, ME 03908
210-3287
Tiffany.Roberts-Lovell@legislature.maine.gov

STATE SENATOR

Robert Foley
P.O. Box 857
Wells, Maine 04090
287-1505
Robert.Foley@ legislature.maine.gov

ADMINISTRATIVE OFFICIALS

TOWN MANAGER
Dwayne G. Morin

TOWN CLERK
Christine Dudley

DEPUTY TREASURER/
WELFARE DIRECTOR
Rebecca Carter

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

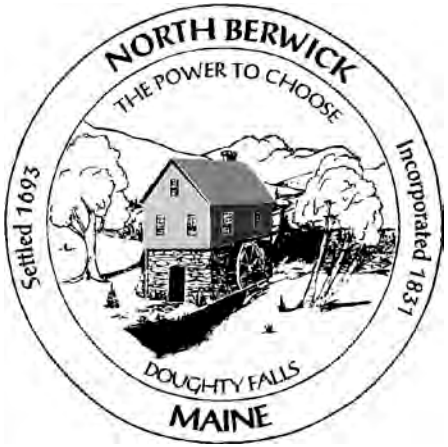
ASSESSOR'S AGENT
Craig Skelton

PUBLIC WORKS DEPARTMENT
Mike Dunn, Road Foreman
John Steves, II
Robert Moulton
Everett Smith

POLICE DEPARTMENT
Stephen Peasley, Chief
Leo Harriman, Captain
James Moulton, Lieutenant
Robert Kearns, Sargeant
Jonathan Koelker, SRO
Daniel Pelkey
Brian Donahue
Patrick Roy
Robert Welch
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



FY2019 Annual Report
Town of North Berwick, Maine

Report of the

BOARD OF SELECTMEN

On behalf of the Board of Selectmen, it is my pleasure to provide this report to the citizens of North Berwick, outlining some of the significant issues dealt with by the board during the fiscal year beginning July 2018 and ending on June 2019. The Board of Selectmen has worked diligently this year to provide the level of services the citizens of North Berwick need and expect, while also maintaining a balance between reasonable growth and adherence to the town's comprehensive plan. The board strives to maintain the small-town character of North Berwick, which has made it a desirable community in which to live and work. At the same time, we recognize the importance of supporting existing industries while also attracting new citizens and businesses which will allow the town to maintain its sound economic standing. We appreciate the strong leadership and fiscal management provided by town manager Dwayne Morin in these efforts.

This past year saw several changes enacted by town voters. Six referendum questions relating to medical marijuana were put before voters in 2019; the only two approved were for Dispensaries and Counseling Offices, and Licensing for Medical Marijuana Establishments. Voters also authorized amendments to the town's Street Design and Construction Ordinances, as well as a new ordinance on Food Sovereignty. In addition, voters approved the purchase of a new police cruiser (SUV) and a new F-350 Ford truck and Chassis.

This year the board is pleased to report that we are anticipating a significant drop in the town's mil rate, which will lessen the impact of taxation on town residents. Several recent initiatives have contributed to this positive outcome:

In January 2019, we began exploring the possibility of converting the town's streetlights to LED lighting, which would result in increased savings to the town as well as reduce energy costs and carbon dioxide emissions. Prior to 2019, the town had been leasing its streetlights from CMP; additionally, each streetlight required a 20-year lease agreement, with a total annual cost to the town of $30,000. Due to a State law passed in 2013, towns wishing to convert to LED lighting were given the right to own their own streetlights. After lengthy negotiations with CMP, we were able to make the change from renting to ownership, with a revised annual cost of $4000. Along with the environmental benefits, this will result in a $26,000 cost savings to the town each year.

One of the most significant changes implemented this year was the revision of the town's cost tables for property valuation. The results of a recent sales study analysis revealed that the town was undervaluing properties due to using cost tables from 2006. While this has generally not affected land values, it was clear that building assessments were well below current valuation standards. This had the potential to negatively impact the town by reducing the Homestead

Exemption and Veterans Exemption, as well as the amount the town receives in state reimbursement. These reductions in revenue would likely have resulted in a higher tax rate for taxpayers. Based on this information, the town began a lengthy process to better align our property valuation rates with more current standards. This effort will allow the town to fully benefit from the town's share of investments made by local industries such as Pratt & Whitney and Hussey Mfg., as well as new construction within the town. Due to this increase in overall town valuation, the impact on individual taxpayers will be minimized. In fact, the majority of taxpayers in the town will see a decrease in their taxes as a result of this change. The select board wishes to thank the Town Assessor, Craig Skelton, for his efforts in this time-consuming process.

Another initiative with the potential to bring additional revenue to the town involves a long-term lease with a telecommunications service provider (Verizon) for use of a portion of the Municipal Building (Town Hall). The terms of the lease will be those determined by the Board to be in the Town's best interest. If authorized by taxpayers, this agreement has the potential to bring significant additional revenue to the town.

The town will also benefit from legislation which increased State revenue sharing from 2% to 3%.

Board of Selectmen, along with the town manager, have also been engaged in a months' long process to redesign the intersection of Linscott Road and Route 9. This location has been an on-going safety concern due to the decreased sightline for drivers entering and exiting Linscott Road, which has resulted in several accidents over past years. Redesigning this area has been a complicated process involving multiple meetings and negotiations with State Department of Transportation officials. The board is hoping to finalize the details of the plan in order to present it to voters at the town meeting in April.

Another positive development for the town is a recent agreement to rejoin the Eastern Trail Alliance, which is seeking to expand the trail through North Berwick. Our sponsorship of the trail expansion will be fully funded by Eastern Trail, with additional contributions from Pratt & Whitney. The North Berwick segment of the trail is projected to be completed this year.

As in past years, the town of North Berwick is fortunate to have committed volunteers who dedicate countless hours on behalf of town residents. The select board is deeply grateful for their collective efforts. We also greatly appreciate the many members of town departments and committees whose participation is essential in helping to maintain the services we all enjoy in our town.

Respectufully Submitted;

Wendy P. Cowan, 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 2019 which covers the period from July 1, 2018 to June 30, 2019.

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

Highlights

Tax Rate: The tax rate increased to $12.90, which was a $0.30 increase from the previous year. The Town saw an increase in the municipal valuation of $44,194,395.00. The Town portion of the tax rate increased by $417,685.78 (due in part to an increase in the overlay), the SAD #60 portion increased by $346,995.00, and County Taxes decreased by $22,722.00 over the previous year.

Financial Heath: I am pleased to continue to report that the Town maintains 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 the following road projects:

Diamond Hill Road: The Town completed the three year road improvement project on Diamond Hill Road. This year the phase consisted of surface paving the entire road from Beech Ridge Road to the Berwick Townline.

Eastern Avenue: The Town completed drainage improvements and then paved the entire Road.

Quarry Road: The town reconstructed the first 700 feet of the road and then paved the entire Road.

Bauneg Beg Hill Road: The Town completed the first phase of a two year project to repair Bauneg Beg Hill Road. This year, the Town made drainage improvements, rebuild approximately 450 feet of road and then paved the section of Bauneg Beg Hill Road from Oakwoods Road to Hammond Road.

Maple Street Forest and Trail System: Envisioned by the Agricultural/Conservation Commission, the Town applied for and reeived a Project Canopy Grant through the State of Maine Department of Agriculture to create a Town Forest and Trail system. Located between Maple Street and Somersworth Road (Route 9), this 60 acre parcel of land was established by Town voters as the Town Forest in 2018. Through the volunteer work of the Great Works Land Trust, Agricultural/Cosnervation Commission, Eagle Scout Wil Dobyns and many volunteers, 2.5 miles of trails throughout the parcel were created. Throughout the trail system are interpretive signs depicting wildlife such as Eastern Box and Blanding Turtles and natural features such as Vernal pools and stone walls. Access to the trails are through the two parking lots; one located on Maple Street and the other on Somersworth Road. The Town Forest is an actively managed forest that residents and visitors can enjoy. In 2020, The Town and the Great Works Land Trust plan to connect the Maple Street Forest Trails with the Negutaquet Conservation Area by constructing a bridge over the Negutaquet River; providing more than 5 miles of connected trail systems in North Berwick.

I 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, 2018 through June 30, 2019

Name	*Age*	*Date*
Angers,Mark B.	60	November 26, 2018
Baker,Robert Stanley	71	February 13, 2019
Beckert,Richard Mills	85	March 9, 2019
Beckwith,Marjorie B.	88	September 10, 2018
Berry,Ann Louise	82	May 6, 2019
Birch,Jean Estelle	89	May 5, 2019
Blanchette,Carmen Y.	82	August 10, 2018
Briggs,Mabelle Winifred	82	May 18, 2019
Bronson,Donna May	57	October 2, 2018
Brown,Madeline D.	77	June 9, 2019
Chase,John R. Sr.	72	March 12, 2019
Cheney,Glendon Laurence	71	March 1, 2019
Cloues,Edith Beryl	92	December 10, 2018
Colby,Earl Charles	57	March 26, 2019
Colwell,Charles Glen Sr	97	January 14, 2019
Creswell,Michaela E.	69	March 7, 2019
Desilets,Chadwick Aaron	47	February 15, 2019
Dupuis,Joseph Robert	88	June 6, 2019
Fleig,Rebecca Sue	44	October 28, 2018
Ford,Margaret L.	96	September 3, 2018
Frechette,Raymond Gerard	91	January 28, 2019
Furbish,Frances Helen	85	November 6, 2018
Goodwin,Barbara E.	79	February 25, 2019
Graham,Phyllis Theresa	88	December 21, 2018
Grant,Manley Hardy	76	June 6, 2019
Grant,Robert Bernard	71	July 27, 2018
Hartford,Roger Keith Sr	79	October 17, 2018
Hooke,Richard Arlen	82	March 14, 2019
Houston,William Ade D.O.	79	March 14, 2019
James,William Richard	64	March 30, 2019
Jones,Elizabeth E	88	August 8, 2018
Kane,John C.	65	August 19, 2018
Kennison,Michelle L.	49	February 25, 2019
Knight,Darlene Lorraine	72	April 3, 2019

Name	*Age*	*Date*
Lacasse,Armand J.	89	July 1, 2018
Lauze,Steven Mark	54	September 18, 2018
Lord,Janice	82	December 29, 2018
McGuire,Betty Ann	82	February 5, 2019
Michaud,Richard C.	86	February 9, 2019
Murray,Sumner Bernard Jr.	78	May 12, 2019
Phillips,Ruth Carol	82	August 28, 2018
Porper,Lee Ann	60	January 19, 2019
Remick,Harley B	93	July 14, 2018
Rinne,Bror Holger	75	August 1, 2018
Rix,Rita Cecile	88	November 24, 2018
Robinson,Mae F.	88	January 24, 2019
Robinson,Sandra K.	76	January 22, 2019
Rosholt,Heather Lee	45	March 7, 2019
Seavey,Doris Patricia	83	October 29, 2018
Small,Thomas Arthur	49	February 13, 2019
Smith,Mary Avery	86	October 24, 2018
Smith,Susan Beth	54	February 18, 2019

Inland Fisheries and Wildlife

Hunting / Fishing Licenses	230
Boats Registered	264
ATVs Registered	211
Snowmobiles Registered	172

Dog Licenses

Males	28
Females	17
Neutered Males	266
Spayed Females	258

Vitals Statistics

Births	18
Marriage Licenses issued	27

Voter Registration

New Voters	67
Active Registered Voters	3800

Elections

August 14, 2018	Special Town Meeting	63 voters attended
November 6, 2018	General Referendum	2339 ballots cast
April 6, 2019	Town Meeting Election	202 ballots cast
	Budget Meeting	65 voters attended
May 9, 2019	MSAD #60 Budget Meeting	20 voters attended
June 11, 2019	MSAD #60 Budget Referendum	129 ballots cast

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

Report of the
RESCUE SQUAD

To The Citizens of North Berwick:

Thank you to the citizens of North Berwick for all your support and with yet another passing year North Berwick Rescue continues to grow and improve in order to provide the very best in Emergency Medical Services(EMS) to the residents and visitors of this great community . This year was another busy year for us with over 485 calls for service from July 1, 2018 to June 30, 2019.

As we always report, we have an extremely dedicated and talented staff of EMS professionals that provide the very best emergency medical care for our small town and we are all honored to serve this great community. North Berwick as a community continues to grow and so does the demand for service, and while we answered 485 calls; that number doesn't include the multiple times we had 2 or 3 calls at a time where a neighboring town has helped us. Simply, we are a busy service and have many residents and visitors that demand our services, and we need to continue to support our employees to retain them and recruit new ones. In order to accomplish this goal, our budget again reflects a small increase as we continue to invest in our people. Investing in our people over the years has paid dividends for us, and we are fortunate to have a great retention rate of employees.

In closing, the Town of North Berwick and its residents has been very supportive in helping us and we appreciate all the support and we look forward to another great year!

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

Report of the

POLICE DEPARTMENT

To The Citizens of North Berwick:

Over the past year the police department has seen a few changes. We had two officers resign to pursue other opportunities. With these two vacancies we were faced with the not so easy task of finding suitable candidates that will work well in North Berwick. The police department hired Patrick Roy and Robert Welch to fill those vacancies. I am very pleased to report that these two officers have been doing a great job, they are community oriented and I believe a perfect fit for the Town of North Berwick. If you happen to see Officer Roy or Officer Welch please feel free to say hello and introduce yourself.

The police department responded to 6,188 calls over the past year. Our most frequent complaint year after year are motor vehicle complaints, from speeding vehicles to erratic operation. The officers devoted considerable effort into this and I am happy to report it appears to have showed dividends. Over the past year motor vehicle complaints have reduced more than 25% while we had a 35% reduction in serious crashes and no fatalities! With your help of keeping us informed, we hope to continue to reduce these numbers as well as the number of all crime in North Berwick.

Like always it has been a pleasure to serve the citizens of our town over the past year. On behalf of the men and women of the Police Department I would like to thank you for your continued support. All of us working together is what makes North Berwick the wonderful town it is.

Below is a summary of some of the calls handled over the past fiscal year, July 01, 2018 to June 30, 2019. A complete list can be obtained at the police department.

Criminal Trespass	25	Assist Rescue	290	Bomb Scare	1
Disorderly Disturbance	49	Domestic Dispute	59	Assist Citizen	185
Theft/Fraud/Forgery	40	Assaults	18	Found/Lost Property	28
Parking Violation	34	Harassment	62	Assist Other	125
M/V Complaints	147	M/V Crash PD	160	M/V Crash PI	47
Sex Offenses	9	Warrant Arrest	15	Suicide	2
Burglary	18	Shoplifting	7	Civil Disputes	18
Suspicious Activity	146	Assist Fire	74	Burglar Alarms	90
Drug Offenses	31	Vandalism	35	Threatening	21
Motor Vehicle Stops	2380	Emotional Disturbed	29		

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 2018 - June 2019:

Electrical Fire	2	Fire/smoke alarms	13
Assist other NB agency	47	Structure Fires	3
Carbon Monoxide calls	5	Hazardous Materials	7
Chimney Fires	4	Misc./Public Assist	11
Wires Down	12	Investigations	11
Grass/Brush/Woods	3	Equipment Fire	1
Motor Vehicle Accidents	38	Tree Down	6
Vehicle Fire	1		
Mutual Aid	50	**TOTAL CALLS**	**214**

Respectfully submitted,

Brian Gosselin

Fire Chief

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	36

Building Permits Issued:

Single Family Homes	36	Decks	29
Accessory Dwellings	4	Swim Pools	7
Garages/Barns/Sheds	26	Replacement Home	6
Remodels	8	Sign	9
Additions	10	Miscellaneous	65
Piers, Docks	1	Commercial Building	1
		Total	**202**

Plumbing Permits Issued:	**99**
Electrical Permits issued:	**115**

Total Value	**$6,902,823.00**
Total Permit Revenue	**$63,167.06**
Impact Fees Received:	
Recreational Impact Fees	**$27,333.29**
Open Space Impact Fees	**$13,666.71**

Respectfully submitted,

Roger Frechette

Code Enforcement Officer

Report of the

GENERAL ASSISTANCE ADMINISTRATOR

To the Citizens of North Berwick:

During the fiscal year 2019, General Assistance was granted to the citizens of North Berwick in the amount of $354.90. This assistance was for heat.. The State of Maine reimbursed the Town of North Berwick $248.43 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 assessor is responsible for delivering 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 who serves in North Berwick on Tuesday and Wednesday each week and in South Berwick on Monday, Thursday and Friday. The Assessing Agent spends 60% of the week in South Berwick and 40% of the week in North Berwick and the two communities share the cost of this position on a 3/5th and 2/5th basis.

In preparation for the fiscal year beginning July 1, 2018 there were several hundred field inspections and property valuation reviews. Those adjustments recognized lot splits and land line adjustments as well as changes resulting from home additions or alterations, construction of decks, sheds, garages and new homes.

The Sales Analysis Return, which is the annual audit of tax assessments by the Maine Revenue Service indicated sale prices of homes continue to rise however the town was able to certify 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, CMA
Assessing Agent

Report of the

PARKS, LAND AND RECREATION

To the Citizens of North Berwick:

What another fantastic year for the Parks & Recreation Department. The community center just keeps getting busier and busier. There is so much to do there from basketball, using the Rebound Wall, enjoying the playgrounds, walking the trails, flying a kite, riding your bike around the parking lot or even having a picnic under the pavilion. We see many people of all ages enjoying the beautiful facilities and doing so many different activities. 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. Last year, one of our improvements to the facilities was to add several "beach roses" on a large bed of mulch in front of several sections of split-rail fencing. It created a beautiful rose bed area and also offered some separation to the entrance and parking lot area. If you haven't checked everything out, come on by.

Summer Camp in North Berwick was a tremendous success with 85 campers signing up. We tried some new activities and went on all the favorite field trips. This program is very successful every year. We were blessed with beautiful weather last summer. We added a "Hero Day" to our calendar and had the NB Police, Fire and Rescue Departments come to camp along with some of our current military members and some of our cherished veterans. They talked to the campers about what they do, told some stories, gave some demos and even allowed the campers to go inside their vehicles to check them out. What a fun and special time for all of us. We are hoping to have this special day every year at camp.

The Parks & Recreation department continues to do our annual events such as the Easter Egg Hunt, , "A Day in the Park 5K Race", Mill Field Festival, Halloween Howler and the Tree Lighting. I also answered 100+ Santa letters that came in from the Tree Lighting 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, NB Running Club, Kids Yoga and other enrichment programs along with our own programs such as: summer camp and our large fall soccer program. That program has an average of 140+ players on 14-16 teams each year and is enjoyed by kids ranging from pre-school to 6th grade. Thank you to ALL of the coaches and volunteers who make the program such a success.

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 some trips so if you have any ideas please contact us.

Thank you to all of the folks who volunteer and/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 myself 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

ZONING BOARD OF APPEALS

To the Citizens of North Berwick:

The Zoning Board of Appeals heard 1 appeal during during the period July 1, 2018 to June 30, 2019.

April 22, 2019 James and Maureen Dagle Map 13 Lot 14 & 15
Denied Single Family Dwelling Setback Variance

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

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

Report of the

PLANNING BOARD

To the Citizens of North Berwick:

The Planning Board continues to be quiet with commercial development but active with review of projects including minor subdivisions and conditional use permits.

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 intent of the potential changes are to simplify the zoning process and potentially allow for further commercial growth in town. The board looks forward to working with the Selectmen to provide a common path for 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; Matthew Qualls, Vice Chair, David Ballard John Morse, Ann Whitten, and our newest member Scott Strynar. I also want to especially thank the efforts of Susan Neihoff our stenographer.

Respectfully submitted,

Geoffrey Alexa, Chairman Planning Board

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	605.28 Tons
Total to Pine Tree/Casella:	**605.28 Tons**

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2018 to June 30, 2019:

Demolition Debris	137.27 Tons	Shingles	0.00 Tons
Scrap metal	71.26 Tons	TV's & monitors	5.82 Tons
Returnables	140,360 Returns	Income Generated	$24,341.00
Single Stream*	230.92 Tons	*Paper, cardboard, plastics, steel, tin, aluminum and glass	
Clothes	46.9 Tons		

In addition, in September, 2018, 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.

The Town has single stream recycling. Instead of sorting all of the recyclables, citizens place them unsorted into the recycling compactor at the Transfer Station. The switch to Single Stream Recycling was implemented to Make Recycling Easier while decreasing costs at the Transfer Station. Below is a table representing the PAYT program:

Revenues:		***Expenditures:***	
Balance FY 18	$223,472.06	Disposal(Pinetree)	$44,516.55
Bags	$106,350.00	Transportation (Oceanside)	$25,927.56
Recycling Bins	$300.00	Hazardous Waste Day	$5,266.83
Misc.	$511.41	Bag Purchase	$10,471.00
Interest Income	$143.43	Misc.	$9,016.20
Subtotal	$330,776.90	Subtotal	$96,027.24

Balance profit/(loss) ***$234,749.66***

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; local newspapers and over 50 current magazines.

In the past year the library hosted 457 public programs for audiences of all ages including, but not limited to, our bi-weekly outreach to local senior housing centers, weekly read-aloud sessions at Varney Crossing, pre-school & infant story hours, and knitting and quilting groups. A monthly non-fiction book discussion group enjoys robust success. We continue to collaborate with the North Berwick Historical Society for special programs. History buffs are encouraged to attend our bi-weekly video/discussion group; currently participants are discovering the wild American West. The library also hosts regular meetings of the boards for the Historical Society and the Great Works Land Trust.

A generous gift allowed us to insert a gas fireplace in one of the original brick hearth spaces in our living room. The warm fire provides a cozy ambience for reading, using your laptop, or simply chatting with friends. We also replaced our tables and chairs in the main room.

If you are unable to find what you are looking for in our library, your library card offers access to 4.6 million unique titles and 8.9 million items from 100 university, college and public libraries across the state through interlibrary loan service. Last year, we sent 2,149 items to other libraries in response to requests from their customers. Our patrons requested 1,562 items from other libraries. If you travel through the state for work or recreation, you may drop in at over 60 Maine libraries and use you Hurd Library card to borrow items through Maine's Reciprocal Borrowing Program.

You can utilize our internet connection (if you don't have one at home) for free, high-speed (100Mbs) access. Your library card entitles you to access over 10,000 E-books and nearly 5,000 downloadable audiobooks through the cloudLibrary by bibliotecha. You also have access to the Digital Maine Library's online resources (https://library.digitalmaine.org) that include a collection of full text articles and abstracts from magazines, newspapers, journals and reference, and online learning tools. Check it out! We can also issue you a library card for the Portland Public Library that will provide you with free access to additional online materials.

A collaborative grant (with Berwick & South Berwick Public Libraries) from Kennebunk Savings Bank continues to allow us to offer discounted admission passes to 8 regional museums.

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

AGRICULTURAL AND CONSERVATION COMMISSION

To the Citizens of North Berwick:

Our Committee continues to dedicate ourselves to all in our town; focusing on issues of agriculture and conservation. We encourage all members of the public to attend the meetings and participate in the process. Our previous chair has stepped down, and I have assumed the position.

With the support of the Selectmen, the Food Sovereignty Ordinance that we worked on was passed at our Town Meeting. Our intent with this project was in supporting our rights to produce, sell/purchase and consume local foods. We hope this offers some stability to a rural way of life.

This year has seen the completion of our Project Canopy Project. The Trail system on Maple Street was laid out, cleared and marked for Town's folk to enjoy. Eagle Scout Candidate Will DoBynes and the Committee, in conjunction with Town Manager Dwayne Morin and Public Works employees installed a set of Trail Kiosks and informational signage along the network of trails. Parking lot access at two points on Somersworth Road (diagonal from Hannafords) and on Maple Street allow easy access. I hope you get a chance to take a stroll and see what we have done!

We have continued to work on a Pollinator and Pesticide Ordinance; as a Committee we feel it is vital to manage our pesticide use to help maintain the health and safety of our natural pollinators and to limit our collective exposure to harmful chemicals. Using the Mill Field Festival as a platform to gauge interest in the Town's Citizens, we received feedback that this is a topic we should pursue.

As always, our meetings are open to the public and we have available membership positions. If areas of conservation and agriculture appeal to you, please join us on the Fourth Tuesday of each month!

Respectfully Submitted,

William Houston, Chair

Report of the

S.A.D. #60 SUPERINTENDENT

January 20, 2020

Dear Noble Citzens:

Our continued focus on literacy is paying dividends, as we are seeing strong gains in the percentage of primary and elementary students meeting or exceeding standards on state and local assessments. We have been investing a significant amount of professional development, mentoring, and supervision work to continuously improve and expand our elementary guided reading practice, to incorporate Lucy Calkins reading and writing, and to further develop our instructional skills related to students analyzing reading and writing critically. We continuously work to provide job embedded professional development aimed at fidelity of the intended curriculum.

As noted in my 2017 and 2018 town letters, we were not satisfied with our district math scores. Our math data demonstrated a "plateau" as our state and local assessment scores leveled off. (This plateau closely mirrors national results for the same program we were using as the backbone for instruction.) In response to this, we began exploring, experimenting with, and piloting elementary and middle grades programming that has shown strong promise nationally. At the elementary levels, we shifted to Eureka Math, a spinoff of Engage New York. At grades six through eight we shifted to Illustrative Math. Both programs offer more focus on mental math,proficiency with numbers and operations, and strong conceptual thinking approaches to math instruction. The most significant change is less reliance on procedural math. Stay tuned, as we expect great things in the coming years!

Also as noted in previous town letters, I reported a significant increase in social emotional learning and behavioral programming in response to local, state, and national statistics and reports of increased findings of students entering schools with more ACEs (Adverse Childhood Experiences). As a district we continue to focus on ensuring students are able to access learning. Trusting relationships is the single most important factor to combat ACEs. Upon that foundation, relevance of the learning at hand can lead to academic rigor. We have implemented the Second Step social/emotional learning (SEL) program at the elementary levels. We have implemented Squire- and Knight-Time at the secondary levels, combined with Building Assets and Reducing Risks (BARR) approach to SEL and working to resolve issues with students who are off track. We also continue to expand the NHS Multiple Pathways program in two ways: opening up seats to more students, and offering more ways for students to discover their personalized paths. The major Barr Family grant (not connected to

BARR, just a coincidence!) will discontinue this year; however, reports from the Family Foundation are promising that we may continue to qualify for assistance. Kudos to MP staff and students!

The district completed a revisioning and strategic planning process a year ago. The filter for all of our work is through the new strategic plan. There are four primary focus areas:

1. Foundations for Success: all students need to have foundational skills and assets in place that allow them to focus on learning.
2. Pathways to Success: MSAD 60 is committed to providing a comprehensive system of pathways and supports to allow students to reach their goals.
3. Community Success: when students are connected to their community they are better equipped for success.
4. Healthy and Safe Schools Support Success: MSAD 60 will support student success by valuing exercise and nutrition, and by ensuring school facilities are clean, safe, and conducive to learning.

Focus Area #4 involves major ongoing to district work to identify and respond to facility and population needs. The Building Committee has tentatively scheduled a building referendum in each community for mid-September, 2020. The projects include renovations and major wing additions to Hussey Elementary and North Berwick Elementary, and the demotion and replacement of Lebanon Elementary (a 1953 construction), along with renovation to Hanson Elementary. We are currently meeting with stakeholder groups to identify needs and hopes for the projects, and public forum dates will be advertised soon. We are also awaiting the results of several state grants that we submitted to the State Revolving Renovation Fund for sprinkler systems and asbestos abatement projects. We will keep you posted via our district website.

In closing, it has been my great honor to steward our schools on behalf of the citizens of North Berwick, Berwick, and Lebanon communities. I will be retiring on June 30, 2020, after more than four decades in education. The work I have had the responsibility to oversee in these communities has been the most memorable and rewarding of my career. Thank you for your support.

Sincerely,

Steve Connolly
Superintendent of Schools

NOBLE
NORTH BERWICK | BERWICK LEBANON

Annual Report to the Town of North Berwick

A Message from Representative Representative Tiffany Roberts-Lovell

Dear North Berwick Neighbors:

It is our honor to represent you in the Maine House of Representatives. Over the coming months, I will be working hard on your behalf to provide responsive constituent services, advocate for you at the State House and advance legislation that improves life in our district and across our state.

During the Legislature's second session, we will review more than 650 measures covering a wide variety of topics. Last year, we passed bills to expand health care coverage, reign in the skyrocketing prices of prescription drugs, address climate change, lift up working families, support our schools, improve broadband access and provide meaningful property tax relief. We will continue our work on those issues and more.

When it comes to health care, I am focused on ensuring that comprehensive care is not limited by age, gender, pre-existing conditions or income. There are bills up for discussion that would address surprise billing, cap out-of-pocket costs for medications like insulin and improve dental health coverage. Every Mainer deserves access to quality, affordable health care, and we are fighting for just that.

With an extensive roadmap provided by Gov. Mills' newly released 10-year strategic economic development plan, we will also be hard at work implementing policies that create jobs and support local industries. Mainers are willing to work, and we deserve secure, good-paying jobs that support our families, strengthen our communities and grow our economy.

I continue to serves as a member of the Agriculture, Conservation and Forestry Committee, which tackles legislation related to farmland preservation, food safety, land conservation and pesticide regulation, among other issues. I am also sponsoring legislation to support mothers impacted by substance use and provide additional caseworkers to connect our veterans with the resources they have earned.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Tiffany.Roberts@legislature.maine.gov. My phone number is (207) 210-3287. On a monthly basis, I hold constituent coffee events in our community. Feel free to join me at these events to hear updates from Augusta. I also send out periodic e-newsletters. Let me know if you would like to receive them.

Respectfully,

Tiffany Roberts-Lovell
State Representative
District 6 – North Berwick (part) and South 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,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another $2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than $111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured $300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 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,

The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best,

Angus S. King, Jr.
United States Senator

Annual Report to the Town of North Berwick

A Message from Senator Robert Foley

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and I can assure you that I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

My position on the Health Coverage, Insurance and Financial Services Committee has allowed me to play a part in reducing prescription drug prices, and this coming session my number one priority will be trying to lower healthcare costs that will help make health insurance premiums more affordable.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at (207) 287-1505 or Robert.Foley@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Robert A. Foley

Robert A. Foley
State Senator, District 34

Town of North Berwick
Financial Reports

FY2019 Annual Report
Town of North Berwick, Maine

July 1, 2018 through June 30, 2019

BANK/*FUND*/Account	**Account #**	**Balance**
KENNEBUNK SAVINGS BANK		
Municipal account	24239952	$4,623.79
Promontory account	24239952	$3,823,559.14
Checking Account	66122452	$250,000.00
Credit Card Account	44005154	$0.00
Rapid Renewal	33834352	$0.00
HRA Account	2169952	$5,703.34
Town Fuel Fund	2066252	$21,812.37
Trust Funds/Cemeteries:		
Friends Account	24238252	$ 79,237.19
Hillside Account	24238352	$138,469.87
Mt. Pleasant Account	24238452	$16,256.91
Neal Account	24238552	$19,202.89
Private Account	24238652	$6,369.17
Cole - restricted - CD	24261352	$362.61
Other Trust Funds:		
Lucia Hanson Fund	8000115020	$1,369.76
Ella Greenleaf Endowment Fund	8000206920	$4,154.88
Judge Hobbs Fund	8000205620	$18,549.39
Escrow Accounts:		
Joseph C. Putnam gravel pit escrow	24262352	$3,608.12
Quint Pit 2011	2127952	$607.76
Hussey Sinking Fund	24248552	$270.50
PAYT Enterprise Fund	24247952	$ 20,488.36
Equipment Fund	24240152	$179,959.85
Town Hall Fund	24261252	$ 4,715.87
Caleb Foundation	24262252	$57.71
DJ Realty	2261852	$904.52
C McDermith	2266752	$1,004.86
Kennebunk Savings Bank	2263252	$1,205.98

BANK/*FUND*/Account	Account #	Balance
Natural Rocks	2262952	$1,205.98
Porter Farms Condo	2255752	$2,010.13
HCJ Partnership	2264452	$1,205.98
Skull & Snake	2269152	$1,200.13

As of June 30, 2019, $5,986,835.50 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 2019 Fiscal year:

Original Commitment	$7,492,554.78
Homestead Exemption	$173,021.25
BETE Reimbursement	$1,736,670.85
Supplementals	$3,511.78
Total	$9,405,758.66

Taxes Collected	$7,243,840.01
Homestead Exemption Revenue	$158,996.00
BETE Reimbursement	$1,736,753.00
Abatements	$7,625.37
Outstanding Taxes	$258,544.28
Total	$9,405,758.66

Respectfully submitted,

Kathryn Jacques,

Deputy Tax Collector

VALUATION OF THE TOWN OF NORTH BERWICK
2019 BREAKDOWN OF ASSESSMENTS
TAX RATE SET AT $12.90 PER THOUSAND

VALUATION

Real Estate Valuation		$564,104,200.00
Personal Property		$69,027,000.00
Hometead Exemption		$13,412,500.00
BETE Value		$134,625,647.06
Subtotal		$781,169,347.06

EXEMPTIONS

Municipal Properties	$39,703,900.00	
State of Maine Property	$239,700.00	
Veterans	$980,000.00	
Blind	$16,000.00	
Pollution control exempt	$1,685,900.00	
Non-profit Organizations	$9,687,500.00	
Subtotal	$52,313,000.00	
TOTAL VALUATION		**$728,856,347.06**

Appropriations:

County Tax		$356,337.00
Municipal		$4,572,305.00
TIF		$23,048.43
S.A.D. #60		$5,771,377.00

Deductions:

State Revenue Sharing	$137,000.00	
Other Revenues	$1,616,210.00	
Homestead Exemption	$173,021.25	
BETE Reimbursement	$1,736,670.85	
Subtotal		$7,060,165.33
Overlay		$432,389.45
TOTAL COMMITMENT TO TAX COLLECTOR		**$7,492,554.78**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2019

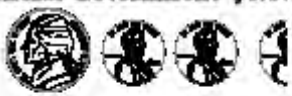
COUNTY TAX –3.79%

MUNICIPAL – 34.83%

EDUCATION – 61.38%

MUNICIPAL BUDGET BREAKDOWN - $34.83

General Government $0.0722



Health & Social Services $0.0122

Overlay $0.0460

Debt $0.0102

Parks & Recreation $0.0112

CIP $0.0192

Public Safety $0.1481
(Police, Fire, & Rescue)

Other/Library $0.0293

TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2019

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
TOWNWIDE						
MF FESTIVAL	$23,042.45	$10,913.18	$12,129.27		$12,129.27	47.36%
SCHOLARSHIP	$0.00	$2,000.00	-$2,000.00		-$2,000.00	
INSURANCES	$108,250.00	$102,919.49	$5,330.51		$5,330.51	95.08%
UNANTEXPENSE	$5,000.00	$68.70	$4,931.30	$61.19	$4,870.11	2.60%
FICA/MEDICAR	$115,500.00	$114,481.12	$1,018.88		$1,018.88	99.12%
HRA INSUR	$67,084.24	$15,573.89	$51,510.35		$51,510.35	23.22%
CALEB TIF	$23,049.00	$23,048.44	$0.56		$0.56	100.00%
COUNTY TAX	$356,337.00	$356,336.53	$0.47		$0.47	100.00%
LIENS	$0.00	$3,072.50	$3,072.50		-$3,072.50	
OVERLAY	$432,389.00	$0.00	$432,389.00		$432,389.00	0.00%
SUBTOTAL	**$1,130,651.69**	**$628,413.85**	**$502,237.84**	**$61.19**	**$502,176.65**	**55.59%**
CAPITAL IMPROVEMENTS						
ROAD PROJECT	$109,090.00	$109,090.00	$0.00		$0.00	100.00%
ROAD PROJECT	$62,375.15	$48,201.07	$14,174.08		$14,174.08	77.28%
PARKING LOT	$5,794.55	$4,003.94	$1,790.61		$1,790.61	69.10%
CANINE	$600.00	$808.25	-$208.25		-$208.25	134.71%
POL VEHICLE	$39,250.00	$66,780.29	-$27,530.29	$250.00	-$27,780.29	170.78%
FIRE VEHICLE	$65,078.00	$65,077.25	$0.75		$0.75	100.00%
RESC VEHICLE	$90,000.00	$216,694.00	-$126,694.00		-$126,694.02	40.77%
HWY VEHICLE	$143,670.00	$76,646.25	$67,023.75		$67,023.75	53.35%
FIRE BUILD	$125,000.00	$9,984.00	$115,016.00		$115,016.00	7.99%
HWY BUILD	$3,625.02	$2,538.54	$1,086.48		$1,086.48	70.03%
TS BUILD	$19,162.77	$15,981.83	$3,180.94	$657.39	$2,523.55	86.83%
TOWN HALL	$95,915.00	$95,915.00	$0.00		$0.00	100.00%
COMPLEX	$6,785.75	$1,654.42	$5,131.33		$5,131.33	24.38%
SUBTOTAL	**$766,346.24**	**$713,374.84**	**$52,971.40**	**$907.39**	**$52,064.01**	**93.21%**
TOWNOFFICE						
NEWSLETTER	$3,500.00	$4,540.80	-$1,040.80		-$1,040.80	129.74%
TRAIN/EDUC	$1,250.00	$360.70	$889.30		$889.30	28.86%
CABLE TV	$0.00	$776.31	-$776.31	$55.00	-$831.31	
COMPUTER	$24,594.71	$17,615.06	$6,979.65	$2,712.29	$4,267.36	82.65%
DUES/FEES	$6,100.00	$6,236.00	-$136.00		-$136.00	102.23%
SUPPLIES	$8,000.00	$8,774.86	$774.86	$39.03	-$813.89	110.17%
EQUIPMENT	$7,000.00	$5,421.82	$1,578.18	$91.08	$1,487.10	78.76%
POSTAGE	$12,000.00	$10,769.52	$1,230.48	$64.00	$1,166.48	90.28%
UTILITIES	$33,000.00	$12,232.80	$20,767.20	$61.00	$20,706.20	37.25%
ELECTRIC	$15,000.00	$11,176.53	$3,823.47	$1,000.00	$2,823.47	81.18%
SEWER/TOILET	$0.00	$900.49	-$900.49	$301.33	-$1,201.82	
HEATING OIL	$0.00	$13,843.45	-$13,843.45	$714.82	$14,558.27	
WATER	$0.00	$1,210.95	-$1,210.95	$403.65	-$1,614.60	
TELEPHONE	$6,250.00	$4,725.72	$1,524.28	$248.20	$1,276.08	79.58%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
TOWN REPORTS	$5,000.00	$4,821.91	$178.09		$178.09	96.44%
LEGAL	$20,000.00	$17,805.21	$2,194.79		$2,194.79	89.03%
ELECTIONS	$6,000.00	$1,771.55	$4,228.45		$4,228.45	29.53%
INSURANCE	$31,115.00	$26,602.82	$4,512.18		$4,512.18	85.50%
MSRS	$15,175.00	$13,275.45	$1,899.55		$1,899.55	87.48%
REG SALARY 1	$38,000.00	$36,020.51	$1,979.49		$1,979.49	94.79%
B&G MAINT	$20,000.00	$30,896.41	-$10,896.41		-$10,896.41	154.48%
AUDIT	$8,000.00	$8,000.00	$0.00		$0.00	100.00%
JANITORIAL	$12,000.00	$11,765.95	$234.05		$234.05	98.05%
SUBTOTAL	**$271,984.71**	**$249,544.82**	**$22,439.89**	**$5,690.40**	**$16,749.49**	**93.84%**
SELECTMEN						
OFFICER STPD	$5,200.00	$4,200.00	$1,000.00		$1,000.00	80.77%
SUBTOTAL	**$5,200.00**	**$4,200.00**	**$1,000.00**	**$0.00**	**$1,000.00**	**80.77%**
LIBRARY						
OPERATION	$89,994.00	$83,440.00	$6,554.00	$25.50	$6,528.50	92.75%
HEATING OIL	$0.00	$6,661.07	-$6,661.07	$406.14	-$7,067.21	
FICA/MEDICAR	$10,875.00	$9,541.85	$1,333.15		$1,333.15	87.74%
REG SALARY 1	$142,131.00	$135,754.64	$6,376.36		$6,376.36	95.51%
SUBTOTAL	**$243,000.00**	**$235,397.56**	**$7,602.44**	**$431.64**	**$7,170.80**	**97.05%**
CODE ENFORCEMENT						
FEES	$0.00	$4,175.00	-$4,175.00		-$4,175.00	
TRAIN/EDUC	$500.00	$605.42	-$105.42	$135.00	-$240.42	148.08%
FUEL/GAS	$1,500.00	$650.62	$849.38	$37.86	$811.52	45.90%
INSURANCE	$21,300.00	$18,143.41	$3,156.59		$3,156.59	85.18%
MSRS	$4,775.00	$4,377.36	$397.64		$397.64	91.67%
REG SALARY 1	$65,410.00	$65,667.60	-$257.60		-$257.60	100.39%
SUBTOTAL	**$93,485.00**	**$93,619.41**	**-$134.41**	**$172.86**	**-$307.27**	**100.33%**
TAXASSESSING						
ASSESSING	$55,000.00	$39,291.13	$15,708.87	$13,768.70	$1,940.16	96.47%
TAX MAPPING	$3,000.00	$2,806.40	$193.60		$193.60	93.55%
SUBTOTAL	**$58,000.00**	**$42,097.53**	**$15,902.47**	**$13,768.70**	**$2,133.76**	**96.32%**

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
OFFICE SALARIES						
REG SALARY 1	$58,377.00	$57,324.80	$1,052.20		$1,052.20	98.20%
REG SALARY 2	$57,335.00	$57,324.80	$10.20		$10.20	99.98%
REG SALARY 3	$57,335.00	$52,634.38	$4,700.62		$4,700.62	91.80%
SUBTOTAL	**$173,047.00**	**$167,283.98**	**$5,763.02**	**$0.00**	**$5,763.02**	**96.67%**
TOWN MANAGER						
TRAIN/EDUC	$250.00	$162.77	$87.23		$87.23	65.11%
TELEPHONE	$750.00	$535.05	$214.95	$46.44	$168.51	77.53%
MILEAGE	$3,900.00	$3,900.00	$0.00		$0.00	100.00%
INSURANCE	$28,300.00	$25,092.15	$3,207.85		$3,207.85	88.66%
MSRS	$7,700.00	$7,010.38	$689.62		$689.62	91.04%
REG SALARY 1	$105,215.00	$105,206.40	$8.60		$8.60	99.99%
SUBTOTAL	**$146,115.00**	**$141,906.75**	**$4,208.25**	**$46.44**	**$4,161.81**	**97.15%**
GRANTS						
SMRPC	$1,992.00	$1,992.00	$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%
CAREUNLIM	$1,373.00	$1,373.00	$0.00		$0.00	100.00%
VISITNURSE	$8,447.00	$0.00	$8,447.00		$8,447.00	0.00%
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%
SOMEVETCEM	$1,000.00	$1,000.00	$0.00		$0.00	100.00%
LIFELFLIGHT	$500.00	$500.00	$0.00		$0.00	100.00%
AIDS RESPONS	$750.00	$750.00	$0.00		$0.00	100.00%
MPBN	$100.00	$0.00	$100.00		$100.00	0.00%
SEXUAL ASSRS	$500.00	$500.00	$0.00		$0.00	100.00%
SUBTOTAL	**$23,812.00**	**$15,265.00**	**$8,547.00**	**$0.00**	**$8,547.00**	**64.11%**
PLANNING BOARD						
OPERATION	$2,000.00	$8,225.90	-$6,225.90		-$6,225.90	411.30%
REG SALARY 1	$2,500.00	$150.00	$2,350.00		$2,350.00	6.00%
REG SALARY 2	$0.00	$1,941.20	-$1,941.20		-$1,941.20	
OFFICER STPD	$1,500.00	$1,258.85	$241.15		$241.15	83.92%
SUBTOTAL	**$6,000.00**	**$11,575.95**	**-$5,575.95**	**$0.00**	**-$5,575.95**	**192.93%**

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
ZONING BOARD OF APPEALS						
OPERATION	$3,000.00	$126.76	$2,873.24		$2,873.24	4.23%
REG SALARY 1	$0.00	$69.16	-$69.16		-$69.16	
SUBTOTAL	**$3,000.00**	**$195.92**	**$2,804.08**	**$0.00**	**$2,804.08**	**6.53%**
HISTORICAL SOCIETY						
OPERATION	$3,815.00	$3,509.58	$305.42	$262.00	$43.42	98.86%
CEMETERIES	$8,000.00	$9,534.00	-$1,534.00		-$1,534.00	119.18%
SUBTOTAL	**$11,815.00**	**$13,043.58**	**-$1,228.58**	**$262.00**	**-$1,490.58**	**112.62%**
CONSERVATION COMMISSION						
OPERATION	$1,000.00	$4,635.92	-$3,635.92	$95.07	-$3,730.99	473.10%
SUBTOTAL	**$1,000.00**	**$4,635.92**	**-$3,635.92**	**$95.07**	**-$3,730.99**	**473.10%**
PARKS & RECREATION						
OPERATION	$22,010.69	$599.38	$21,411.31		$21,411.31	2.72%
TRAIN/EDUC	$300.00	$0.00	$300.00		$300.00	0.00%
MISC.	$450.00	$0.00	$450.00		$450.00	0.00%
SUPPLIES	$450.00	$0.00	$450.00		$450.00	0.00%
SEWER/TOILET	$2,250.00	$1,444.70	$805.30	$347.30	$458.00	79.64%
WATER	$550.00	$0.00	$550.00		$550.00	0.00%
TELEPHONE	$0.00	$611.79	-$611.79	$46.44	-$658.23	
INSURANCE	$21,300.00	$18,636.74	$2,663.26	$200.00	$2,463.26	88.44%
REG SALARY 1	$46,000.00	$49,582.27	-$3,582.27		-$3,582.27	107.79%
SENIORS	$2,000.00	$146.06	$1,853.94		$1,853.94	7.30%
SOCCER	$4,470.00	$3,466.00	$1,004.00		$1,004.00	77.54%
PROGRAMS	$6,534.80	$4,094.49	$2,440.31		$2,440.31	62.66%
SUMMER PROG	$97,821.28	$45,938.23	$51,883.05	$1,227.35	$50,655.70	48.22%
ADULT PROGRM	$150.00	$0.00	$150.00		$150.00	0.00%
MOWING	$5,200.00	$4,320.00	$880.00	$850.00	$30.00	99.42%
SUBTOTAL	**$209,486.77**	**$128,839.66**	**$80,647.11**	**$2,671.09**	**$77,976.02**	**62.78%**

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
COMMUNITY CENTER						
OPERATION	$2,977.50	$2,947.65	$29.85		$29.85	99.00%
MISC.	$200.00	$0.00	$200.00		$200.00	0.00%
SUPPLIES	$2,000.00	$1,976.26	$23.74	$14.48	$9.26	99.54%
PROPANE	$6,000.00	$7,401.25	-$1,401.25		-$1,401.25	123.35%
ELECTRIC	$2,730.00	$1,941.22	$788.78	$214.82	$573.96	78.98%
WATER	$250.00	$97.50	$152.50	$158.40	-$5.90	102.36%
TELEPHONE	$2,665.00	$2,502.34	$162.66	$99.35	$63.31	97.62%
B&G MAINT	$1,000.00	$1,676.04	-$676.04		-$676.04	167.60%
SUMMER PROG	$70.00	$70.00	$0.00		$0.00	100.00%
MOWING	$5,500.00	$4,140.00	$1,360.00	$800.00	$560.00	89.82%
JANITORIAL	$2,500.00	$1,852.30	$647.70		$647.70	74.09%
SUBTOTAL	**$25,892.50**	**$24,604.56**	**$1,287.94**	**$1,287.05**	**$0.89**	**100.00%**
MILL FIELD						
OPERATION	$5,000.00	$2,930.43	$2,069.57	$602.00	$1,467.57	70.65%
BUILD MAINT	$3,635.07	$0.00	$3,635.07		$3,635.07	0.00%
SUBTOTAL	**$8,635.07**	**$2,930.43**	**$5,704.64**	**$602.00**	**$5,102.64**	**40.91%**
CEMETERIES						
FRIENDS						
MOWING	$0.00	$2,960.00	-$2,960.00	$360.00	-$3,320.00	
HILLSIDE						
WATER	$0.00	$48.75	-$48.75	$48.75	-$97.50	
MOWING	$0.00	$20,325.00	-$20,325.00	$980.00	-$21,305.00	
MTPLEASANT						
MOWING	$0.00	$6,640.00	-$6,640.00	$940.00	-$7,580.00	
NEAL						
MOWING	$0.00	$690.00	-$690.00	$120.00	-$810.00	
PRIVATE						
MOWING	$0.00	$5,250.00	-$5,250.00	$660.00	-$5,910.00	
SUBTOTAL	**$0.00**	**$35,913.75**	**-$35,913.75**	**$3,108.75**	**-$39,022.50**	
GENERAL ASSTISTANCE						
OPERATION	$7,500.00	$414.90	$7,085.10		$7,085.10	5.53%
SUBTOTAL	**$7,500.00**	**$414.90**	**$7,085.10**	**$0.00**	**$7,085.10**	**5.53%**

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
MSAD 60						
OPERATION	$5,771,377.00	$5,771,377.00	$0.00		$0.00	100.00%
SUBTOTAL	**$5,771,377.00**	**$5,771,377.00**	**$0.00**	**$0.00**	**$0.00**	**100.00%**
PROTECTION						
ELECTRIC	$36,000.00	$32,475.58	$3,524.42	$3,374.04	$150.38	99.58%
DISPATCH	$87,400.00	$87,818.36	-$418.36		-$418.36	100.48%
HYDRANT RNT	$126,400.00	$94,788.00	$31,612.00	$31,596.0	$16.00	99.99%
SUBTOTAL	**$249,800.00**	**$215,081.94**	**$34,718.06**	**$34,970.0**	**-$251.98**	**100.10%**
POLICE DEPARTMENT						
OPERATION	$10,641.96	$25,332.06	-$14,690.10		-$14,690.10	238.04%
TRAIN/EDUC	$13,070.00	$11,109.31	$1,960.69		$1,960.69	85.00%
COMPUTER	$11,490.00	$10,432.69	$1,057.31	$84.45	$972.86	91.53%
EVIDENCE	$1,500.00	$772.73	$727.27	$205.65	$521.62	65.23%
UNIFORMS	$12,900.00	$9,665.36	$3,234.64	$1,949.40	$1,285.24	90.04%
SUPPLIES	$3,500.00	$1,937.55	$1,562.45	$478.14	$1,084.31	69.02%
EQUIPMENT	$2,590.00	$1,295.11	$1,294.89		$1,294.89	50.00%
TELEPHONE	$6,880.00	$6,197.58	$682.42	$593.39	$89.03	98.71%
FUEL/GAS	$19,125.00	$14,692.07	$4,432.93	$1,389.80	$3,043.13	84.09%
TIRES	$2,860.00	$0.00	$2,860.00	$2,736.00	$124.00	95.66%
INSURANCE	$151,800.00	$116,181.43	$35,618.57	$100.00	$35,518.57	76.60%
MSRS	$25,300.00	$32,473.30	-$7,173.30		-$7,173.30	128.35%
REG SALARY 1	$570,500.00	$592,781.15	-$22,281.15		-$22,281.15	103.91%
REG OT 1	$15,000.00	$13,051.11	$1,948.89		$1,948.89	87.01%
REG SALARY 2	$10,425.00	$0.00	$10,425.00		$10,425.00	0.00%
DARE	$1,200.00	$905.25	$294.75		$294.75	75.44%
DETAIL PAY	$27,247.01	$29,026.44	-$1,779.43		-$1,779.43	106.53%
VEHICLE MAIN	$6,000.00	$5,281.00	$719.00		$719.00	88.02%
SUBTOTAL	**$892,028.97**	**$871,134.14**	**$20,894.83**	**$7,536.83**	**$13,358.00**	**98.50%**
FIRE DEPARTMENT						
OPERATION	$0.00	$8,542.49	-$8,542.49		-$8,542.49	
TRAIN/EDUC	$3,000.00	$1,294.60	$1,705.40		$1,705.40	43.15%
MISC.	$2,000.00	$1,795.00	$205.00		$205.00	89.75%
SUPPLIES	$800.00	$1,645.72	-$845.72	$2.97	-$848.69	206.09%
EQUIPMENT	$22,600.00	$22,065.14	$534.86	$979.92	-$445.06	101.97%
UTILITIES	$7,500.00	$3,700.74	$3,799.26	$993.05	$2,806.21	62.58%
HEATING OIL	$9,500.00	$9,711.88	-$211.88		-$211.88	102.23%
WATER	$0.00	$146.25	-$146.25	$48.75	-$195.00	
TELEPHONE	$0.00	$1,749.80	-$1,749.80	$160.78	-$1,910.58	
FUEL/GAS	$1,000.00	$142.45	$857.55	$25.32	$832.23	16.78%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
INSURANCES	$21,500.00	$25,371.12	-$3,871.12		-$3,871.12	118.01%
PREVENTION	$700.00	$392.83	$307.17		$307.17	56.12%
REG SALARY 1	$26,000.00	$24,041.72	$1,958.28		$1,958.28	92.47%
OFFICER STPD	$23,110.00	$22,860.00	$250.00		$250.00	98.92%
EQUIP MAINT	$5,000.00	$3,527.92	$1,472.08	$145.52	$1,326.56	73.47%
B&G MAINT	$3,700.00	$325.99	$3,374.01		$3,374.01	8.81%
VEHICLE MAIN	$10,000.00	$11,260.32	-$1,260.32	$860.00	-$2,120.32	121.20%
MOWING	$0.00	$970.00	-$970.00	$200.00	-$1,170.00	
SUBTOTAL	**$136,410.00**	**$139,543.97**	**$3,133.97**	**$3,416.31**	**-$6,550.28**	**104.80%**

RESCUE SQUAD, INC.

OPERATION	$20,000.00	$34,419.01	-$14,419.01		-$14,419.01	172.10%
TRAIN/EDUC	$1,000.00	$2,076.67	-$1,076.67		-$1,076.67	207.67%
DUES/FEES	$575.00	$0.00	$575.00		$575.00	0.00%
SUPPLIES	$19,000.00	$13,562.90	$5,437.10		$5,437.10	71.38%
RADIO	$500.00	$13.00	$487.00		$487.00	2.60%
OXYGEN	$500.00	$0.00	$500.00		$500.00	0.00%
PROPANE	$500.00	$431.04	$68.96		$68.96	86.21%
UTILITIES	$0.00	$600.99	-$600.99		-$600.99	
ELECTRIC	$2,750.00	$2,618.76	$131.24	$176.72	-$45.48	101.65%
HEATING OIL	$7,300.00	$4,134.05	$3,165.95		$3,165.95	56.63%
WATER	$200.00	$203.12	-$3.12		-$3.12	101.56%
TELEPHONE	$1,400.00	$1,290.31	$109.69	$114.17	-$4.48	100.32%
FUEL/GAS	$1,000.00	$514.73	$485.27		$485.27	51.47%
INSURANCES	$18,000.00	$20,506.00	-$2,506.00		-$2,506.00)	113.92%
TAX MAPPING	$0.00	$52.93	-$52.93		-$52.93	
FICA/MEDICAR	$24,578.00	$22,305.25	$2,272.75		$2,272.75	90.75%
INSURANCE	$21,800.00	$18,275.13	$3,524.87		$3,524.87	83.83%
REG SALARY 1	$281,215.00	$282,283.78	-$1,068.78		-$1,068.78)	100.38%
REG OT 1	$0.00	$8,214.08	-$8,214.08		-$8,214.08	
OFFICER STPD	$26,990.00	$1,400.00	$25,590.00		$25,590.00	5.19%
EQUIP MAINT	$5,000.00	$2,808.00	$2,192.00		$2,192.00	56.16%
BUILD MAINT	$1,500.00	$4,465.49	-$2,965.49		-$2,965.49	297.70%
VEHICLE MAIN	$6,000.00	$6,088.11	-$88.11		-$88.11	101.47%
SUBTOTAL	**$439,808.00**	**$426,263.35**	**$13,544.65**	**$290.89**	**$13,253.76**	**96.99%**

ANIMAL CONTROL

OPERATION	$32,209.81	$17,355.64	$14,854.17	$125.00	$14,729.17	54.27%
SUBTOTAL	**$32,209.81**	**$17,355.64**	**$14,854.17**	**$125.00**	**$14,729.17**	**54.27%**

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
SAD 60 SCHOOL RESOURCE OFFICER						
INSURANCE	$0.00	$18,647.13	- $18,647.13		-$18,647.13	
REG SALARY 1	$18,000.00	$57,750.20	- $39,750.20		-$39,750.20	320.83%
REG OT 1	$0.00	$1,925.95	-$1,925.95		-$1,925.95	
SUBTOTAL	**$18,000.00**	**$78,323.28**	**-$60,323.28**	**$0.00**	**-$60,323.28**	**435.13%**
PUBLIC WORKS						
OPERATION	$0.00	$1,495.79	-$1,495.79		-$1,495.79	
SUPPLIES	$1,500.00	$436.63	$1,063.37	$100.00	$963.37	35.78%
RESURFACING	$291,947.18	$303,280.89	-$11,333.71		-$11,333.71	103.88%
PATCH	$6,348.85	$6,421.22	-$72.37		-$72.37	101.14%
SIDEWALKS	$18,379.62	$2,025.00	$16,354.62		$16,354.62	11.02%
PARTS	$40,000.00	$56,911.69	-$16,911.69	$160.20	-$17,071.89	142.68%
VEHICLE OIL	$3,000.00	$994.66	$2,005.34		$2,005.34	33.16%
ELECTRIC	$800.00	$1,206.12	-$406.12	$83.02	-$489.14	161.14%
HEATING OIL	$8,100.00	$6,779.67	$1,320.33		$1,320.33	83.70%
WATER	$500.00	$364.95	$135.05	$121.65	$13.40	97.32%
TELEPHONE	$1,000.00	$938.93	$61.07	$82.55	-$21.48	102.15%
FUEL/GAS	$13,000.00	$12,723.30	$276.70	$1,606.49	$1,329.79	110.23%
INSURANCE	$65,825.00	$57,388.49	$8,436.51		$8,436.51	87.18%
MSRS	$14,725.00	$14,232.35	$492.65		$492.65	96.65%
REG SALARY 1	$189,500.00	$191,237.91	-$1,737.91		-$1,737.91	100.92%
REG OT 1	$12,000.00	$21,942.31	-$9,942.31		-$9,942.31	182.85%
RDS/BRDGS	$35,000.00	$28,644.96	$6,355.04	$2,300.00	$4,055.04	88.41%
CUT BRUSH	$6,000.00	$5,600.00	$400.00		$400.00	93.33%
SUBTOTAL	**$707,625.65**	**$712,624.87**	**-$4,999.22**	**$4,453.91**	**-$9,453.13**	**101.34%**
WINTER PUBLIC WORKS						
OPERATION	$125,000.00	$11,311.68	$113,688.32		$113,688.32	9.05%
SALT/SAND	$0.00	$93,766.64	-$93,766.64		-$93,766.64	
FUEL/GAS	$0.00	$16,801.37	-$16,801.37		-$16,801.37	
REG SALARY 1	$0.00	$17,636.25	-$17,636.25		-$17,636.25	
REG OT 1	$0.00	$300.00	-$300.00		-$300.00	
SUBTOTAL	**$125,000.00**	**$139,815.94**	**-$14,815.94**	**$0.00**	**-$14,815.94**	**111.85%**
PAY AS YOU THROW						
OPERATION	$78,500.00	$79,357.44	-$857.44	$6,198.80	-$7,056.24	108.99%
PAYT BAGS	$14,000.00	$10,471.00	$3,529.00		$3,529.00	74.79%
RECYCLING	$15,000.00	$0.00	$15,000.00		$15,000.00	0.00%
SUBTOTAL	**$107,500.00**	**$89,828.44**	**$17,671.56**	**$6,198.80**	**$11,472.76**	**89.33%**

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
TRANSFER STATION						
OPERATION	$12,000.00	$14,095.22	-$2,095.22	$663.50	-$2,758.72	122.99%
TRAIN/EDUC	$400.00	$0.00	$400.00		$400.00	0.00%
SUPPLIES	$2,000.00	$1,115.48	$884.52		$884.52	55.77%
PROPANE	$350.00	$183.90	$166.10		$166.10	52.54%
PARTS	$2,500.00	$2,319.31	$180.69		$180.69	92.77%
ELECTRIC	$3,500.00	$1,951.09	$1,548.91	$145.25	$1,403.66	59.90%
WATER	$175.00	$158.43	$16.57	$48.75	-$32.18	118.39%
TELEPHONE	$350.00	$397.47	-$47.47	$36.11	-$83.58	123.88%
INSURANCE	$24,500.00	$21,471.73	$3,028.27		$3,028.27	87.64%
REG SALARY 1	$80,500.00	$76,613.33	$3,886.67		$3,886.67	95.17%
SUBTOTAL	**$126,275.00**	**$118,305.96**	**$7,969.04**	**$893.61**	**$7,075.43**	**94.40%**
TOTALS	**$11,791,005.41**	**$11,092,912.94**	**$698,092.47**	**$86,989.98**	**$611,102.49**	**94.82%**

Town of North BerwickVendor List
FY2019

Vendor	Paid	Vendor	Paid
1ST RESPONDER NEWSPAPER	$85.00	ATLANTIC TACTICAL	$1,366.51
2 WAY COMMUNICATIONS SER.	$30,541.32	AXON ENTERPRISE, INC	$897.00
A-1 ENVIRONMENTAL SERVICES	$1,942.50	BELGIAN MEADOWS	$500.00
AAA POLICE SUPPLY	$6,009.40	BEN'S UNIFORMS	$3,604.51
ABBOTT HILL TREE SERVICE	$21,200.00	BERGERON PROTECTIVE CLOTH	$10,026.85
ABBY CHIC	$68.70	BJ HICKMAN MAGIC	$775.00
ADAM CAVANAGH	$207.98	BJ'S WHOLESALE CLUB	$115.00
ADMIRAL FIRE & SAFETY INC	$386.68	BLOW BROS. INC.	$480.00
AIDS RESPONSE SEACOAST	$750.00	BOTACH TACTICAL	$2,112.00
AIRGAS USA, LLC	$1,426.50	BOUND TREE MEDICAL	$10,441.20
AL NADEAU ELECTRIC LLC	$175.00	BOXES AND BAGS UNLIMITED	$10,731.00
ALLARD'S MARKET	$147.05	BRENNTAG NORTH AMERICA, INC	$1,383.80
ALLIED EQUIPMENT, LLC	$340.00	BRIAN DONAHUE	$2,880.63
AMERICAN EXPRESS	$13,954.17	BRIAN GOSSELIN	$206.80
AMERICAN LEGION	$2,500.00	BUSINESS EQUIPMENT UNLIMITED	$2,515.06
AMERICAN SECURITY ALARM INC	$456.00	C. C. CLEANERS	$600.00
AMERICAN STEEL & ALUMINUM	$717.50	CABANA'S AUTO BODY, INC	$795.95
ANIMAL WELFARE	$2,029.00	CARING UNLIMITED, INC.	$1,373.00
ANIMAL WELFARE SOCIETY INC	$6,360.64	CARPE DIEM COFFEE ROASTING	$422.20
ANNE WHITTEN	$442.84	CASSELLA	$22,140.77
APPLIED INDUSTRIAL TECH.	$135.59	CATERPILLAR FINANCIAL SER.	$28,667.25
AQUABOGGAN WATER PARK	$1,275.00	CENTRAL MAINE POWER CO.	$54,103.86
ARROW INTERNATIONAL, INC	$752.50	CENTRAL TIRE CO., INC.	$1,101.58
ASCAP	$357.00	CHALLENGER TEAMWEAR	$2,108.50
AT&T MOBILITY	$7,196.80	CHANDLER'S AUTOMOTIVE	$5,160.03
ATLANTIC PARTNERS EMS, INC	$840.00	CHRISTINE M. DUDLEY	$1,320.24
ATLANTIC RECYCLING EQUIP.	$7,534.47	CINTAS FIRE PROTECTION	$6,516.41

Vendor	Paid
CINTAS FIRST AID & SAFETY	$546.59
CITY OF SANFORD	$83,198.36
CITY OF SANFORD FIRE DEPT	$2,625.00
CIVIL CONSULTANTS	$326.60
CLEAN O RAMA, INC.	$961.82
CLIA LABORATORY PROGRAM	$150.00
COASTAL TRUCK & AUTO BODY	$659.60
COLLINS SHEET METAL INC	$160.00
COMMUNITY MUTUAL AID ASSOC.	$1,000.00
COMSTAR	$12,577.77
CONSOLIDATED COMM.	$9,946.52
CORELOGIC	$261.38
COUNTY OF YORK	$356,336.53
CRAIG SKELTON	$348.96
CREATIVE PRODUCT SOURCING.	$905.25
CTI COMMUNICATION TECH	$1,762.50
D. A. HURD LIBRARY	$83,440.00
D.J.'S MUNICIPAL SUPPLY INC	$189.90
DAN 'S AUTO & TRUCK REPAIR	$518.00
DANIEL KEZAR	$80.00
DANIEL PELKEY	$2,285.69
DARCY FLAHERTY	$80.00
DAYNA MAYROSE	$150.00
DEB & DUKE MONOGRAMMERS	$1,917.63
DELL MARKETING LP	$2,239.20
DENNIS K. BURKE, INC.	$29,492.67
DEPART. OF ENVIRON. PROTECT	$214.00
DEPT OF PUBLIC SAFETY	$3,250.50
DEREK FITZGERALD	$1,439.11
DEWEY'S LUMBER	$1,400.00
DIGITAL INK PRINTING LLC	$7,510.81
DIRIGO SAFETY, LLC	$125.00
DIRIGO WASTE OIL	$7,047.13
DONALD WYKSTRA	$1,384.82
DOVER MOTOR MART, FM, INC	$6,550.95
DOWN MAINE VETERINARY CLINIC	$283.47
DRUMMOND WOODSUM	$17,679.10
DWAYNE CLEMENT CONST	$400.00
DWAYNE MORIN	$4,100.00
EAGLE POINT GUN/T.J. MORRIS	$1,622.80
EASTERN FIRE SERVICES, INC.	$1,408.06
EDISON PRESS	$4,821.91
ELECTION SYSTEMS & SOFTWARE	$1,183.70
ELECTRIC LIGHT COMPANY, INC.	$2,520.00
ELLIOTT ENTERPRISES, INC.	$71.04
ENE SYSTEMS OF NEW HAMPSHIRE	$95.00
ERIC'S INSTANT LAWNS	$1,795.85
ERNEST ROSE JR	$200.00
EVERETT SMITH	$200.00
EVO ROCK & FITNESS	$1,860.00
F. M. ABBOTT POWER EQUIPMENT	$165.00
FASTENAL CO	$1,134.13
FISHER AUTO PARTS	$96.45
FIX IT DAD	$3,211.00
FLEET SCREEN, LTD	$130.00
FOREMOST PROMOTIONS	$392.83
FREIGHTLINER OF MAINE, INC.	$3,390.09
FUNTOWN/SPLASHTOWN USA, INC	$4,494.00
G.H. BERLIN WINWARD	$191.40
GALETON GLOVES & SAFETY	$76.84

Vendor	Paid
GALLS LLC	$178.19
GENEST PRECAST	$403.00
GEOFFREY ALEVA	$13.85
GERALD SCHULMAIER	$20.00
GILPATRICK PROPERTY SER.	$47,146.00
GIULIANNA DOCARMO	$80.00
GLEN CEFALO	$140.08
GOLDMARK LLC	$8,757.00
GRACE JORDAN	$150.00
GRAY & OSGOOD, LLC	$2,215.82
GRAY FARMS	$129.51
GREAT HILL SURVEY CO.	$280.00
GREEN INSURANCE ASSOCIATES	$1,311.12
GREENWOOD EMERGENCY VEH	$4,904.08
GROUP DYNAMIC, INC	$1,690.00
GUY & SONS CONSTRUCTION	$8,240.00
GUY'S SEPTIC SERVICE	$220.00
HALL BROTHERS CONTRACTING	$15,825.00
HALL IMPLEMENT COMPANY	$632.94
HARRIS SCHOOL SOLUTIONS	$12,258.49
HARRISON SHRADER ENTER.	$5,462.97
HARTFORD TRUCK REPAIR	$3,505.58
HEATHER DEVEREAUX	$160.00
HIGH TECH FIRE PROTECTION	$1,320.00
HILLTOP FUN CENTER LLC	$1,812.00
HOWARD P. FAIRFIELD LLC	$2,722.89
HYGRADE BUSINESS GROUP	$2,618.24
IMAGE TREND	$175.00
INDUSTRIAL PROTECTION SER.	$345.00
INFINITE IMAGING	$1,411.05
INGERSOLL RAND COMPANY	$0.32
JAMES MOULTON	$300.00
JASON LANGELIER	$59.80
JAY TUCCI	$100.00
JB LOCK & KEY	$235.00
JEFFREY A SIMPSON INC	$265.00
JIM'S ALIGNMENT SERVICE	$160.00
JONATHAN KOELKER	$1,350.00
JPMA STAFF DEVELOPMENT SOL.	$1,020.00
JUREK BROTHERS, INC	$2,582.00
KAILYN JACKSON	$80.00
KATELYNN REYNOLDS	$80.00
KATHRYN JACQUES	$1,132.96
KENNEBUNK SAVINGS BANK	$125.00
KENNEBUNK SAVINGS INSURANCE	$4,178.00
KENNETH R. TIBBETTS	$400.00
KIDS FREE TO GROW	$600.00
KORA BAND	$200.00
KORA SHRINE TEMPLE	$300.00
KRISTIE MICHAUD	$777.92
KYLAN BOWDEN	$80.00
KYLE RICHARD	$80.00
LAKES REGION FIRE APPARATUS	$860.00
LANDRY'S FURNITURE BARNS, INC	$820.94
LARRY'S AUTOMOTIVE	$3,773.80
LAUNDERITE CLEANERS	$16.00
LAURIENNE MARTIN	$102.67
LAW ENFORCEMENT OFFICERS	$65.45
LAWSON PRODUCTS INC	$767.43
LIBBY-SCOTT INC	$315,748.90

Vendor	Paid
LITTLEFIELD LANDSCAPING	$535.50
LOWE'S BUSINESS ACCT/GECRB	$3,517.90
MADDIE MARTIN	$80.00
MADHATTER GRAPHICS	$988.00
MAGICAL MOONWALKS	$1,855.00
MAINE ANIMAL CONTROL ASSOC	$50.00
MAINE CHIEFS OF POLICE ASSOC.	$563.50
MAINE MUNICIPAL ASSOCIATION	$102,930.81
MAINE MUNICIPAL TAX COL	$7,847.06
MAINE PERS	$139,964.92
MAINE RESOURCE RECOVERY	$2,197.20
ME STATE FEDERATION OF FIRE	$795.00
ME TOWN & CITY CLERK'S ASSO	$400.00
ME TOWN & CITY MANAGEMENT	$162.77
ME WELFARE DIRECTOR'S ASSOC	$60.00
MARCUS GALE	$300.00
MARDEN'S SURPLUS & SALVAGE	$824.77
MARIANNE BENEDICT	$200.00
MARKS PRINTING HOUSE	$57.50
MARY KINNEY	$1,250.00
MATHESON TRI-GAS, INC	$456.24
MATTHEW BEGIN	$1,350.00
MBOIA	$237.00
MCFARLAND SPRING CORP.	$2,599.85
MEMIC	$13,014.75
MICHAEL D JOHNSON	$9,375.00
MICHAEL DUNN	$100.00
MICK BODYWORKS & TRUCK	$21,491.74
MICK CONSTRUCTION CORP.	$1,425.00
MMEHT	$294,693.21
MORTON SALT	$84,386.47
MPX	$1,125.52
N E ASSOC. OF CHIEFS OF POLICE	$60.00
NADINE GOOKIN	$60.00
NAPA AUTO PARTS	$173.00
NATIONAL ASSOC OF SCHOOL	$395.00
NEPTUNE, INC.	$502.53
NEST & SONS, INC	$2,805.00
NEW ENGLAND SPRAY TECH	$550.00
NEW ENGLAND STATE POLICE	$200.00
NICHOLAS PELLETIER	$136.54
NO. BERWICK ROD & GUN CLUB	$180.00
NOAH MAYROSE	$80.00
NO BERWICK ATHLETIC ASSOC	$150.00
NO BERWICK HISTORICAL SOC	$365.77
NO BERWICK POLICE BENE	$360.00
NO BERWICK SANITARY DIST	$2,226.47
NO BERWICK WATER DIST	$129,500.79
NORTHEAST ELECTRICAL DIST	$72.78
NORTHEAST EMERGENCY APP	$7,823.00
NORTHEAST HYDRAULICS, INC.	$3,252.12
NORTHEAST RESOURCE REC	$1,188.88
OCEANSIDE RUBBISH INC	$26,272.89
OGUNQUIT FIRE COMPANY	$900.00
ORKIN	$1,470.72
OSSIPEE MOUNTAIN ELEC	$1,813.05
OTIS ELEVATOR CO	$4,490.96
OVERHEAD DOOR COMPANY	$3,094.67
P. GAGNON & SON, INC	$49,246.27
PAINTING BY NORTHEAST	$875.00

Vendor	Paid
PHYSIO-CONTROL INC.	$2,808.00
PIKE INDUSTRIES, INC.	$31,084.19
PINE TREE WASTE	$46,115.95
PIONEER REVERE	$304.00
PITNEY BOWES BANK INC	$9,500.00
PITNEY BOWES GLOBAL FINAN	$823.08
POIRIER GUIDE LINES	$19,879.22
PORT CITY ARCHITECTURE	$4,310.00
PORTLAND GLASS - SPRINGVALE	$304.25
PORTLAND PLASTIC PIPE	$6,616.20
POSTER COMPLIANCE CENTER	$69.95
POSTMASTER, NO. BERWICK	$206.00
POWER WASHER	$299.52
QUIRK FORD OF AUGUSTA	$99,497.00
RAYMOND MICHAUD	$120.00
REBECCA CARTER	$236.45
REGISTRY OF DEEDS	$2,833.00
RHR SMITH & CO	$8,000.00
RICHARD ANDERSON	$549.98
ROBERT HARPER	$40.68
ROBERT KEARNS	$1,150.00
ROBERT MOULTON	$292.00
ROGER FRECHETTE	$695.68
S.A. MCLEAN, INC.	$225.00
SAFETY VISION	$866.55
SAM'S CLUB	$245.00
SANEL AUTO PARTS #37	$2,718.19
SANEL NAPA	$2,157.99
SARAH MAYROSE	$156.00
SCHUMACHER CREATIVE DESIGN	$1,170.00
SEACOAST MEDIA GROUP	$5,661.52
SEACOAST SHIPYARD ASSOCI	$500.00
SERVPRO OF SO YORK COUNTY	$866.12
SEXUAL ASSAULT RESPONSE SER	$500.00
SHOEM SWEEPING SERVICES	$3,421.25
SIRCHIE FINGER PRINT LAB.	$625.80
SKILLPATH SEMINARS	$33.27
SMHC WORK WELL BIDDEFORD	$226.00
SMITTY'S	$840.00
SMPDC	$12,853.07
SO MAINE AGENCY ON AGING	$3,300.00
SO MAINE COMMUNICATIONS	$1,605.05
SO MAINE DISTRICT #1 TRA	$500.00
SO MAINE VETRANS'	$1,000.00
SOUTHWORTH PLANETARIUM	$200.00
SOUTHWORTH-MILTON, INC.	$8,085.80
SPECIALTY SERVICES INC	$4,211.99
SPECIALTY VEHICLES, INC.	$216,986.50
STAPLES CREDIT PLAN	$5,648.26
STEPHEN PEASLEY	$827.27
STEVE GRAY	$195.16
STEVEN LANGELIER	$8.41
STEVEN VINCENT	$623.75
STEVE'S LOCK SHOP	$254.00
STRYKER SALES CORP	$501.84
SULLIVAN TIRE	$586.78
SULLIVAN TIRE OF MAINE LLC	$3,563.77
SUNBELT RENTALS	$4,491.60
SWAN ISLAND PRESS	$462.00
SWAN SCREEN PRINTING	$156.50

Vendor	Paid
SWANK MOTION PICTURES	$435.00
TAYLOR RENTAL	$183.90
THE LIFEFLIGHT FOUNDATION	$500.00
THOMAS COLLEGE	$500.00
THOMAS L WELLWOOD	$2,500.00
TIME WARNER CABLE	$3,630.60
TIMOTHY NIEHOFF	$850.00
TMDE CALIBRATION LABS, INC.	$2,807.01
TOWER PUBLISHING	$92.00
TOWN OF BERWICK	$5,268.83
TOWN OF ELIOT	$16,000.00
TOWN OF KITTERY	$170.00
TOWN OF NORTH BERWICK	$133,150.78
TOWN OF SOUTH BERWICK	$52,427.21
TREASURER MSAD #60	$8,791,641.26
TREASURER STATE OF MAINE	$615,214.97
TREASURER STATE OF ME INLAN	$41,628.82
TRI-CITY MASONRY, INC	$807.20
TRI-CITY TOOL CRIB	$971.27
TRITECH	$8,148.75
TUT'S TROPHIES & AWARDS	$903.50
UL LLC	$545.00
UNDERWOOD ENGINEERS, INC.	$2,806.40
UNITED STATES TREASURY	$46.55
UNIVERSITY OF MAINE AT ORONO	$500.00
UNIVERSITY OF NEW HAMPSHIRE	$1,000.00
URBAN AIR TRAMPOLINE PARK	$1,305.00
US BANK CORPORATE TRUST	$174,167.25
VERIZON WIRELESS	$1,920.76
VFIS BENEFITS DIVISION	$44,566.00
VIKING-CIVES OF MAINE	$13,928.50
VIP CHARTER COACHES, INC.	$1,600.00
W B MASON CO., INC.	$3,695.82
WALMART COMMUNITY BRC	$4,041.67
WARREN'S OFFICE SUPPLIES	$400.77

Vendor	Paid
WAS CONSULTING, INC	$235.00
WEIR'S MOTOR SALES, INC	$1,960.40
WELLS EMERGENCY MEDICAL SER	$218.00
WENDI DAUDELIN	$178.69
WENTWORTH DOUGLAS HOSPITAL	$240.45
WHEN TO WORK, INC	$200.00
WHITE SIGN	$1,115.30
WILLIAM E GERRY	$650.00
WITMER PUBLIC SAFETY GROUP	$542.74
YORK AMBULANCE ASSOCIATION	$2,970.00
YORK COUNTY CHIEFS ASSOC	$100.00
YORK COUNTY COMM ACTION	$2,250.00
YORK CO REGISTRAR OF DEEDS	$260.00
YORK'S WILD KINGDOM	$1,391.00
TOTAL	**$12,808,926.89**

Town of North Berwick Employees Salaries FY 2019

Name	Position	Regular	Overtime	Total Salary
MARIANNE BENEDICT	Dep. Treasurer	$52,634.38		$52,634.38
KATHRYN JACQUES	Dep. Tax Collector	$57,324.80		$57,324.80
CHRISTINE DUDLEY	Town Clerk	$57,324.80		$57,324.80
REBECCA CARTER	Customer Service Rep.	$30,171.47		$30,171.47
SUSAN NIEHOFF	Stenographer	$5,170.65		$5,170.65
TIMOTHY KEZAR	Moderator	$200.00		$200.00
BARRY ABBOTT	Moderator	$75.00		$75.00
DWAYNE MORIN	Town Manager	$111,276.00		$111,276.00
ROGER FRECHETTE	Code Enforcement Officer	$65,667.60		$65,667.60
WENDY COWAN	Selectman	$1,000.00		$1,000.00
MICHAEL JOHNSON, JR.	Selectman	$1,000.00		$1,000.00
JONATHAN HALL	Selectman	$1,200.00		$1,200.00
MICHAEL JOHNSON, SR	Selectman	$1,000.00		$1,000.00
CHARLES GALEMMO	Selectman	$1,000.00		$1,000.00

Name	Position	Regular	Overtime	Total Salary
LAURA EVES	Ballot Clerk	$140.00		$140.00
SUSAN CALER	Ballot Clerk	$280.25		$280.25
LISA CORCORAN	Ballot Clerk	$217.00		$217.00
SUSAN OUELLETTE	Ballot Clerk	$280.25		$280.25
LINDA PETERSON	Ballot Clerk	$302.25		$302.25
GREGG DREW	Ballot Clerk	$140.00		$140.00
MICHAEL JOHNSON	Ballot Clerk	$140.00		$140.00
NANCY DENNETT	Ballot Clerk	$140.00		$140.00
SHIRLEY PATASTONE	Ballot Clerk	$140.00		$140.00
GRETCHEN WEST	Ballot Clerk	$122.00		$122.00
KAREN CORDIER	Ballot Clerk	$217.00		$217.00
JOANN FOSTER	Ballot Clerk	$140.00		$140.00
SHARON LITVINCHYK	Ballot Clerk	$155.00		$155.00
EUGENE KELLEY	Custodian	$4,788.00		$4,788.00
RICHARD WILSON	Custodian	$8,830.25		$8,830.25
STEPHEN PEASLEY	Police Chief	$86,860.80	$495.00*	$87,355.80
LEO HARRIMAN	Police Captain	$40,903.20		$40,903.20
JAMES MOULTON	Police Lieutenant	$73,371.72	$382.50*	$73,754.22
ROBERT KEARNS	Police Sergeant	$63,255.00	$382.50*	$63,637.50
JONATHAN KOELKER	School Resource Officer	$57,750.02	$6,920.95*	$64,671.15
DANIEL PELKEY	Patrolman	$58,112.40	$7,468.09*	$65,580.49
TIMOTHY NIEHOFF	Patrolman	$46,458.94	$3,394.56*	$49,853.50
MATTHEW BEGIN	Patrolman	$42,852.51	$5,734.68*	$48,587.19
BRIAN DONAHUE	Patrolman	$47,937.78	$4,469.28*	$52,407.06
ROBERT WELCH	Patrolman	$19,602.44	$1,773.12*	$21,375.56
PATRICK ROY	Patrolman	$34,998.72	$4,587.12*	$39,585.84
WENDI DAUDELIN	Police Secretary	$47,844.00	$474.08*	$48,314.08
MARTIN MORRISSEY	Reserve Officer	$4,042.44	$607.50*	$4,649.94
KEITH PAGE	Reserve Officer	$1,741.83		$1,741.83
CHAD GERRISH	Reserve Officer	$0.00	$202.50*	$202.50
DANA THERIAULT	Reserve Officer	$7,702.70	$855.00*	$8,557.70
TODD HODGDON	Reserve Officer	$18,384.01	$901.80*	$19,285.81
JASON LEGERE	Reserve Officer	$171.48		$171.48
MARY KINNEY	ACO	$9,820.00		$9,820.00
DONNA JAMES	Crossing Guard	$2,500.00		$2,500.00
CARRIE BROWN	Crossing Guard	$1,400.00		$1,400.00
MICHAEL DUNN	Road Foreman	$58,830.06	$7,319.90	$66,149.96
ERNEST ROSE JR	Public Works	$44,141.20	$4,916.34	$49,057.54
EVERETT SMITH	Public Works	$43,877.45	$4,410.60	$48,588.05
ROBERT MOULTON	Public Works	$43,930.20	$4,995.47	$48,925.67
ROBERT ROBBINS	Winter Public Works	$4,899.34		$4,899.34
ROBERT PLACE	Winter Public Works	$8,812.80		$8,812.80
JOHN PLACE	Winter Public Works	$4,612.95		$4,612.95
DARRYL MOORE	Winter Public Works	$3,975.00		$3,975.00
RICHARD ANDERSON	Transfer Station Super.	$46,845.00	$236.25	$47,081.25
KATE PHINNEY	Recycling Attendant	$20,065.48		$20,065.48
KEN ALLEN	Recycling Attendant	$122.40		$122.40
BETH PARKER	Recycling Attendant	$2,802.80		$2,802.80
JESSICA BARNES	Recycling Attendant	$3,510.65		$3,510.65
KRISTIE MICHAUD	Parks and Recreation Dir.	$49,582.27		$49,582.27
SHELBY HOWE	Summer Recreation	$1,897.50		$1,897.50
LAURA KIRKPATRICK	Summer Recreation	$1,822.50		$1,822.50
BARBARA COUTURE	Summer Recreation	$990.00		$990.00

Name	Position	Regular	Overtime	Total Salary
DANIEL KEZAR	Summer Recreation	$1,892.50		$1,892.50
SARA MAYROSE	Summer Recreation	$1,987.13		$1,987.13
DARCY FLAHERTY	Summer Recreation	$2,576.25		$2,576.25
DEANNA MORROW	Summer Recreation	$2,497.50		$2,497.50
KYLAN BOWDEN	Summer Recreation	$1,878.31		$1,878.31
KAILYN JACKSON	Summer Recreation	$1,819.38		$1,819.38
ALEX UPTON	Summer Recreation	$1,847.50		$1,847.50
HANNAH HOWES	Summer Recreation	$3,020.50		$3,020.50
MADELINE MARTIN	Summer Recreation	$2,160.38		$2,160.38
KYLE RICHARD	Summer Recreation	$1,897.50		$1,897.50
BRIAN GOSSELIN	Fire Chief	$7,196.37		$7,196.37
LARRY STRAFFIN	Dep. Fire Chief	$7,193.95		$7,193.95
MARK KELEWAE	Fire Captain	$5,000.64		$5,000.64
ROBERT ROBBINS	Fire Captain	$4,734.14		$4,734.14
RYAN SPRUSANSKY	Fire Lieutenant	$3,394.78		$3,394.78
JASON COFFIN	Fire Lieutentant	$3,935.22		$3,935.22
MICHAEL KELEWAE	Firefighter	$113.32		$113.32
JASON LANGELIER	Firefighter	$839.11		$839.11
STEVEN LANGELIER	Firefighter	$26.43		$26.43
CRAIG CURTIS	Firefighter	$1,498.16		$1,498.16
DAVID PARKER	Firefighter	$1,340.67		$1,340.67
JEFFREY HOLSHOUSER	Firefighter	$1,472.24		$1,472.24
STEVE VINCENT	Firefighter	$458.12		$458.12
LESLIE PARKER	Firefighter	$355.09		$355.09
RYAN BABCOCK	Firefighter	$479.65		$479.65
JOSHUA GOSSELIN	Firefighter	$440.37		$440.37
DEREK FITZGERALD	Firefighter	$500.86		$500.86
JOHN CLARK	Firefighter	$268.56		$268.56
MICHAEL BARKER	Firefighter	$65.44		$65.44
SCOTT BEAUDET	Firefighter	$405.67		$405.67
NICK CHARLESTON	Firefighter	$647.16		$647.16
SHAWN BAKER	Firefighter	$528.00		$528.00
CONNER FECTEAU	Firefighter	$335.65		$480.53
TOBY BOWDEN	Firefighter	$1,351.78		$1,351.78
DANIEL DUGAL	Firefighter	$232.29		$232.29
JEFFEERY FENDICK	Firefighter	$334.89		$334.89
CONNOR FECTEAU	Firefighter	$278.10		$278.10
WILLIAM GERRY	Firefighter	$1,467.23		$335.65
ANGEL SALLY	Firefighter	$2,196.09		$2,196.09
ZACHARY PHIPPS	Firefighter	$666.28		$666.28
ROBERT HARPER	Firefighter	$48.00		$48.00
ANNE WHITTEN	Planning Board	$180.00		$180.00
MATTHEW QUALLS	Planning Board	$210.00		$210.00
DAVID BALLARD	Planning Board	$225.00		$225.00
JON MORSE	Planning Board	$240.00		$240.00
GEOFFREY ALEVA	Planning Board	$195.00		$195.00
ANNETTE HUME	Planning Board	$195.00		$195.00
SCOTT STRYNAR	Planning Board	$150.00		$1505.00
TOTALS		**$1,478,280.50**	**$60,527.24**	**$1,538,807.74**

* The majority of the Police Department overtime costs were funded through grants and private service jobs.

Tax Payer Lists for the Town of North Berwick

FY 2018 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,

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

Board of Assessors

TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2020 - REAL ESTATE

Property Owner	Taxes	Property Owner	Taxes
184 HIGH ST. LLC	$1,924.13	ANDERSON, JAMES F	$2,539.16
19 MAIN STREET, LLC	$4,208.88	ANDERSON, JEFFREY R	$2,355.15
400 4TH AVENUE LLC	$18,258.24	ANDERSON, JUDITH J.	$2,432.95
400 4TH AVENUE LLC	$8,583.25	ANDERSON, JUDITH J.	$414.96
400 4TH AVENUE LLC	$19,494.47	ANDERSON, MARK J	$4,054.51
400 4TH AVENUE LLC	$6,893.77	ANDERSON, MARY BRAY	$3,763.05
ABBOTT, BARRY E	$3,328.33	ANDERSON, MIRANDA LEIGH	$1,354.80
ABBOTT, BERNARD C	$2,019.23	ANDERSON: AKA BRYS,	$4,337.32
ABBOTT, JOANNE I	$2,574.98	ANDREWS, FLORENCE E	$2,531.75
ABBOTT, MARTHA	$3,060.33	ANGERS, MARK B., ESTATE	$4,076.74
ABBOTT, ROBERT B JR	$2,915.84	ANGERS, MARK B., ESTATE	$1,094.21
ABBOTT, TIMOTHY J	$3,906.31	ANGERS, NICHOLAS M	$2,421.84
ACTION BUILDERS, INC.	$822.51	ANTONIO, DAVID	$1,225.12
ADAM BLAIKIE &	$639.73	ARCHAMBAULT, JOHN P	$3,642.02
ADAM BLAIKIE &	$633.55	ARCHER, LOGAN	$2,435.42
ADAM BLAIKIE &	$657.02	ARCHER, LOGAN	$3,020.81
ADAM BLAIKIE &	$631.09	ARCHIBALD, THOMAS M	$3,139.37
ADAM BLAIKIE &	$602.68	ARCHIE, JAMIE E	$3,191.24
ADAM BLAIKIE &	$843.51	ARMSTRONG, SHEA J	$2,824.45
ADAM BLAIKIE &	$852.15	ARNAUDIN, ROBERT A	$1,407.90
ADAMS, EMILY C. ,	$2,371.20	ARSENEAULT, JO ANN	$1,642.55
ADAMS, JOSEPH C	$1,648.73	AT & T MOBILITY	$3,504.93
AGAR, KEITH W. &	$3,858.14	ATHANS, GREGORY G	$4,770.81
AHAM, MAGALY EILEN	$24.70	AUBIN, ROBERT	$2,681.19
AHLQUIST, GREGORY L	$2,208.18	AUSTIN, DEBRA L	$2,896.08
AIREY, JOHN E. JR., &	$904.02	AUSTIN, JAMES P III	$1,853.74
ALAIMO, LUCINDA	$2,394.67	AUSTIN, JAMES P III	$50.64
ALBERT, DONALD E	$3,181.36	AUSTIN, JAMES P III	$810.16
ALDRICH, ANDREW P. &	$3,112.20	AVERY, FREDERICK	$4,793.04
ALEVA, GEOFFREY R	$2,939.30	AYALA, JESSIE V	$2,379.84
ALEXANDER, JULIANNE	$3,009.70	BABCOCK, DAVID M	$2,042.69
ALEXANDRE, ROGER	$3,706.24	BABCOCK, MARY A	$1,858.68
ALLAIN, DERIK DANIEL	$876.85	BACCON, JIMMIE L	$4,160.72
ALLAIRE, ARTHUR	$3,939.65	BAILEY, ROBERT W	$2,565.09
ALLAIRE, MICHAEL T	$559.46	BAILLARGEON, ROBERT M	$1,636.38
ALLAIRE, MICHAEL T	$4,287.92	BAJDEK FAMILY LIVING	$3,028.22
ALLARD, THOMAS J	$2,556.45	BAKER, DANIEL & MELETA	$4,240.99
ALLEN, ABNER J	$2,315.63	BAKER, ROBERT STANLEY	$4,838.73
ALLEN, BEVERLY	$3,306.10	BAKER, SHAWN G	$2,999.82
ALLEN, GREGORY M	$2,551.51	BALESTRA, EDWARD	$3,797.63
ALLEN, IRENE S	$2,305.75	BALFOUR, STEPHEN L	$3,046.75
ALLEN, JEFFREY P	$2,691.07	BALLARD, DAVID W	$5,888.48
ALLEN, MICHAEL L	$2,966.47	BALLOU, EDMUND W SR	$2,147.67
ALLEN, SCOTT D	$3,129.49	BALLOU, EDMUND W SR	$794.11
ALLEN, SCOTT D	$134.62	BANGERT, TYLER M	$1,842.62
ALONZI, PAMELA	$904.02	BANK OF AMERICA	$3,308.57
ALTON ROLLINSFORD, LLC	$1,010.23	BARKER, MICHAEL J	$1,972.30
ALWIN, JACQUELINE R	$2,428.01	BARKER, MICHAEL J	$2,871.38
AMELL, DEBORAH A	$1,909.31	BARNES, JAMES M	$5,438.94
AMIDON, ROBERT M	$4,923.95	BARNES, MICHAEL L	$2,423.07
AMIDON, ROBERT M	$1,037.40	BARNETT, JOHN R	$2,820.74
AMIDON, ROBERT M	$184.02	BARNUM, STEVEN & MARY,	$3,148.02
ANDERSON, DONALD L.,	$4,760.93	BARON, JEREMY	$5,392.01
ANDERSON, DONALD L.,	$2,608.32	BARON, JERRY A	$3,320.92
ANDERSON, JAMES F	$2,880.02	BARONOWSKI, JOHN A	$3,109.73

Property Owner	Taxes	Property Owner	Taxes
BARR, TIMOTHY J	$2,708.36	BEST, BONNIE A	$3,469.12
BARRON, ROSALYN,	$171.67	BEST, BONNIE A	$327.27
BARROWS, DANNY C	$2,530.52	BETTS, MARK R	$3,703.77
BARRY, ERIC P	$2,642.90	BIDODEAU, JONATHAN	$2,587.32
BARRY, ERIC P	$349.51	BIGOS, DONALD E	$4,149.60
BARTLETT, BRIAN D	$3,801.33	BILLING, JAMES M	$4,676.95
BARTLETT, DANIEL F	$2,215.59	BILLINGS, LAURIE J	$2,341.56
BARTLETT, DEBRA A	$876.85	BILODEAU, JONATHAN P	$2,282.28
BARTLETT, SARAH E	$104.98	BIRCH, WENDELL C	$833.63
BARTO, SHIRLEY M	$1,827.80	BIRCH, WENDELL C	$2,376.14
BATARAN, KARL A	$4,150.84	BIRMINGHAM, BERNARD M	$2,561.39
BATSON, ROLAND R	$221.07	BISSON, MELANIE K	$5,350.02
BATTIS, JOHN S	$1,062.10	BLAIS, COREY M	$3,169.01
BAUNEG BEG LAND	$926.25	BLAIS, DOUGLAS G	$1,677.13
BAUNEG BEG LAND	$921.31	BLAIS, RONALD P	$3,522.22
BAUNEG BEG LAND	$927.49	BLAISDELL, BETTY J	$2,336.62
BAXTER, CHARLES THOMAS	$2,504.58	BLAISDELL, TERRANCE E	$2,765.17
BAXTER, CHRISTOPHER	$1,670.96	BLAKE, MONICA R	$2,677.48
BEAL, KELLY	$2,310.69	BLATCHFORD, LYND T	$3,249.29
BEALS, AUDREY S	$3,670.42	BLIER, ALBERT C	$2,077.27
BEAMIS, ROBERT P	$3,612.38	BOARDMAN, GLEN	$2,367.50
BEAMIS, SEAN C	$5,799.56	BODWELL, DALE H	$3,520.99
BEAN, JOSHUA J	$1,984.65	BODWELL, DEBRA A	$1,600.56
BEAN, ROBERT E	$1,825.33	bodwell, leslie r	$3,692.65
BEANE, WILLIAM A	$3,443.18	BOHRER, CHARLES	$2,337.86
BEATTIE, BEVERLY ABBOTT	$1,628.97	BOISVERT, RICHARD A	$19,093.10
BEAUDET, MARCEL A	$2,059.98	BOIVIN, TRUSTEES, LEO	$3,940.89
BEAUDET, SCOTT	$1,882.14	BOLDUC, DALE J	$2,725.65
BEAUDOIN, NORMAN L	$3,356.73	BOLZ, STEPHEN D	$3,096.15
BEAUDOIN, PAUL A II	$3,824.80	BONENFANT, JODY P	$2,161.25
BEAUPRE, DONALD A	$4,979.52	BORENSTEIN, DONALD F	$479.18
BEAUPRE, MICHAEL A	$2,350.21	BORENSTEIN, DONALD F	$316.16
BEAUREGARD, RAYMON W	$2,726.88	BOSTON, ALVIN M	$5,246.28
BEGIN, NELSON	$3,922.36	BOSTON, EDWARD	$869.44
BELANGER, DAWN MARIE	$2,203.24	BOSTON, JEAN A	$2,043.93
BELANGER, THOMAS A	$2,624.38	BOSTON, JEAN A	$322.33
BELL, MARY MARGARET	$2,393.43	BOSTON, JOEL JAY	$2,520.63
BELL, REIKO P	$1,851.27	BOSTON, JOSHUA	$3,579.03
BELL, ROBERT E JR	$2,069.86	BOSTON, KAREN	$2,537.93
BELLEAU WAYNE M & DEBRA	$2,492.23	BOSTON, KATHLEEN C.	$2,148.90
BELMAIN, RICHARD R	$3,345.62	BOSTON, KENNETH L SR	$723.71
BEMIS, JOHN M	$2,892.37	BOSTON, MICHELE N	$1,495.59
BENCHERIF, RAY M	$1,846.33	BOSTON, PAUL V	$2,730.59
BENEDICT, JAMES	$372.97	BOSTON, PRISCILLA	$1,768.52
BENEDICT, JAMES R	$2,139.02	BOSTON, RANDOLPH H	$2,221.77
BENNETT, ALFRED R	$2,854.09	BOSTON, WALTER H	$3,133.20
BENNETT, AMBERIE ALICIA	$1,582.04	BOSTON, WALTER H	$1,217.71
BENTLEY, DAVID E	$2,781.22	BOUCHARD, DONNA L	$1,474.59
BENTLEY, DICK E	$2,803.45	BOUCHARD, NICHOLAS J	$1,835.21
BENTLEY, TRAVIS	$2,318.09	BOUCHER, ARIANA	$3,713.65
BERARD, JAMES P	$2,640.43	BOUCHER, STEPHEN D	$2,735.53
BERESHNY, DEBRA A	$5,128.96	BOUCHER, T JUDE	$3,847.03
BERESHNY, DENNIS	$596.51	BOULIER, ELISSA M	$1,893.26
BERGENDAHL, ERIC	$2,502.11	BOURASSA, STEPHEN B	$2,031.58
BERKLEY PROPERTIES INC	$1,200.42	BOURBON, ANTHONY A	$2,553.98
BERNIER, ROBERT D	$3,341.91	BOURBON, CASEY P	$2,163.72
BEROUNSKY, MICHAEL H.	$2,116.79	BOURNE, JAY M	$1,375.79
BEROUNSKY, SOPHIE P.	$3,339.44	BOWDEN, TOBY P	$2,211.88
BEROUNSKY, WAYNE L	$2,639.20	BOWEN, JAMIE A	$2,867.67
BERRY, RALPH H	$2,908.43	BOWLES, LINDA PR	$1,196.71

Property Owner	Taxes	Property Owner	Taxes
BOYLE, MILTON L JR	$3,910.01	BURGESS, JENNIFER A	$3,851.97
BRACKETT, COLLEEN	$62.99	BURKS, MICHAEL J	$1,472.12
BRADBURN, MARILYN J.,	$2,348.97	BURNETT, TRACY A	$2,943.01
BRADBURN, MARILYN J.,	$2,545.34	BURNHAM, RANDALL WYMAN	$2,276.11
BRADLEY, DOUGLAS	$3,022.05	BURROWS, CODY J	$1,851.27
BRAGDON, BETSY	$2,838.03	BUTCHER, DONNA E	$4,700.41
BRAGDON, BETSY	$83.98	BUTLAND, JEFFREY K	$1,694.42
BRAGDON, RALPH E	$1,157.20	BUTLAND, JEFFREY, PR K	$80.28
BRAGDON, RICHARD M	$1,889.55	BUZZELL, DENNIS	$2,230.41
BRALY, RICHARD W	$3,828.50	BYRNE III, CHARLES J	$3,702.53
BRAY, JOHN A	$2,376.14	BYRON, JAMES A. & JOAN	$883.03
BRELIS, NATHAN A	$2,582.38	CACOULIDIS, JOY	$2,224.24
BRETON, LEONA & WILFRED	$2,098.27	CAHOON, MARK H	$2,105.68
BREZAK, PAMELA L	$1,784.58	CAHOON, MARK H	$1,906.84
BREZAK, TIMOTHY JAY	$2,384.79	CAHOON, RAYMOND S	$2,004.41
BRICK HOUSE LLC	$5,299.39	CAMDEN, DONALD J SR	$2,839.27
BRIDGE, DONALD H	$1,992.06	CAMERON, BARBARA A	$3,276.46
BRIDGE, WAYNE	$833.63	CAMERON, BARBARA A	$1,086.80
BRIDGEO, ERIN LEE	$1,862.38	CAMIRE, CHARLES R	$3,128.26
BRIDGES, PATRICK D	$2,127.91	CAMIRE, DAVID	$3,977.94
BRIGGS, JOSEPH J	$2,598.44	CAMPBELL, CAROL ANN	$1,791.99
BRIGGS, KERRY D	$3,982.88	CAMPBELL, CAROL ANN	$892.91
BRITT, RUSSELL A	$984.30	CAMPBELL, KYLE JOSEPH	$1,950.07
BROADHURST, THOMAS J	$2,152.61	CAMPBELL, SARAH B	$4,904.19
BRONDER CONSTRUCTION,	$3,149.25	CANFIELD, SIDNEY J	$2,577.45
BRONDER, RICHARD J JR	$6,072.50	CARAMIHALIS, ANDREW	$3,800.10
BRONDER, RICHARD J., JR	$684.19	CARDIN, LORRAINE C	$2,246.47
BRONSON, DENNIS J	$1,957.48	CARLSON, GLENN A	$2,452.71
BROOKER, JEFFREY S	$2,353.91	CARLSSON, ANN-DEBORAH	$2,446.54
BROOKER, MICHAEL L	$1,731.47	CARON, MICHAEL A	$1,854.97
BROOKS, JOHN M	$2,269.93	CARPENTER, LOIS A	$1,926.60
BROOKS, MACKENZIE E	$2,484.82	CARPENTER, MICHAEL	$1,742.59
BROOKS, STACEY; SCOTT,	$1,972.30	CARR, RONNIE G	$979.36
BROOKS, TERESA T	$626.15	CARR, SHAUN	$2,708.36
BROTHER, INA	$3,754.40	CARRIER, STEPHANE P	$3,424.66
BROUGHAM REO OWNER,	$2,428.01	CARTER, CHUCK	$3,167.78
BROW, DENNIS J	$3,582.74	CARUS, CLARA	$2,781.22
BROWN, AUDREY C	$1,265.88	CASE, STEPHEN SCOTT,	$1,139.91
BROWN, BENJAMIN M	$2,334.15	CASE, STEPHEN SCOTT,	$2,056.28
BROWN, DERRICK	$2,174.84	CASEY, MICHAEL A	$815.10
BROWN, FREDERICK W	$1,672.19	CASHELL, LAURA B	$4,355.85
BROWN, JASON C	$4,144.66	CASON, DANIEL G	$3,963.12
BROWN, LINDA M	$2,603.38	CASSELLA, GERALD	$1,596.86
BROWN, MICHELLE J	$2,478.65	CASSELLA, GERALD D	$2,671.31
BROWN, STEVEN E	$385.32	CENTRAL MAINE POWER CO	$836.10
BROWN, STEVEN E	$864.50	CENTRAL MAINE POWER CO	$973.18
BROWN, STEVEN E	$137.09	CENTRAL MAINE POWER CO	$206,403.08
BROWN, STEVEN E	$74.10	CENTRAL MAINE POWER CO	$912.67
BROWN, STEVEN E	$107.45	CENTRAL MAINE POWER CO	$1,493.12
BRUCE, SHANE R	$3,140.61	CENTRAL MAINE POWER CO	$941.07
BRUNELLE, RICHARD J JR	$1,715.42	CENTRAL MAINE POWER CO	$1,227.59
BRYANT, DONNA L	$2,629.32	CENTRAL MAINE POWER CO	$1,202.89
BRYANT, JAMES R	$1,783.34	CENTRAL MAINE POWER CO	$992.94
BUCK, JOLENE L	$2,234.11	CENTRAL MAINE POWER CO	$1,116.44
BUCKLEY, IVONA	$1,968.59	CENTRAL MAINE POWER CO	$1,165.84
BUDNIK, ALICJA C	$2,707.12	CENTRAL MAINE POWER CO	$926.25
BUFFINTON, REBECCA J	$2,804.69	CENTRAL MAINE POWER CO	$811.40
BURBANK, DAVID D	$2,954.12	CENTRAL MAINE POWER CO	$912.67
BURBANK, LORETTA H	$1,779.64	CENTRAL MAINE POWER CO	$1,021.35
BURBANK, RICHARD E	$2,413.19	CERICOLA, GUY L	$2,131.61

Property Owner	Taxes	Property Owner	Taxes
CESARIO, SARAH	$2,497.17	COLE, DONALD E	$3,161.60
CHABOT, RAYMOND P	$1,838.92	COLE, ROBERT G JR	$2,761.46
CHACE, ASHLEY MARIE	$3,341.91	COLE, TERESA L	$1,548.69
CHADBOURN, MATTHEW R	$185.25	COLE, WALKER B	$2,630.55
CHADBOURNE, DEBRA B	$3,259.17	COLEMAN, GAIL	$2,683.66
CHADBOURNE, EBEN J	$3,191.24	COLEMAN, PATRICK S	$3,250.52
CHADBOURNE, JOSIE L	$2,163.72	COLLARD, SALLY D	$3,115.91
CHAMBERS, JAMES I	$974.42	COLLETTE, GRACE E	$3,672.89
CHAMPLIN, SUSAN E	$4,079.21	COLLINS, BRIAN R	$2,153.84
CHAN, WENDY	$4,642.37	COLLINS, KIERAN F	$2,288.46
CHANDLER, KYLE	$3,278.93	COLLINS, MICHAEL L	$3,419.72
CHANDLER, KYLE O	$1,189.31	COLUCCI, MARIO R JR	$3,241.88
CHANDLER, WILLIAM M	$3,120.85	CONGREGATIONAL CHURCH	$2,404.55
CHAPIN, MARJORIE R	$3,306.10	CONLEY, MARK W	$1,826.57
CHAPPELL, JANET L	$2,445.30	CONNELLY, IRVING D	$3,629.67
CHAPPELL, JANET L	$79.04	CONNELLY, STEVEN G	$2,457.65
CHARLES W NUTTER	$3,517.28	CONNELLY, STEVEN G	$166.73
CHARLESTON, NICHOLAS	$1,440.01	CONNOLLY, FRANCIS A	$2,630.55
CHASE, JOHN R	$3,460.47	CONNOLLY, FRANCIS A	$1,089.27
CHEEVER, ANDREW D	$4,038.45	CONOVER, MARY LOU PER.	$1,305.40
CHENEY, ERIC	$2,416.90	CONWAY, PATRICIA	$1,558.57
CHENEY, GLENDON L	$1,953.77	COOK, NANCY E	$2,570.04
CHICOINE, GREGG	$2,043.93	COOK, PETER	$80.28
CHILICKI, MARK E	$3,672.89	COOK, PETER W	$1,249.82
CHURCHILL, DONALD	$1,238.71	COOK, VICTORIA	$2,767.64
CHURCHILL, DREW	$2,972.65	COOKE, EMILY	$2,875.08
CIDER MILL POND TRUST	$1,754.94	COOLEY, LESTER W	$1,690.72
CIPOLLA, FABIO S	$5,383.37	COOMBS, DAVID W	$1,758.64
CK STORAGE, LLC	$768.17	CORBIN, FREDERICK J	$3,123.32
CLAFLIN, BRUCE B	$2,761.46	CORCORAN, DONNA R	$3,381.43
CLARK, EDWARD J JR	$2,223.00	CORCORAN, LISA P	$2,721.94
CLARK, ELIZABETH P	$2,534.22	CORDIER, RICHARD J JR	$3,094.91
CLARK, FREDERICK M	$3,055.39	CORNING, SETH J	$2,898.55
CLARK, FREDERICK M	$913.90	CORRIVEAU, MICHAEL R	$2,518.17
CLARK, HAROLD R	$2,996.11	COSTA, AMBER G	$2,688.60
CLARK, MATTHEW E	$190.19	COTE, BLAIN A	$3,159.13
CLARK, MATTHEW E	$27.17	COTE, RONALD H. &	$4,350.91
CLARK, MATTHEW E	$37.05	COTE, THOMAS P	$4,575.68
CLAUSON, STEPHEN A	$3,367.85	COTTY, JESSE J III	$1,417.78
CLAVET, RANDY R	$3,917.42	COTTY, JESSE T III	$3,797.63
CLEMENT, DALE	$985.53	COULOMBE, MARK C	$2,330.45
CLEMENT, DALE	$2,508.29	COUNTRY ESTATES, LLC	$13,004.55
CLEMENT, DWAYNE R	$2,779.99	COUNTRY ESTATES, LLC	$116.09
CLEMENT, ROBERT	$2,419.36	COUNTRY ESTATES, LLC	$92.63
CLEMENT, ROBERT T	$780.52	COUNTRY ESTATES, LLC	$2,246.47
CLEMENT, SHERI L	$4,102.67	COUNTRY ESTATES, LLC	$2,683.66
CLOCK, DALE	$1,509.17	COUNTRY ESTATES, LLC	$2,416.90
CLOCK, DALE A	$45.70	COURNOYER, ERIC M	$6.18
CLOCK, DALE A	$1,083.10	COURT, CRAIG	$1,494.35
CLOUGH, BRIAN B	$2,553.98	COURT, CRAIG	$1,390.61
CLOUGH, NORMAN D	$3,871.73	COURTEAU, ANDREW R.	$644.67
CLOUGH, ROBERT D	$2,589.80	COURTEAU, ANDREW R.	$3,680.30
CLOUGH, STANLEY	$1,825.33	COUTURE, GARY	$4,007.58
CLUFF, THOMAS R	$2,808.39	COUTURE, WAYNE B	$2,784.93
COFFEREN, RAY	$1,280.70	COWAN WENDY P.	$3,766.75
COFFEY, ALEXANDER	$608.86	CR OF HOLLYWOOD, LLC	$3,035.63
COFFIN, KATE G	$2,358.85	CRACKNELL, RICHARD D	$1,585.74
COFFIN, LOUISE J	$2,831.86	CRAGIN, PATRICK J	$12.35
COLE, BRIAN A	$2,980.06	CRAGIN, PATRICK J JR	$13.59
COLE, BRIAN A	$426.08	CRAGIN, PATRICK J JR	$14.82

Property Owner	Taxes	Property Owner	Taxes
CRAGIN, PATRICK J JR	$14.82	DELPHI HOLDING IX, LLC	$10,262.85
CRAIG, ALAN B. & MARY	$2,116.79	DEMERS, MARK S	$3,850.73
CRESWELL, DON S SR	$949.72	DENNETT, JOHN S	$3,191.24
CRETEAU, ROBERT F	$3,839.62	DENONCOUR, WILLIAM	$3,055.39
CRISPIN, RICHARD W	$3,803.80	DEPERRIO, JASON A	$432.25
CROCKER, HELEN	$2,800.98	DERBY, PETER D	$2,855.32
CROSS, PERCY A	$3,444.42	DEROCHEMONT, KENNETH A	$3,209.77
CROSS, STEPHEN N	$1,750.00	DEROSA, NICHOLAS A	$3,124.55
CROTEAU, LEON E	$3,050.45	DERRICO, THOMAS	$83.98
CROVETTI, CHAD N	$2,402.07	DERRICO, THOMAS A	$53.11
CROWLEY, PAUL	$228.48	DERRICO, THOMAS A	$4,476.88
CUCINOTTA, CHRISTOPHER	$2,726.88	D'ERRICO, VINCENT	$4,727.58
CUIPA, EDWARD S	$4,170.60	DESILETS, CHADWICK A. ,	$3,329.56
CULVER, JAMES F	$2,944.24	DESILVIA, JOHN A	$1,752.47
CUMBERLAND FARMS, INC	$6,087.32	DESMARAIS, ROBERT	$5,451.29
CUMBERLAND FARMS, INC.	$410.02	DESMOND, CHARLES W	$4,106.38
CUNNINGHAM, CHRISTOPHER	$3,449.36	DESROCHERS, ROBERT W	$3,233.23
CUNNINGHAM, MARIAN C	$2,902.25	DESROCHERS, ROBERT W JR	$2,797.28
CUNNINGHAM, MARIAN C	$755.82	DESROSIERS, SHAWN W	$3,094.91
CUNNINGHAM, WALTER D	$5,112.90	DEVEREAUX, JOHN III	$4,521.34
CURRIER, HAZEN	$1,826.57	DEVITA, MICHAEL A	$1,769.76
CURTIS, CRAIG	$2,115.55	DEWEY, GORDON W	$2,347.74
CURTIS, ETHAN	$2,430.48	DEWITT, DANIEL F III	$1,780.87
CUTTER, DAVID B	$2,838.03	DEWITT, DOROTHY	$1,347.39
CUTTER, DAVID B	$818.81	DG STRATEGIC II, LLC	$9,020.44
CYR, CARROLL J	$2,944.24	DGT, LLC	$4,138.48
CYR, GENE R	$2,471.24	DHRR, LLC	$5,005.46
DAGLE, JAMES R	$2,337.86	DHRR, LLC	$1,737.65
DAGLE, JAMES R	$2,961.53	DIAMOND, LINDA J	$1,042.34
DAGLE, MAUREEN	$922.55	DIBENEDETTO, JOHN W	$2,195.83
DAIGLE, LEONARD	$437.19	DIBONA, DONALD JR	$2,730.59
DAIGLE, LEONARD R	$4,452.18	DICKERSON, BRIAN	$3,088.74
DAIGNEAULT, SUSAN R	$2,511.99	DIMARIO, RICHARD	$2,982.53
DAME, WILLIAM A III	$1,015.17	DIONNE, CRAIG B	$2,360.09
DAMREN, RICHARD E	$4,460.82	DIONNE, LEO N	$34.58
DANFORTH, PAUL P	$4,849.85	DIONNE, PETER	$1,895.73
DARBY, DOUGLAS W	$3,281.40	DIPIETRO, DEBRA	$3,779.10
DARIN, THOMAS	$2,898.55	DIXEY, LORI ANN	$1,725.30
DASILVA REALITY, LLC	$122.27	DJ REALTY, LLC	$3,146.78
DASILVA REALITY, LLC	$228.48	DMA BUILDING	$1,000.35
DASILVA REALITY, LLC	$1,399.26	DOBYNS, MARTHA	$2,846.68
DAUGHERTY, NICOLE	$2,639.20	DOIRON, DEBRA	$1,768.52
DAVIES, BRIAN L	$5,469.82	DOIRON, ROBERT A	$2,421.84
DAVIES, STEPHEN P	$4,278.04	DOLAN, JACQUELYN T	$3,180.13
DAVIS, DONALD	$3,028.22	DOLBEC, MAURICE G	$4,200.23
DAVIS, EVERETT M., SR.	$37.05	DOLBEC, MAURICE G	$576.75
DAVIS, LAWRENCE L	$2,768.87	DOLIBER, DANA E	$70.40
DAVIS, PAMELA T	$2,230.41	DONAHUE, HEATHER A	$3,503.70
DAWSON, RANDALL V	$2,001.94	DONNELL, TIMOTHY G	$1,917.96
DAY, AUSTIN	$259.35	DONOVAN, CHRISTOPHER J	$3,160.37
DAY, BARBARA	$1,779.64	DORE, JACOB R	$4,178.01
DAY, LYNN	$2,852.85	DOSTIE, TERI-SUE	$1,846.33
DC INVESTMENT	$2,539.16	DOTTER, DALLAS G	$2,457.65
DEARBORN, SUSAN B	$2,904.72	DOUCETTE, ALAN	$1,268.35
DECATO, DONNA L	$2,219.30	DOUCETTE, ALAN N	$3,561.74
DEGENNARO, ALICE	$4,643.60	DOUCETTE, ANDREW A	$2,251.41
DELANO, BETH A	$1,987.12	DOUCETTE, DANIEL R	$3,462.94
Delledonne, Thomas A jr	$3,046.75	DOUCETTE, TRAVIS ROBERT	$1,443.72
DELOREY, BECKY G	$1,808.04	DOUGHERTY, SEAN P	$55.58
DELOREY, SHAWN P	$4,471.94	DOUGHERTY, SEAN P	$3,028.22

Property Owner	Taxes	Property Owner	Taxes
DOUGLASS, DUANE G	$1,790.75	EDWARDS, SCOTT G	$2,692.30
DOUGLASS, WALTER R JR	$2,920.78	EGNEW, HENRY WALTER	$6,260.22
DOWLING, JUSTIN E	$4,052.04	ELDREDGE, SPENCER D	$1,685.78
DOWLING, NORMA E	$2,882.49	ELDRIDGE, ROBERT M	$2,005.64
DOWLING, REGINA G.,	$3,567.92	ELDRIDGE, SALLY J	$1,667.25
DOWNING SR., KEVIN	$2,341.56	ELIZABETH G HALL,	$1,641.32
DOWNING, CLAIRE	$2,324.27	ELLIA, ROSE V	$2,435.42
DREW, DAWN I	$1,632.67	ELMORE, DAVID J	$2,717.00
DUBANIEWCZ, EDWARD J	$4,047.10	ELYSAN HOLDINGS LLC	$3,381.43
DUBAY, DEBRA A.,	$4,244.70	EMERY, CHERYL A	$2,098.27
DUBAY, JOSEPH R	$1,980.94	EMERY, DONALD R	$2,192.13
DUBAY, REBECCA S	$1,416.55	EMERY, GEORGE R	$2,558.92
DUBE, ELAINE	$2,282.28	EMERY, GEORGE R	$1,096.68
DUBE, PATRICIA R	$3,088.74	EMERY, GREG	$3,439.48
DUBOIS, GARRETT D	$4,486.76	EMERY, JOHN	$766.94
DUBOIS, JEFFREY L	$171.67	EMERY, RACHEL	$2,860.26
DUBOIS, JEFFREY L	$4,797.98	EMERY, ROGER L III	$98.80
DUBOIS, KANDICE M	$2,867.67	EMMONS, SCOTT T	$4,684.35
DUCKWORTH, DEREK R	$2,306.98	ENGELSMAN, MARGARET A,	$633.55
DUCKWORTH, MARK C	$3,677.83	ENGELSMAN, SANDRA M	$2,398.37
DUFF & PHELPS, LLC	$33,209.15	ENGLAND, MARTIN A	$2,167.43
DUGAL JR., DANIEL	$3,601.26	EPSTEIN, JEFFREY A	$5,032.63
DUMAIS, SUSAN R	$2,098.27	ERLICH, MARK	$7,134.60
DUMAS, MICHAEL G	$2,032.81	ESPOSITO, BRUCE ADAM	$4,405.25
DUMONT, GREGORY M	$4,912.83	ESTES, JANICE	$860.80
DUMONT, JOSEPH P	$3,187.54	ESTES, SANDRA L	$3,386.37
DUMONT, KEVIN T	$4,275.57	EVANS, WILLIAM & JEAN	$1,987.12
DUMONT, STEPHEN P	$4,602.85	EVERETT, RITA	$1,952.54
DUMONT, TRACY STAR	$3,455.53	EWING, BRIAN	$3,519.75
DUPUIS, JOSEPH R	$3,914.95	EXEL, MARK	$345.80
DUPUIS, JOSEPH R	$1,368.38	EXEL, MARK	$2,760.23
DUPUIS, JOSEPH R	$581.68	F & P ME PROPERTY, LLC	$5,224.05
DUPUIS, ROBERT L	$3,859.38	FAGONE, MICHAEL J	$2,223.00
DURAND, RENE P	$2,271.17	FAHY, SHAWN O	$4,625.08
DURGIN, DANIELLE	$2,657.72	FAIRFIELD, BENJAMIN RC	$1,331.33
DURGIN, ROBERT T	$213.66	FAIRPOINT/NORTHERN NEW	$2,346.50
DUROCHER, LAWRENCE R	$2,755.29	FALKENBURG, REBECCA D	$3,397.49
DUROCHER, RONALD C	$2,470.00	FALL, DAVID W	$166.73
DUTCH, BRADFORD M &	$1,404.20	FALLO, SUSAN	$664.43
DUTCH, DAVID E	$623.67	FALLON, SARA D	$2,178.54
DUTCH, DAVID E	$3,013.40	FARAH, BARBARA	$2,970.18
DUTCH, ERIK W	$3,670.42	FARNSWORTH, MARK B.	$1,852.50
DUTCH, KENNETH H	$2,168.66	FARREN, BRYAN R	$1,957.48
DUTCH, KENNETH H	$3,676.60	FARWELL, GREGORY B.,	$2,114.32
DUTCH, KENNETH H	$675.55	FAT & HAPPY, INC.	$6,441.76
DUTCH, LINDA	$879.32	FECTEAU, LORI J	$2,194.59
DWYER, JULIA	$3,065.27	FEDERAL HOME LOAN	$3,170.25
DYER, LEE W	$2,602.15	FEENEY, GEORGE M JR	$879.32
DYER, LORETTA ANN	$1,226.36	FEENEY, SARAH	$1,475.83
DYER, TODD A	$5,578.50	FENDERSON, AARON S	$4,058.21
EAMES, STEVEN	$2,440.36	FENDERSON, EMILY	$1,289.34
EARLE, GARY H	$810.16	FENDERSON, JAMIE C	$3,922.36
EASLEY, LINDA G	$2,303.28	FENDICK, JEFFREY	$4,206.41
EASLEY, SHARON	$2,089.62	FERNALD, BRIAN	$4,588.02
EASTEP, JANE P	$2,302.04	FERNALD, LINDA S.	$6,168.83
EASTERN AVENUE LLC	$2,484.82	FERNEE, BRIAN & JULIE,	$3,746.99
EASTMAN, PENNY E	$3,935.95	FERRANTO, CHARLES	$570.57
EASTMAN, SHAWN	$4,873.31	FERRANTO, JOSHUA	$2,729.35
EATON, GARY P	$3,607.44	FERRARO, JOHN V	$2,867.67
EBBSON, SYLVIA	$3,677.83	FERRY, ERIC J	$414.96

Property Owner	Taxes	Property Owner	Taxes
FFH, LLC	$3,181.36	GAECKLE, JEFFREY	$3,333.27
FFH, LLC	$523.64	GAGNE, ADAM P	$3,345.62
FFH, LLC	$521.17	GAGNE, BRIAN	$2,567.57
FFH, LLC	$527.35	GAGNE, MATTHEW D	$3,059.10
FIEL, ANDREW	$2,474.94	GAGNE, PATRICK	$3,119.61
FIEL, SHILO A	$1,554.87	GAGNE, PATRICK R	$927.49
FIFIELD, CHARLES R	$2,189.66	GAGNE, PETER	$3,355.50
FILIPPONE PROPERTIES,	$1,763.58	GAGNON, JULIE E	$3,385.14
FILIPPONE, JUDE B	$922.55	GAIL A M ROUSSIN	$1,910.55
FILIPPONNE PROPERTIES,	$2,473.71	GAJDOS, ROBERT	$3,031.93
FILIPPONNE, JUDE B	$4,253.34	GALE, MARCUS P	$1,787.05
FINN, JAMES L	$1,704.30	GALEMMO, CHARLES A	$2,193.36
FISETTE, DAVID A	$4,702.88	GALEUCIA, QUINTEN	$5,027.69
FISETTE, DAVID A	$1,494.35	GALLAGHER, JEAN	$2,246.47
FISH, ALLYSON	$2,256.34	GALLAGHER, MARTHA	$2,565.09
FISHER, JEFFERY A	$1,393.08	GALLAGHER, STEPHANIE L	$1,399.26
FITTING, KIM L	$2,725.65	GALLAHER, DEAN J	$2,273.63
FLANIGAN, PATRICK J	$2,434.19	GAMBLE, PETER	$2,668.84
FLEIG, WILLIAM H	$3,382.67	GARAFOLO-PLACHOWICZ,	$4,171.83
FLEMING, MARY S	$1,788.28	GARCIA, MANUEL	$2,216.82
FLETCHER, JOYCE K. 1996	$332.22	GARNEAU, ELAINE R	$2,381.08
FOGG, ELMER C	$2,668.84	GARVIN, STEVEN	$2,194.59
FOLEY, GAIL	$800.28	GARY, NICHOLAS	$2,902.25
FOLEY, JENNIFER A	$2,399.61	GASPAR, CHARLES E	$2,167.43
FOLSOM, ELAINE H	$2,381.08	GATCOMB, JEREMY,	$3,005.99
FOLSOM, ELAINE H. LIFE	$3,395.02	GAUDETTE, ALICE C	$500.18
FOLSOM, JOHN H III	$4,998.05	GAUDETTE, ALICE C	$507.59
FORBES, CHRISTOPHER H	$949.72	GAUDETTE, ALICE C	$12.35
FORBES, JANE E	$4,136.02	GAUDETTE, ALICE C	$12.35
FORD, DANIEL	$1,289.34	GAUDETTE, ALICE C	$12.35
FORD, DANIEL F	$1,483.24	GAUDETTE, ALICE C	$13.59
FORD, ERIC C	$862.03	GAUDETTE, ALICE C	$14.82
FORTE, JOSEPH M	$2,914.60	GAUDETTE, ALICE C	$14.82
FORTIN, CONRAD N	$2,437.89	GAUDETTE, ALICE C	$507.59
FORTIN, DONALD A	$4,155.77	GAUDETTE, ALICE C	$12.35
FORTIN, KENNETH P	$4,385.48	GAUDETTE, MICHAEL S	$2,821.98
FORTIN'S PROPERTIES,	$2,883.73	GAUTHIER, KIMBERLY A	$4,469.47
FORTUNATO, ANDREW	$2,466.30	GELETKA, RICHARD K	$2,540.40
FORTY-THREE MAIN	$2,005.64	GELINAS, JANIS	$2,772.58
FOSBERG, WALTER	$1,482.00	GENDRON, AMANDA	$2,173.60
FOSS, ALICE A	$2,839.27	GENEST, RICHARD P	$1,174.48
FOSS, ALICE A	$1,254.76	GENEST, RICHARD P	$5,695.82
FOSTER, KATHLEEN P	$2,982.53	GENEST, RICHARD P	$1,099.15
FOSTER, MATTHEW C	$2,778.75	GENEST, RICHARD P	$1,070.74
FOURNIER, CURTIS F	$4,040.92	GENTIL, GEORGE J	$3,135.67
FOURNIER, JEFFREY M	$3,129.49	GENTIL, GEORGE J	$526.11
FOX FARM HILL ESTATES,	$8,204.11	GEORGE, ROBERT J	$2,264.99
FRANCIS, PETER J	$2,907.19	GERHART, JAMES R	$2,206.95
FRANCO, RAYMOND F	$3,534.57	GERRISH, STEVE R	$1,679.60
FRECHETTE, DENISE S	$503.88	GERRISH, STEVE R	$1,701.83
FRECHETTE, ROBERT L	$3,453.06	GERRISH, STEVE R	$859.56
FRECHETTE, ROBERT R,	$4,765.87	GERRY, ROBERT JR	$3,117.14
FREDETTE, DAVID B	$2,032.81	GERRY, WILLIAM E	$2,507.05
FRENCH, BRUCE A	$2,151.37	GEYER, POLLY S	$1,922.90
FRIZZELL, RAYMOND F	$2,488.53	GEYSTER, JOHN J	$2,789.87
FROST, HERBERT J JR	$2,357.61	GIBSON JR, RICHARD A	$3,813.68
FRYE, DAVID A	$1,249.82	GIBSON, RICHARDS A JR	$1,048.52
FULCHER, MELANIE F	$2,386.02	GILBERT, DANIEL P &	$3,635.84
FULLER, MICHAEL P	$2,855.32	GILBERT, JAMES A	$3,709.94
FURBUSH, RODNEY B SR.	$2,935.60	GILMORE, THOMAS P	$3,403.66

Property Owner	Taxes	Property Owner	Taxes
GINNETT, SUSAN C	$2,329.21	GREAT WORKS REGIONAL	$539.70
GIRARD, MAURICE R	$1,558.57	GREBIN, DAWN K	$2,665.13
GLANVILLE, TRUSTIE,	$1,037.40	GREEN, CHRIS	$2,298.34
GLIDDEN, ELISABETH G	$922.55	GRIFFIN, JUSTIN	$1,742.59
GLIDDEN, ROBERT P	$3,774.16	GRIFFIN, WILLIAM	$2,697.24
GLOBAL RESOURCES	$2,373.67	GROMYKO, KIM D	$2,063.69
GNIRK, PAUL	$2,423.07	GROVER, ROBERT L	$975.65
GOLDENBERG, TODD	$1,558.57	GROVER, ROBERT L	$138.32
GOLDENBERG, TODD	$3,075.15	GROVER, ROBERT L	$107.45
GOLDMARK, LLC	$1,305.40	GROVER, ROBERT L	$2,698.48
GOLDMARK, LLC	$1,348.62	GROVER, ROBERT L	$256.88
GOLDWASSER, SANFORD	$2,189.66	GROVER, ROBERT L	$229.71
GOMES, RICHARD B	$3,832.21	GROVER, ROBERT L	$860.80
GOODMAN, SUSAN	$2,158.78	GROVER, ROBERT L	$941.07
GOODRICH, SUNSHINE D	$37.05	GRUEN, JOHN	$2,820.74
GOODRICH, SUNSHINE D.,	$144.50	GUILFORD TRANS.	$582.92
GOODWIN, DANIEL R	$2,106.91	GUILFORD TRANS.	$766.94
GOODWIN, JOHN S	$2,884.96	GUILFORD TRANS.	$937.37
GOODWIN, KENNETH R	$2,655.25	GUILFORD TRANS.	$992.94
GOODWIN, PERLEY	$1,635.14	GUILFORD TRANS.	$806.46
GOODWIN, RICHARD D.,	$1,499.29	GUILLEMETTE BROS., INC.	$1,033.70
GOODWIN, RICHARD D.,	$2,660.19	GUILLEMETTE BROS., INC.	$1,237.47
GOODWIN, RICHARD D.,	$280.34	GUILLORY, THOMAS J	$2,193.36
GOODWIN, WAYNE G	$1,653.67	GUPTILL, CECIL W	$1,990.82
GOOKIN, RANDY L	$2,442.83	GUPTILL, EDWIN H	$2,143.96
GORDON, ROBERT C	$3,397.49	GUPTILL, MICHAEL	$1,433.84
GORMAN, SCOTT D	$2,842.97	GUPTILL, RALPH W	$2,185.95
GOSBEE, WILBER L	$2,908.43	GUPTILL, RALPH W	$2,092.09
GOSSELIN, BRIAN	$2,600.91	GUPTILL, RALPH W	$2,465.06
GOSSELIN, MICHAEL P	$3,345.62	GUPTILL, ROGER L	$1,772.23
GOSSER, RYAN M	$4,407.72	GURLIACCIA, JOHN D	$3,970.53
GOSSER, RYAN M	$827.45	HAAKER-ENGSTLER,	$4,147.13
GOUETTE, CHRISTOPHER	$2,316.86	HACKETT, BRUCE H	$2,048.86
GOUETTE, TERRY	$2,288.46	HADWEN, MARY ANNE	$2,476.18
GOULD, JOSIAH VINCENT	$2,234.11	HAFFORD, MARK	$3,341.91
GOULET, MICHAEL R	$3,475.29	HAFFORD, MARK	$322.33
GOVE, ERNEST J III	$2,399.61	HAFFORD, PAUL K	$2,479.88
GRANT, BETH A	$1,919.19	HALL, AIMEE R	$1,514.11
GRANT, DOUGLAS E	$1,284.40	HALL, ANDREW D	$1,701.83
GRANT, LLOYD L	$375.44	HALL, ARTHUR L JR	$3,600.03
GRANT, ROBERT B	$2,868.91	HALL, ARTHUR L. JR	$2,373.67
GRANT, ROBERT H	$2,311.92	HALL, ARTHUR L. JR,	$2,494.70
GRANT, SHIRLEY M	$1,832.74	HALL, BETTY TRUSTEE	$3,891.49
GRAY, BEVERLY	$4,354.61	HALL, BETTY TRUSTEE	$3,036.87
GRAY, BEVERLY L	$690.37	HALL, BETTY TRUSTEE	$1,107.80
GRAY, DAVID W	$2,793.57	HALL, CAROLYN M	$3,639.55
GRAY, ERIC A	$3,071.45	HALL, DANA E	$75.33
GRAY, ISRAEL J	$2,288.46	HALL, DANA E	$197.60
GRAY, JOHN PF	$2,544.10	HALL, DAWN-MARIE	$2,356.38
GRAY, MATTHEW D	$5,614.31	HALL, DONALD R.,	$3,180.13
GRAY, STEPHEN E	$2,924.48	HALL, EIRIK E	$1,705.54
GRAY, STEPHEN E	$849.68	HALL, ELIZABETH,	$2,973.88
GREAT WORKS CREMATORY,	$2,305.75	HALL, FRANK P	$1,520.29
GREAT WORKS PROPERTIES,	$912.67	HALL, GLADORA G.	$61.75
GREAT WORKS REGIONAL	$97.57	HALL, GLADORA G.	$74.10
GREAT WORKS REGIONAL	$37.05	HALL, GLADORA G.	$3,708.71
GREAT WORKS REGIONAL	$247.00	HALL, GLADORA G.,	$1,945.13
GREAT WORKS REGIONAL	$50.64	HALL, JASON R. &	$4,155.77
GREAT WORKS REGIONAL	$459.42	HALL, JOYCE S	$1,905.61
GREAT WORKS REGIONAL	$16.06	HALL, RITCHIE I	$3,385.14

Property Owner	Taxes	Property Owner	Taxes
HALL, ROGER T	$3,083.80	HICKEY, GREGORY J	$3,218.41
HALL, SIDNEY M JR	$2,131.61	HICKEY, JENNIFER J	$2,430.48
HALL, STANLEY L	$2,823.21	HIGGINS, CHARLES XAVIER	$1,767.29
HALL, VERONICA J REV	$77.80	HIGGINS, MARGARET R	$1,601.80
HALSTEAD, JAMES J	$2,292.16	HILL, CAROL ANN	$2,779.99
HALVERSON, WARD D	$1,457.30	HILLS, WILLIAM H	$4,096.50
HAMEL, ROBERT A JR	$2,455.18	HILTIE, KATHIE	$4,505.28
HAMMOND ROAD REALTY	$1,049.75	HILTON, DALE H	$3,297.45
HANCHETT, DAVID	$2,413.19	HILTON, JOEL	$3,543.22
HANNAFORD BROS. CO.,	$38,788.88	HILTON, JOEL	$1,001.59
HANNAFORD, GEORGE P	$2,451.48	HINGSTON, GEORGE L.,	$104.98
HANNON, MARY	$2,313.16	HINTERMEISTER HOLDINGS,	$2,983.76
HANSEN, DARLENE M	$1,966.12	HINTERMEISTER, CHARLES	$4,688.06
HANSON, BRUCE A	$3,474.06	HNATOW, KEITH A	$3,644.49
HANSON, KAREN J	$269.23	HOBBS, DARRELL	$1,259.70
HANSON, KAREN J	$81.51	HOBBS, MONIE	$4,331.14
HANSON, KAREN J	$1,300.46	HOBGOOD, VAN A	$2,491.00
HANSON, RICHARD J	$2,644.14	HOBSON, ERIC J	$4,794.27
HANSON, SHARI, DAVID	$1,441.25	HODURSKI, JEANNE	$1,772.23
HANSON, SHARI, DAVID F,	$62.99	HOFFMAN, R TODD	$4,426.24
HARDMAN, ALAN J	$3,124.55	HOGAN, CONNOR H	$889.20
HARDMAN, ALAN J	$197.60	HOGAN, JUSTINE L	$1,255.99
HARDY, PATRICIA JEAN	$3,003.52	HOLLIS, EDWY L III	$1,212.77
HARLAN, JOSEPH F	$2,849.15	HOLMES, MELISSA	$1,998.23
HARPER, ROBERT D	$2,750.35	HOLSHOUSER, ALLEN A	$2,386.02
HARRIMAN, STEVEN	$440.90	HOLT-CORTI, CAMERON	$2,368.73
HARRIMAN, STEVEN	$1,913.02	HOLTON, HENRY H	$2,292.16
HARRINGTON, BRIAN J	$5,409.30	HOME INNOVATIONS, LLC	$3,532.10
HARRINGTON, BRIAN J	$327.27	HOOKE, RICHARD	$1,053.46
HARRINGTON, MICHELLE	$32.11	HORNE, DAVID K	$2,350.21
HARRIS, FRANK M &	$1,945.13	HOULE, ERNEST D	$2,817.04
HARRIS, MEGAN M	$1,564.75	HOULE, OSCAR J	$3,339.44
HARRIS, MICHELLE R	$1,364.68	HOULIHAN, AOIFE M	$1,859.91
HARRIS, SCOTT A	$2,079.74	HOUSE, KRISTEN L	$5,241.34
HARRISON, LINCOLN	$3,145.55	HOUSTON, ANNA	$2,000.70
HART, LYNN D	$4,657.19	HOUSTON, BETH M	$6,324.44
HART, WILLIAM	$2,760.23	HOUSTON, WILLIAM AARON	$3,826.03
HARTFORD, CHARLES L	$2,964.00	HOWARD, DONALD L JR	$2,679.95
HARTFORD, CHARLES L	$1,148.55	HOWARD, WALTER R	$713.83
HARTFORD, ROGER K	$2,277.34	HOWARD, WALTER R	$653.31
HARTIGAN, DENNIS P	$2,085.92	HOWARTH, DAWN M	$2,765.17
HARTMANN, ERNEST,	$1,179.43	HOWARTH, ROSANNA E	$2,089.62
HARTNETT, RACHEL N	$2,041.46	HOWE, TAMMY J	$3,634.61
HARVEY, JOHN	$2,386.02	HUANG, ZHONG S	$2,876.32
HASHEM, DANIEKL F	$3,060.33	HUBERT, PHILLIP D	$2,684.89
HAYES, EUGENE A	$3,980.41	HUDON, DAVID J	$2,971.41
HCJ FAMILY, L.P.	$4,947.41	HUFF, G EDWARD	$2,460.12
HEALD, DAVID B	$2,553.98	HUFFMAN, WILLIAM L	$1,783.34
HEALY, CAILYN	$4,543.56	HUFFSTATER, GARY P	$1,880.91
HEBERT, JOSHUA R	$4,281.75	HUGHES, ROBERT G	$2,178.54
HEBERT, WAYNE E	$934.90	HUGHES, RUSSELL H	$1,716.65
HEITMANN, ERIK W	$3,926.07	HUNNEWELL, NICHOLAS B	$4,118.73
HEITMANN, PRICILLA F	$2,540.40	HUNT, ELIZABETH M	$2,466.30
HENRY, JAMES D	$3,507.40	HUNT, MEGAN B	$1,871.03
HERRICK, BRIAN E	$2,374.91	HUNTRESS, GAYLE L	$2,528.05
HERSOM, CHRISTOPHER	$2,407.02	HUNT-WHATLEY, CYNTHIA L	$1,700.60
HERSOM, SAMANTHA J	$2,904.72	HUPE, RICHARD A	$2,941.77
HERTEL, LORA C	$1,043.58	HUPE, RICHARD A	$434.72
HERTEL, MADISON E	$749.65	HUPE, RICHARD A	$3,843.32
HETT, DANIEL	$2,561.39		

Property Owner	Taxes	Property Owner	Taxes
HUPPE, JANICE P	$3,501.23	JORDAN, BRUCE R	$180.31
HURLEY, TIMOTHY J	$2,108.15	JORDAN, BRUCE R	$3,482.70
HUSSEY SEATING COMPANY	$7,043.21	JORDAN, JASON T	$4,805.39
HUTCHINS, JOHN S	$3,298.69	JORDAN, SCOTT E	$3,149.25
HUTCHINS, PETER M	$2,810.86	JORDEN, HEIDI	$4,002.64
HUTCHINSON, FLINT A	$2,229.18	JOSEPH R SPAULDING	$2,788.63
HUTCHINSON, LENORAGENE	$1,542.52	JOSLYN, TIMOTHY R	$2,025.40
IANELLO, KATHERINE R	$4,595.44	JUNKINS, CAROL A	$2,431.72
INFINITY REAL ESTATE,	$3,881.61	JUSSEAUME, RONALD R	$1,532.64
INFINITY REAL ESTATE,	$686.66	KANE, JOHN C	$8,389.36
INGALLS, CHRISTOPHER	$3,036.87	KAPLY, ELLEN M	$3,087.50
J.B.J. MACHINE COMPANY,	$1,934.01	KAPLY, LEONARD R JR	$1,569.69
J.B.J. MACHINE COMPANY,	$1,703.07	KARAKHANIAN, HOWARD K	$2,219.30
JACKSON, DRYSDALE &	$8,973.51	KASHMER, REBECCA S,	$2,323.04
JACOB, MELISSA D	$2,309.45	KDK PROPERTIES	$1,117.68
JACOBS, WENDY P &	$2,735.53	KDK PROPERTIES, LLC	$731.12
JACQUES, ROLAND P	$3,756.87	KEARNS, CHRISTOPHER	$3,713.65
JALBERT, JONATHAN	$5,168.48	KEARNS, DANIEL	$2,274.87
JALBERT, PAUL	$2,492.23	KEARNS, PATRICK G	$1,753.70
JAMES, GAIL M,TRUSTEE	$1,995.76	KEARNS, ROBERT G	$2,687.36
JAMES, RAYMOND W	$2,316.86	KEEFE, RYAN P	$2,209.42
JAMES, WILLIAM RICHARD	$2,277.34	KEEGAN, KENDRA L	$4,431.18
JANOCHA, DAVID A	$4,426.24	KEENE, KATIE ELIZABETH	$1,642.55
JANOUSEK, JEFFERY	$112.39	KEGLEY, JAYME J	$2,099.50
JANOUSEK, JEFFERY D	$2,861.50	KELEWAE, GENE M	$3,833.44
JAROCHYM, CHRISTOPHER M	$1,417.78	KELLEHER, JAMES J	$3,206.06
JELLISON, EDWARD J JR	$2,436.66	KELLEY, BRYAN	$3,443.18
JENKINS, NATHAN	$4,339.79	KELLEY, DANIEL B	$2,031.58
JENNICA, OSBOURNE,	$3,900.13	KELLEY, EUGENE O	$3,475.29
JENNICA, OSBOURNE,	$975.65	KELLEY, JORDAN C	$2,287.22
JENNIFER, WILLIAMS S	$3,360.44	KELLIS, MICHAEL A	$9.88
JEPSON, TIMOTHY R	$2,544.10	KELLIS, MICHAEL A	$296.40
JERALDS, ALAN P	$1,812.98	KELLMAN, PETER	$1,705.54
JEWELL, BRIAN P	$3,949.53	KENDALL, ROBERT N JR	$3,117.14
JLP HOLDINGS, LLC	$3,504.93	KENNEBUNK SAVINGS BANK	$7,778.03
JMJ LLC	$3,281.40	KENNEDY, BRIAN R	$2,321.80
JOECKEL, JOHN J	$3,076.39	KENNEDY, JOHN	$5,047.45
JOHNSON HEIRS, JOHNSON,	$3,241.88	KENNETH L ALLEN	$2,377.38
JOHNSON HEIRS, JOHNSON,	$1,373.32	KENNEY, WILLIAM	$4,194.06
JOHNSON, BRYAN S	$1,819.16	KENNEY, WILLIAM M JR	$143.26
JOHNSON, DAVID	$2,629.32	KEOHAN, JOHN J, JR	$2,700.95
JOHNSON, ELIZABETH	$3,393.78	KERN, EVERETT S & LINDA	$589.10
JOHNSON, GLENDON W	$631.09	KERN, EVERETT S & LINDA	$652.08
JOHNSON, GLENDON W	$1,223.89	KERN, EVERETT S. &	$2,255.11
JOHNSON, JUNE E	$2,573.74	KERR, JOHN L	$3,270.28
JOHNSON, KRISTIN	$1,769.76	KEZAR, JAMES L, DEBORAH	$4,081.68
JOHNSON, MICHAEL D JR	$1,906.84	KEZAR, TIMOTHY C	$3,028.22
JOHNSON, MICHAEL D SR	$3,618.55	KIENIA, DOUGLAS	$2,654.02
JOHNSON, RUSSELL W.,	$2,493.47	KILLEEN, ROBERT W	$3,562.98
JOHNSON, SHERRY TRUSTEE	$3,947.06	KIMBALL, GLEN W	$3,622.26
JOHNSON, STEVEN E	$6,063.85	KIMBALL, JAMES P	$2,111.85
JOHNSON, VINCENT E	$2,499.64	KINCH, JR., LAWRENCE V.	$2,029.11
JONES, BRADLEY R	$65.46	KINCH, LAWRENCE V III	$2,996.11
JONES, BRADLEY R	$884.26	KING, BENJAMIN S.	$3,947.06
JONES, BRADLEY R	$2,707.12	KITCHEN, DIANE K	$3,133.20
JONES, BRADLEY R	$1,305.40	KLAUSMAN, JERRY B	$3,169.01
JONES, BRIAN W	$3,441.95	KLAUSMAN, VON E	$2,589.80
JONES, DOROTHY	$166.73	KLEINROCK, RANDOLF M	$6,706.05
JONES, PAUL MICHAEL	$2,355.15	KLOSOWSKA, KATARZYNA	$1,742.59
JONES, STEVEN	$3,953.24	KNEELAND, TODD M.,	$2,881.26

Property Owner	Taxes	Property Owner	Taxes
KNIGHT, CHRISTINE M	$27.17	LARA, PATRICIA E	$1,846.33
KNIGHT, LARRY F	$1,027.52	LAROSE, PATRICIA J	$1,501.76
KNOWLES, KENNETH	$2,351.44	LARRABEE, ALAN D	$2,202.01
KOCEK, SHELLY L	$4,922.71	LATORELLA, WILLIAM P	$3,922.36
KOELKER, JARED B	$2,256.34	LAUGHLIN, HENRY A. III,	$154.38
KOELKER, JON M	$2,440.36	LAUGHLIN, HENRY A. III,	$35.82
KOELKER, JONATHAN J	$2,637.96	LAURION, PAUL J	$1,343.68
KOELKER, THOMAS J	$2,518.17	LAUZE, JOSEPH R	$2,605.85
KOTCH, BEVERLY E	$1,680.84	LAVIGNE, LEO R	$1,678.37
KRAUSS, KIM B	$2,594.74	LAVIGNE, LEO R	$1,840.15
KRETAS, PAUL R	$4,401.54	LAW, DONALD K	$3,565.45
KRUEGER, DONALD E	$3,227.06	LAWSON, JESSICA R	$3,886.55
L.P. GAS PROPERTIES VI,	$2,090.86	LAYTON, DANIEL M	$3,080.09
LABRECQUE, RICHARD	$2,838.03	LEACH, MARK A	$1,940.19
LABREE, EVELYN Y	$2,977.59	LEB LLC	$918.84
LADRIE, LAWRENCE W	$2,654.02	LECLAIR, STEPHEN	$4,273.10
LAFLAMME, GUY N &	$1,967.36	LEDGEWOOD PROPERTIES,	$838.57
LAFOND, CLAIRE A	$1,909.31	LEECH, ADAM W	$2,830.62
LAFRANCE, WAYNE	$3,905.07	LEEMAN, TIMOTHY	$794.11
LAFRENIERE, ASTI	$35.82	LEEMAN, TIMOTHY	$2,949.18
LAFRENIERE, STEPHEN M	$731.12	LEGERE, ROBERT J	$2,899.78
LAFRENIERE, STEPHEN M	$1,279.46	LEIGHTON, ROBERT	$1,394.32
LAFRENIERE, WILLARD R	$2,871.38	LELAND, EDWARD R	$2,348.97
LAFRENIERE, ZACHARY	$2,276.11	LEMIRE, TROY A	$62.99
LAFRENIERE, ZACHARY S	$93.86	LENNON, LELAND J	$1,833.98
LAGERHOLM, EARL	$2,862.73	LESLIE, BONNIE J	$1,435.07
LAGO, EDWARD	$1,522.76	LESLIE, FORREST L JR	$3,397.49
LAGO, HENRY W JR	$3,235.70	LESMERISES, ROBERT A	$2,449.01
LAING, DENNIS M	$1,237.47	LESSARD, BENJAMIN P	$3,017.11
LAKEMAN, JEFFREY A	$695.31	LESSARD, IAN M	$3,828.50
LALLY, NICOLE P	$1,969.83	LESSARD, JAYSON L	$4,480.58
LAMBERT, MURIEL L	$3,627.20	LESSARD, TIMOTHY	$3,506.17
LAMBERT, ROBERT	$4,473.17	LESSARD, TIMOTHY N	$1,756.17
LAMBERT, ROBERT J	$3,475.29	LETOURNEAU, DANIEL G	$3,448.12
LAMBERT, SHALEA K	$3,571.62	LETOURNEAU, JUSTIN	$3,181.36
LAMBERT, THOMAS R	$2,977.59	LEVASSEUR, DENNIS A	$343.33
LAMOTHE, FRANK C	$34.58	LEVASSEUR, KEVIN D	$2,902.25
LANCTOT, JEFFREY	$3,855.67	LEVASSEUR, MARGARET A	$1,218.95
LANDRIGAN, ROBERT W JR	$518.70	LEVESQUE, NATHAN W	2,980.06
LANDRIGAN, ROBERT W JR	$55.58	LEVESQUE, SCOTT V	$2,966.47
LANDRIGAN, ROBERT W JR	$4,024.87	LEVY-MASCIS, MARY E	$3,060.33
LANE, ANNA E	$2,176.07	LEWIS, AARON G	$2,341.56
LANE, CARROL A	$1,868.56	LEWIS, JONATHAN I	$2,889.90
LANE, JONATHAN	$2,961.53	LEWIS, MATTHEW J	$2,573.74
LANE, MICHAEL D	$3,470.35	L'HEUREUX FAMILY TRUST	$1,899.43
LANE, TERRI A	$2,579.92	LINK, ROGER A JR	$2,064.92
LANE, TROY A	$2,566.33	LINSCOTT, CRAIG	$2,390.96
LANG, Y	$2,347.74	LINSCOTT, CRAIG O	$706.42
LANGELIER, JASON G	$2,289.69	LINSCOTT, MICHAEL A	$4,329.91
LANGELIER, LEO H III	$2,641.67	LINSCOTT, SHAWN MICHAEL	$2,713.30
LANGELIER, LEO H JR	$2,029.11	LITTLE WHILE LLC	$3,246.82
LANGELIER, LINDA I	$2,389.73	LITTLE, MICHAEL A	$2,221.77
LANGILL, CRAIG A	$2,114.32	LITTLEFIELD, DAWN	$1,729.00
LANGTON, LORI J	$2,119.26	LITTLEFIELD, DEXTER A	$1,927.84
LANOUETTE, MICHAEL E	$2,402.07	LITTLEFIELD, DEXTER A	$3,070.21
LAPIERRE, DAVID M	$2,688.60	LITTLEFIELD, JOEL	$9,450.22
LAPOINTE, ELIZABETH	$7,132.13	LITTLEFIELD, JOEL	$2,163.72
LAPOINTE, GERARD A	$17.29	LITTLEFIELD, LARRY B	$1,067.04
LAPOINTE, JEFFREY	$1,789.52	LITTLEFIELD, LISA, &	$2,838.03
LAPPIN, DONALD P	$3,341.91	LITTLEFIELD, MICHAEL J	$3,896.43

Property Owner	Taxes	Property Owner	Taxes
LITTLEFIELD, PHILIP M	$3,826.03	MACLEOD, LARRY N	$3,656.84
LITTLEFIELD, PHILIP M	$4,243.46	MACLEOD, TODD M	$2,428.01
LITTLEFIELD, THOMAS R	$2,545.34	MACMILLAN, JOHN J	$2,384.79
LITTLEFIELD, THOMAS R	$621.21	MADORE, BETTY, DONNA, &	$3,577.80
LITVINCHYCK, LAWRENCE E	$674.31	MAFFEI, BRITTANY M	$2,381.08
LITVINCHYK, ALLAN	$3,031.93	MAHONEY, MICHELLE R	$2,497.17
LITVINCHYK, LAWRENCE	$3,341.91	MAIHOS, JAMES C	$3,443.18
LITVINCHYK, LAWRENCE E	$2,647.84	MALONEY, MARGARET A	$2,757.76
LIVINGSTON, DEBRA B	$229.71	MANLEY, LYNN E	$2,760.23
LIVINGSTON, MICHAEL G	$253.18	MANNING, TRAVIS	$2,411.96
LML LOGISTICS	$3,637.08	MANSFIELD, HEATH	$4,194.06
LOCKHART, EUGENE	$3,538.28	MANSFIELD, HEATH M	$1,268.35
LOHMAN, TARA	$1,922.90	MANSFIELD, HEATH M	$6,943.17
LOHRMANN, III LEE	$2,195.83	MANSFIELD, HEATHER SUE	$4,450.94
LOMBARD, BERTON T.JR.,	$2,441.59	MANSFIELD, STEPHEN	$4,617.67
LOMBARDI, KATHLEEN E	$2,939.30	MANSFIELD, STEPHEN	$2,733.06
LONG, IV., TED	$2,430.48	MANSFIELD, STEPHEN	$5,261.10
LONGLEY, SEAN	$895.38	MANSFIELD, STEPHEN	$2,710.83
LONGLEY, SEAN M	$3,832.21	MANSFIELD, STEPHEN P	$5,534.04
LONGVAL, JOHN V TRUSTEE	$3,080.09	MANSFIELD, STEPHEN P	$60.52
LORD, PAMELA	$46.93	MANSFIELD, STEPHEN P	$4,974.58
LOVEJOY, DIANE L	$2,251.41	MANSFIELD, STEPHEN P	$429.78
LOVEJOY, J ROBIN CLUFF	$3,880.37	MANSFIELD, STEPHEN P	$1,351.09
LOVEJOY, JEREMY W	$4,085.38	MANSFIELD, SUSAN	$5,750.16
LOVEJOY, JOANNE ROBIN	$228.48	MANSFIELD, SUSAN M	$450.78
LOVEJOY, LARRY W	$1,386.91	MAPLE AND ELM, LLC	$4,007.58
LOVEJOY, LARRY W	$3,522.22	MARCHAND, AARON R	$3,618.55
LOVEJOY, RICHARD J	$4,074.27	MARCHANT, PETER	$4,958.52
LOVEJOY, RICHARD J	$2,432.95	MAREIRO, ANNETTE &	$2,726.88
LOVEJOY, RICHARD J	$244.53	MARINEAU, JASON	$2,561.39
LOVERING, ALLAN E	$3,771.69	MARQUIS, STEVEN	$2,788.63
LOWELL, DORIS I	$4,847.38	MARR, JASON L	$3,775.40
LOWERY, HOLLIE J &	$4,672.01	MARRA, CLAUDIA	$2,064.92
LOWERY, KEITH A &	$4,187.89	MARSHALL, ADAM N	$2,067.39
LOZEAU, MICHAEL E	$1,085.57	MARSTEN, LENAYE	$4,133.55
LRB INVESTMENTS, LLC	$6,930.82	MARTIN, BRAD	$2,819.51
LRB LEASING, LLC	$6,604.78	MARTIN, DANIELLE M	$2,309.45
LUCAS, SHERRILYN R	$2,266.23	MARTIN, JEFFREY	$1,323.92
LUDINGTON, DEAN	$3,440.71	MARTIN, THOMAS F	$1,627.73
LUIGGI, FRED P	$1,983.41	MARTIN, THOMAS F	$4,704.12
LUKACS, PAUL M	$2,565.09	MARVIN, CHARLES	$2,467.53
LUNIEWICZ, MATTHEW G	$6,156.48	MARVIN, CHARLES H	$5,714.35
LUTHER, FRANKLYN F	$2,555.22	MARX, LINDA A	$4,337.32
LYNCH, ANNE P	$2,213.12	MARX, LINDA A	$3,559.27
LYNCH, EDWARD J	$2,099.50	MASON, JEFFREY H	$3,409.84
LYONS, JOHN P	$1,615.38	MASON, JENNIFER E	$2,807.16
MACAULAY, TIMOTHY P	$6,472.64	MASTRO, MICHAEL A JR	$4,978.29
MACCHIA, JOSEPH V., JR.	$3,151.72	MATHESON, JAMES B	$3,898.90
MACDONALD, MICHAEL A	$1,703.07	MATHEWS, GEORGE E	$4,005.11
MACDONALD, MICHAEL A	$594.04	MATHEWS, NELSON	$2,437.89
MACDONALD, ROBERT	$3,127.02	MATHEWS, NELSON	$2,237.82
MACDOUGALL, BRIANNA	$2,363.79	MATHEWS, NELSON	$1,721.59
MACDOUGALL, SUSAN L	$3,040.57	MATHEWS, NELSON	$101.27
MACKENZIE, DANIEL	$107.45	MATHEWS, NELSON L	$76.57
MACKENZIE, DANIEL	$129.68	MATHIS, TIMOTHY JOHN	$3,634.61
MACKENZIE, DANIEL	$948.48	MATTHEWS, DIANA M	$5,947.76
MACKENZIE, DANIEL	$160.55	MATTHEWS, JEREMY	$759.53
MACKENZIE, DANIEL	$235.89	MATTHEWS, JOAN	$2,462.59
MACKENZIE, DANIEL	$217.36	MATTHEWS, MANDY M	$3,199.89
MACLAUCHLAN, THOMAS C	$1,691.95	MATTHEWS, MERTON	$1,677.13

Property Owner	Taxes	Property Owner	Taxes
MATTHEWS, MERTON E	$2,404.55	MESSIER-DAVIS, CINDY J	$3,800.10
MAY, ALEXANDER T	$1,433.84	METCALF, AUDREY J	$1,164.61
MAYFIELD, DENISE C	$2,883.73	MEYER, KATHLEEN	$1,871.03
MAYROSE, DAYNA P	$2,744.17	MICHAUD, STEPHEN A	$3,314.74
MAZZOLA, LAURIE	$2,807.16	MICK, CAROL L	$1,302.93
MCALOON, WILLIAM A	$2,587.32	MILES, DOUGLAS J SR	$2,260.05
MCBRIERTY, BRUCE D SR	$3,336.97	MILES, TIMOTHY S	$2,505.82
MCCABE, DAVID A	$2,387.26	MILLER, RICHARD	$2,027.87
MCCARTHY, MICHAEL J	$3,601.26	MILLER, RICHARD	$25.94
MCCARTY, KENNETH	$2,157.55	MILLER, ROBERT E	$2,723.18
MCCOOMB, DIANNE L	$2,515.70	MILLER, RONALD E	$4,176.77
MCCORMACK, CHAD	$3,654.37	MILLS, SHANE T	$2,152.61
MCDERMITH, CLARK L	$10,798.84	MINICHIELLO, MICHELE,	$2,891.14
MCDONALD, LEWIS J	$4,124.90	MINIUTTI, JACK B	$2,532.99
MCDONALD, LINDA L	$2,282.28	MINNICK, MICHAEL	$3,374.02
MCDONALD, STEPHEN A	$2,609.55	MINUTELLI, DANIEL A	$1,247.35
MCELHANEY, J ROBERT E	$5,147.48	MINUTELLI, DANIEL A	$3,213.47
MCEVOY, JOHN P	$3,850.73	MISSUD-MARTIN,	$3,607.44
MCGEE, RACHEL D	$1,854.97	MITCHEM, HARLOE C	$2,565.09
MCGILVERY, CATHERINE	$3,128.26	MIXON, JOHN F JR	$716.30
MCGIVERN, MICHAEL	$2,413.19	MOFFITT, EDWARD A	$4,754.75
MCGOVERN, ANDREW	$3,222.12	MOFFITT, EDWARD A	$103.74
MCGOVERN, JEFFREY A	$2,156.31	MOLDA, CHRISTOPHER J	$2,765.17
MCGRATH, PAUL	$3,380.20	MOMENEE, JOHN D	$1,611.68
MCGUIRE, JAMES J	$3,076.39	MONACO, LOUIS C	$2,036.52
MCINTYRE, JOY M	$939.84	MONAHAN, ROBERT	$2,203.24
MCKEE, LOLA J	$3,306.10	MONDELLO, JOHN FRANCIS	$1,979.71
MCKENNA, ANDREW R &	$3,753.17	MONKIEWICZ, STEPHEN	$5,739.05
MCKINNON, CHRIS D	$458.19	MOORE, BETTY J	$1,932.78
MCKINNON, SCOTT E	$2,434.19	MOORE, DARRYL A	$2,618.20
MCKINNON, SCOTT E	$138.32	MOORE, KEVIN M	$3,453.06
MCLAREN, SALLY	$9,251.39	MOORE, MICHAEL J	$2,288.46
MCLAUGHLIN, PATRICK	$5,201.82	MOORE, NORMAN J JR	$3,256.70
MCLEAN, JASON	$1,327.63	MOORE, ROBERT M	$4,290.39
MCMAHON, DENNIS R	$3,281.40	MOORE, ROBERT M JR	$3,870.49
MCMAHON, DENNIS R., JR	$4,175.54	MOORE, SABRINA L	$2,666.37
MCNAMARA, MICHAEL P	$4,002.64	MORABITO, CLARE	$1,624.03
MCOSKER, JESSICA	$2,823.21	MORABITO, DANIEL	$2,426.78
MCQUEEN, DIANE D	$2,003.17	MORABITO, RICHARD M SR	$3,112.20
MCTAGGART, MARC T	$2,888.67	MORELLO, STEVEN R	$3,070.21
MCWAIN, STEVEN	$3,209.77	MORGAN, LEA M	$1,831.51
MEAD, LOUIS W., JR.	$852.15	MORGAN, SCOTT R	$3,824.80
MEAD, LOUIS W., JR.	$3,940.89	MORGRIDGE, BRUCE	$49.40
MEADOWSEND TIMBERLANDS,	$2,368.73	MORIARTY, ANDREW B	$2,850.38
MEAGHER, JOHN K	$2,172.36	MORIN, DANIEL	$3,294.98
MEGELE, OLIVER S	$2,817.04	MORIN, DWAYNE & SHANNON	$3,133.20
MEGO, LARA	$6,463.99	MORIN, ROBIN L	$2,231.65
MEHLHORN, PAUL	$3,850.73	MORISSETTE, JACOB N	$3,679.07
MEHLHORN, SUSAN	$811.40	MORRELL, RONALD E	$5,016.57
MELANSON, LARRY J	$2,473.71	MORRILL, JESSE	$3,388.84
MELLO, RONALD L JR	$3,609.91	MORRILL, STEVEN A	$2,765.17
MENDE, CHRISTOPHER H	$4,249.64	MORRISSEY, MARTIN	$3,046.75
MENTER, ALLEN S	$813.87	MORROW, BRUCE D	$3,590.15
MENTER, ALLEN S	$963.30	MORSE, CYNTHIA A	$3,565.45
MERRICK, EDWARD L	$2,563.86	MORSE, JON	$3,319.68
MERRILL, CAROL A	$1,711.71	MORSE, STEVEN M	$3,786.51
MERRILL, KATIE	$1,764.82	MORTON, AMANDA M	$3,015.87
MERRITHEW, CHARLES H	$3,314.74	MORTON, TODD	$3,055.39
MERROW, ANITA M	$2,681.19	MORTON, TRUSTEE,	$3,564.21
MERZOUK, HOUSNI	$3,209.77	MOSELEY, SEAN R	$4,075.50

Property Owner	Taxes	Property Owner	Taxes
MOULTON, DEBBIE A	$2,429.25	NORRIS, MEREDITH A	$2,775.05
MOULTON, SHERRI J	$2,842.97	NORTH BERWICK	$51,623.00
MOUSSA, STEPHANIE A	$2,321.80	NORTON, DARRELL W	$526.11
MSM, LLC	$5,499.46	NORTON, DARRELL W	$2,630.55
MULLOY, ROGER W	$2,344.03	NORTON, JULIE	$1,809.28
MULLOY, SUZANNE	$1,733.94	NORTON, SHANE	$3,335.74
MULLOY, SUZANNE	$2,188.42	NORTON, TERZA	$1,667.25
MUNROE, DENNIS A	$2,578.68	NORTON, VERONICA E	$949.72
MURPHY, MICHELLE B	$2,083.45	NOVACK, DEBORAH A	$2,302.04
MURRAY, LEON B	$2,808.39	NOYES, JESSE P	$4,343.50
MURRAY, LEON B	$2,562.63	NUTTER, RANDOLPH C	$1,228.83
MURRAY, MICHAEL	$2,773.81	NUTTER, TYLER C	$4,122.43
MURRAY, MICHAEL	$1,001.59	O'BRIEN, KELLY A	$2,660.19
MURRAY, SCOTT	$2,814.57	O'BRIEN, MARK	$2,779.99
MURRAY, SUMNER B JR	$1,987.12	O'BRIEN, ROBERT J JR.	$5,010.39
MUTAGOMA, FIDELE	$3,911.25	OCCHIPINTI, GINO	$3,088.74
MUTHIG, JAMES W	$3,399.96	O'CONNOR, MICHAEL	$5,211.70
MYSHRALL, ROBERT E	$2,036.52	O'CONNOR, TARA J	$1,984.65
NASON, STEPHEN M	$3,490.11	ODLIN, IAIN R	$2,892.37
NAST, RYAN B	$2,334.15	OFTEDAHL, JOSHUA C	$2,376.14
NATURAL ROCKS SPRING	$1,044.81	OILER, RYAN L	$2,565.09
NAU, DIANE E	$2,873.85	OLDCASTLE MATERIALS,	$347.04
NAUMONICZ, STEVEN J	$4,236.05	OLIVER, BARBARA E	$821.28
NAUMOZICZ, STEVEN J	$1,186.84	OLIVER, BRANDON W	$2,463.82
NAVIGATOR PROPERTIES,	$1,847.56	O'LOUGHLIN, SHARMAN J	$82.75
NEAL, JOHN FDR	$51.87	O'LOUGHLIN, SHARMAN J.,	$2,530.52
NEAL, OLIVER M JR	$784.23	OMAOLFHOGHMHAIR, SEAMUS	$3,156.66
NEAL, OLIVER M JR	$18.52	O'NEIL, DAVID P	$5,103.02
NEIT, LEO RICHARD	$3,041.81	OREO DEPT, %TD BANK, NA	$3,949.53
NEW HAMPSHIRE BUILDERS	$12.35	ORNELLAS, GREGORY T	$5,037.56
NEW HAMPSHIRE BUILDERS	$12.35	OSBORNE, JENNICA M	$4,905.42
NEW HAMPSHIRE BUILDERS	$12.35	OSTERHOUT, ISAAC A	$1,732.71
NEW HAMPSHIRE BUILDERS	$14.82	OTOOLE, MARGARET	$2,619.44
NEW HAMPSHIRE BUILDERS	$14.82	OTT, ALVIN W SR	$2,923.25
NEW HAMPSHIRE BUILDERS	$14.82	OTTEN, RICHARD	$2,071.09
NEW HAMPSHIRE BUILDERS	$14.82	OUELLETTE PROPERTIES,	$3,227.06
NEWHALL JR., JOHN G	$2,456.42	OUELLETTE, JEFFREY T	$35.82
NEWHALL, JOHN G JR	$3,187.54	OUELLETTE, MAURICE J	$3,655.60
NEWHALL, KENNETH N	$3,297.45	OUELLETTE, MAURICE J	$837.33
NEWTON, DONALD H	$2,619.44	OX ALIDADES VISIONAL,	$10,491.33
NICHOLL, LAURIE	$3,103.56	PAGANELLI, BARBARA G	$1,570.92
NICHOLS, CATHY	$3,942.12	PAGANO, CHERYL A	$3,900.13
NICHOLS, CATHY	$1,147.32	PAGE, MATTHEW	$6,061.38
NICHOLS, CATHY A	$201.31	PAJAK, RANDY	$2,849.15
NICHOLS, CATHY A	$1,447.42	PAKER, MELINDA A	$1,963.65
NICHOLS, KATE M	$1,946.36	PALMIERI, DAVID W	$1,322.69
NIELSEN, JACOB C	$3,864.32	PANKEY, JULIE	$4,663.36
NIELSEN, LONNA J	$2,655.25	PAPAGNI, PETER C	$4,324.97
NILAND, BRIAN P	$3,085.03	PAPCIAK, NICHOLAS S	$3,356.73
NOBBS, DOUGLAS C	$3,086.27	PAPPAS, JULIE M	$2,693.54
NOEL, ROBERT A	$4,063.15	PAQUETTE, GREGG	$2,446.54
NOLAN, CHRISTOPHER	$2,610.79	PARADIS, KATHRYN L	$3,868.02
NOLAN, CHRISTOPHER P	$942.31	PARDOE, JOHN M	$2,240.29
NOLAN, CHRISTOPHER P	$1,599.33	PARISI, THOMAS J	$2,536.69
NORMAN, MICHAEL P	$149.44	PARKER, CHARLES W &	$72.86
NORMAN, MICHAEL P	$4,294.10	PARKER, CHARLES W &	$2,978.82
NORMAND, JEREMY R	$4,047.10	PARKER, DAVID C. & BETH	$2,624.38
NORMAND, ROGER M	$3,150.49	PARKER, GEORGE E	$2,126.67
NORMANDEAU, ANNE L	$3,732.17	PARKER, GEORGE S	$2,198.30
NORMANDIN, RICHARD J	$2,211.88	PARKHURST 2017 TRUST	$2,892.37

Property Owner	Taxes	Property Owner	Taxes
PASKOWSKI, DAVID P	$3,220.88	PLACE, MICHAEL	$2,936.83
PASS, ROSSANA	$3,784.04	PLACE, ROBERT K &	$2,868.91
PATCO CONSTRUCTION, INC	$1,132.49	PLACEY, KATHERINE	$2,271.17
PATCO CONSTRUCTION, INC	$4,050.80	PLANTE, DAVID P	$3,439.48
PATCO CONSTRUCTION, INC	$3,182.60	PLUSHNER, ERIC M	$1,748.76
PATRICK, FLORENCE	$2,603.38	POIRIER, DENNIS B	$2,079.74
PATSTONE, BETHANY FAY	$2,980.06	POLIGNI, PIERRE A	$2,983.76
PATSTONE, SCOTT E	$2,735.53	POLLAND, EUGENE H	$2,141.49
PATSTONE, SHIRLEY E	$3,414.78	POMERLEAU, CHERYL B	$2,771.34
PATTERSON INVESTMENTS,	$3,035.63	POMERLEAU, JANICE	$2,677.48
PATTESON, SHAUN E	$4,291.63	POMERLEAU, KRISTIN A	$2,689.83
PAUL, HARVEY A	$868.21	POMERLEAU, TROY A	$4,200.23
PAUL, HARVEY A	$843.51	POMEROY, ANDREW B	$3,035.63
PAUL, SARAH	$2,747.88	POMMIER, NATHALIE K	$3,354.26
PAWLAK, GERALD	$3,022.05	PONCHAK, JEFF	$5,986.05
PAYETTE, JONATHAN C	$2,621.91	POODRY, DEBORAH W.,	$939.84
PAYEUR, CONRAD	$3,566.68	POODRY, SAGE	$939.84
PAYEUR, RAYMOND	$3,260.40	POOLE, STEVEN H	$2,361.32
PAYEUR, ROLAND E	$2,946.71	POOLE, WALTER R JR	$2,645.37
PEARLMAN, CAROL	$1,659.84	POORE, ELI	$2,750.35
PEASE, ROBERT H	$2,094.56	POPE, DAVID A	$2,668.84
PEASLEY, STEPHEN	$2,609.55	PORPER, LEE ANN	$1,719.12
PEDERSEN, MICHAEL A	$1,856.21	PORTER LAND	$1,852.50
PELLETIER FAMILY	$5,388.31	PORTER, BENJAMIN U	$2,693.54
PELLETIER, RAYMOND A JR	$5,634.07	PORTER, WAYNE R	$941.07
Pepin, Norman R	$163.02	PORTER, WAYNE R	$2,605.85
PEPIN, RICHARD A	$2,267.46	POTTER, BARBARA A	$2,878.79
PERKINS, FRED H JR	$29.64	POTTER, SARAH J	$4,865.90
PERKINS, RALPH	$2,786.16	POTVIN, WILLIAM J	$2,741.70
PERKINS, SARA J	$3,272.75	POULIN, ALEXANDER	$1,859.91
PERMENTER, ARTHUR K	$2,693.54	POULIOTTE, JULIE M	$258.12
PERRY, BRIAN L	$2,345.27	POULIOTTE, JULIE M	$1,425.19
PERRY, JUSTIN K	$1,720.36	POWELL, KENNETH C	$724.95
PERRY, MICHAEL P	$2,593.50	POWELL, KENNETH C JR	$3,751.93
PERRY, ROBERT ALAN II	$2,983.76	POWELL, STEVEN M	$2,936.83
PHELAN, EDWARD J	$3,145.55	POWERS, EDITH M	$2,106.91
PHILBROOK, JOHN	$4,316.33	PRAK, SAI MORM	$1,853.74
PHILBROOK, JOHN A	$3,538.28	PRATT & WHITNEY	$2,604.61
PHILLIPS, JOSEPH W	$2,723.18	PRATT & WHITNEY	$359,385.00
PHILLIPS, WESTON M	$3,850.73	PRATT & WHITNEY A G	$874.38
PHILLIPS, WESTON M	$459.42	PRECOURT, MARC N	$2,403.31
PHINNEY, ELEANOR P,	$2,810.86	PRENTICE, CHARLOTTE ANN	$812.63
PHINNEY, ELEANOR P.,	$1,515.35	PRENTICE, SHERI V	$1,556.10
PHINNEY, JAY M	$5,713.11	PROVENCHER, JEANNIE M	$1,622.79
PHINNEY, KATE A	$4,350.91	PROVENCHER, MATTHEW	$2,424.30
PHIPPS, HEATHER	$2,808.39	PULLEN, JANET M.,	$1,895.73
PICARD, MICHAEL F. &	$685.43	PUTNAM, DANA M	$3,199.89
PICARD, MICHAEL F. &	$715.07	PUTNAM, JOSEPH C	$3,015.87
PICARD, PATRICK M	$2,849.15	PUTNAM, JOSEPH C	$3,955.71
PIERCE, DAVID	$33.35	PUTNEY, KRISTAL A	$1,934.01
PIERCE, RACHEL J	$2,383.55	QMH, LLC	$3,974.23
PIKE, RONALD T	$4,408.95	QUALLS, MATTHEW R	$4,402.77
PILECKI, JOSEPH G JR	$2,374.91	QUIMBY, ROBERT P	$3,953.24
PILKINGTON, JEFFREY F	$3,297.45	QUINT, DARREN N	$227.24
PILLSBURY, DALE R	$2,763.93	QUINT, LENDELL N	$1,794.46
PINTO, PETER J	$45.70	QUINT, PETER	$1,989.59
PIWONSKI, JONATHAN M	$2,634.26	QUINT, STEPHEN L	$4,028.57
PLACE, JOHN F. &	$3,123.32	RACICOT, JAMES	$2,675.01
PLACE, KEVIN J & DAWN M	$3,283.87	RACINE, JEAN L	$4,711.52
PLACE, MARY E	$2,189.66	RAINVILLE, DANIEL B	$3,206.06

Property Owner	Taxes	Property Owner	Taxes
RALPH, BRUCE R	$2,040.22	RIPLEY, NANCY	$2,734.29
RAMY, TAMMY H	$1,874.73	RIVERS, JOHN G	$2,791.10
RANCATI, KATHRYN D	$1,875.97	ROBB, EDWIN	$3,323.39
RAND, DANIEL R	$2,215.59	ROBBINS, LORING A	$2,425.54
RAND, DONNA M	$941.07	ROBERGE, MAUREEN	$3,874.20
RAND, SCOTT L	$2,311.92	ROBERTS, HARLAND E ,	$27.17
RANDALL, JAY D	$2,509.52	ROBERTS, HARLAND E,	$137.09
RANDALL, JOHN D	$4,119.96	ROBERTS, HARLAND E,	$198.84
RANDALL, RICHARD R	$1,488.18	ROBERTS, HARLAND E,	$102.51
RANDALL, SARAH B	$1,992.06	ROBERTS, HARLAND E,	$83.98
RANDAZZO, VINCENT Z	$2,247.70	ROBERTS, HARLAND E.,	$218.60
RAPOZA, NEIL J	$2,709.59	ROBERTS, HARLAND E.,	$85.22
RAY, KEVIN A	$5,333.97	ROBERTS, JACOB	$4,389.19
RAYWORTH, ANDREA, D.	$2,620.67	ROBERTS, KEVIN S	$4,182.95
RAYWORTH, DOUGLAS W	$2,635.49	ROBERTS, MARTHA A	$191.43
REED, ANNE I	$5,569.85	ROBERTS, MARTHA A	$254.41
REED, REBECCA C.,	$4,790.56	ROBERTS, MARTHA PREP	$122.27
REGAN, ERIC F	$2,052.57	ROBINSON, JEFFREYL.	$990.47
REGAN, MARGARET	$2,935.60	ROCKWELL HOMES, LLC	$1,289.34
REGONINI, HARLEY D	$2,115.55	ROCRAY, HEATHER MARY	$2,303.28
REIL, TIMOTHY F	$3,816.15	RODERICK, JEFFREY	$1,738.88
REILLY, MARY C	$4,616.43	ROGERS, JIMMY C	$2,996.11
REINHOLDTSEN, KAREN	$1,633.91	ROGERS, JOHN J	$3,041.81
REINKEN, ROBERT J	$3,870.49	ROGERS, TIMOTHY M	$3,256.70
REINKEN, TIMOTHY	$3,824.80	ROHM, GARY B	$4,174.30
REISCHL, ANDREWW E	$3,821.09	ROLLINS, EDWARD	$638.50
REMISZEWSKI, DAVID A	$2,741.70	ROLLINS, PAUL R	$2,756.52
RENDELL, LARRY E JR	$2,609.55	ROMANO, KAREN L	$1,646.26
RENY, ROBERT	$3,196.18	RONDEAU, ROBERT W	$2,051.34
REYNOLDS, LEIGHTON A,	$2,614.50	ROPKE, BARBARA J	$2,334.15
RICE, EVELYN	$1,850.03	ROSE, DANA E	$1,853.74
RICE, STANLEY J	$1,138.67	ROSE, ERNEST H., JR.	$1,859.91
RICE, STANLEY J	$1,435.07	ROSE, FREEMAN A	$2,465.06
RICE, STANLEY J	$2,640.43	ROSE, VICTOR J	$1,826.57
RICE, STANLEY J & DAWN	$2,416.90	ROSE, WILLIAM & LINDA,	$4,532.45
RICE, STANLEY J. & DAWN	$4,880.72	ROSEBUSH, SHAWN	$4,059.45
RICE, STANLEY J. & DAWN	$2,192.13	ROSEN, CHRISTOPHER T	$3,051.69
RICE, STANLEY J. & DAWN	$1,699.36	ROSHOLT, KEVIN	$3,660.54
RICE, STANLEY J. & DAWN	$999.12	ROSS, ANTHONY D	$3,541.98
RICE, STANLEY J. & DAWN	$2,015.52	ROSS, DONALD J	$1,667.25
RICE, TRAVIS J	$2,618.20	ROSS, HEATHER L. & HUGH	$1,976.00
RICE, TRAVIS J	$2,248.94	ROSS, RICHARD D	$5,254.93
RICHARD, ROBERT	$3,813.68	ROTHSTEIN, MARC M	$3,993.99
RICHARD, THOMAS G	$3,033.16	ROUILLARD, MARK	$4,018.69
RICHARD, WILLIAM S.	$6,939.47	ROUSSEAU, WILLIAM J	$1,616.62
RICHARDSON, BRANDON T	$75.33	ROUSSEAU, WILLIAM J	$3,432.07
RICHARDSON, CHARLES H	$2,230.41	ROWE, MARCIA R, TRUSTEE	$3,198.65
RICHARDSON, DALTON	$2,355.15	ROWELL, AMELIA P.M.,	$1,800.63
RICHARDSON, DAVID L	$2,292.16	ROWELL, AMELIA P.M.,	$5,750.16
RICHARDSON, NOAH B	$2,094.56	ROY, DANIEL J	$3,043.04
RICKER, CORY	$4,596.67	ROY, JUSTIN C	$2,844.21
RICKER, NICHOLAS J	$1,929.07	ROY, JUSTIN C	$2,484.82
RIDLON, LINDA D. ET AL	$44.46	ROY, NORMAN	$1,715.42
RIDLON, RUSSELL	$3,769.22	ROY, PAMELA J	$1,589.45
RIDLON, THOMAS A	$1,726.53	ROY, RAYMOND J	$3,007.23
RIDLON, WESLEY JR	$1,142.38	ROY, ROBERT E	$3,372.79
RIDLON, WESLEY JR	$2,642.90	ROYAL RIVER REALTY LLC	$1,105.33
RILEY, KAREN M	$3,532.10	ROYAL, KEVIN D	$764.47
RILEY, KEVIN A TRUSTEE	$16.06	ROYAL, KEVIN D	$876.85
RINNE, BROR, ESTATE OF	$2,090.86	ROYAL, KEVIN D	$3,059.10

Property Owner	Taxes	Property Owner	Taxes
ROYAL, KEVIN D	$80.28	SEWELL, NANCY	$1,262.17
RUEL, PETER R	$2,677.48	SEWELL, NANCY E	$107.45
RUEL, ROBERT A	$954.66	SHAPLEIGH, JAKE	$2,510.76
RUEL, ROBERT A	$1,432.60	SHAULUS, THOMAS C	$5,243.81
RUGGIERO, ROBERT	$4,641.13	SHAW HAROLD D. & JOAN	$184.02
RUI, JUFEN	$2,686.13	SHAW, CHARLENE D	$3,738.35
RUSSELL, NATHAN F	$2,300.80	SHAW, CHARLENE D	$70.40
RYAN, EDWARD J	$2,539.16	SHAW, HAROLD	$869.44
RYAN, LISA	$2,025.40	SHAW, HAROLD	$1,005.29
RYAN, MICHAEL B	$958.36	SHAW, HAROLD D	$5,556.27
RYLANCE, THOMAS J	$2,747.88	SHAW, HAROLD D	$1,795.69
SABOL, ASHLEY D	$83.98	SHAW, HAROLD D	$1,231.30
SABOL, ASHLEY D	$188.96	SHAW, HAROLD D	$61.75
SACCO, RALPH J	$3,513.58	SHAW, HAROLD D	$4,739.93
SALANTRI, LYNDSAY K	$3,272.75	SHAW, HAROLD D	$288.99
SALATA, NICHOLAS E	$2,584.86	SHAW, JUSTIN	$2,857.79
SALMON, DAVID	$2,642.90	SHAW, JUSTIN D	$745.94
SAMPSON, RYAN	$3,039.34	SHAW, JUSTIN D	$101.27
SARACINA, JOSEPH J	$2,400.84	SHAW, LAURA J	$3,112.20
SARGENT, LUCY	$3,046.75	SHAW, ROBERT A JR	$3,443.18
SARNI, ELENA	$2,625.61	SHEELY, TIMOTHY M	$3,788.98
SAUCIER, ALLEN D	$2,255.11	SHERWOOD, MICHAEL H	$1,159.67
SAVAGE, DANIEL B	$5,373.49	SHIBLES, ANN A	$2,256.34
SAVAGE, JAMES	$2,760.23	SHIBLES, DONALD E	$2,616.97
SAYER, NICHOLAS V	$3,155.43	SHIELDS, MYRON D	$4,134.78
SCHAEFFER, STEPHEN J	$3,543.22	SHORTILL, JAMES	$3,288.81
SCHAUB, STEVEN J	$3,835.91	SHUFELT, THOMAS	$6,072.50
SCHILDT, ORIETTA	$3,065.27	SHUTE, WILLIAM	$41.99
SCHINDLER, KATHLEEN C	$6,757.92	SHUTE, WILLIAM N	$4,416.36
SCHLUNTZ, PETER R	$2,135.32	SILK, HEATHER A	$3,375.26
SCHLUNTZ, PETER R	$773.11	SILSBY, MICHAEL J	$2,400.84
SCHMID, PAUL	$235.89	SIMMONS, WILLIAM D	$2,173.60
SCHREMPF, DERICK W	$4,772.04	SIMPSON, DANIEL B	$3,501.23
SCHRIEFER, TRENT S	$2,268.70	SIMPSON, DAVID	$2,515.70
SCHULMAIER, GERALD T	$942.31	SIMPSON, DYLAN T	$76.57
SCHULMAIER, GERALD T	$1,709.24	SIMPSON, JEFFERY A	$1,015.17
SCHULMAIER, GERALD T.	$4,879.48	SINCLAIR, AARON J	$2,595.97
SCHULTZ, JENNIFER	$233.42	SINCLAIR, GUY R	$985.53
SCHWARTZ, ZOE	$2,589.80	SKYTOP, LLC	$133.38
SCIALDONE, RICHARD J	$2,875.08	SLADEN, JEFFREY	$2,560.15
SCOTT, CHURI P	$2,970.18	SLEEPER, MARTINA	$1,798.16
SCOTT, DANA	$3,296.22	SMALL, THOMAS A M	$1,768.52
Scott, Michael P	$2,854.09	SMITH, ALAN T	$6,116.96
SCOTTON, MEGHAN	$3,929.77	SMITH, ANDREW	$2,193.36
SCULLY, ANNE L	$1,522.76	SMITH, BENJAMIN H	$3,976.70
SEAVEY, DORIS P	$771.88	SMITH, CHRISTINA	$1,596.86
SEBERT, NATHAN A	$2,519.40	SMITH, DONALD G,	$2,819.51
SEELIGER, ANNETTE D	$1,827.80	SMITH, HOLLY L	$3,041.81
SEIBERT, MATTHEW D	$3,935.95	SMITH, JASON M	$2,605.85
SENAY, ELAINE M TRUSTEE	$1,422.72	SMITH, JAYSON	$2,842.97
SENAY, ELAINE M.	$1,272.05	SMITH, JAYSON R	$3,419.72
SENTELL, CHAD H	$3,530.87	SMITH, MICHAEL S	$2,109.38
SEQUEIRA, ALLEN A	$2,973.88	SMITH, ROBERT B	$3,057.86
SEQUEIRA, ALLEN A	$2,931.89	SMITH, ROLAND L	$1,710.48
SEQUEIRA, ALLEN A	$356.92	SMITH, RONALD A	$3,528.40
SERECKY, RYAN D	$2,320.57	SMITH, ROSE M	$3,718.59
SERRA, JOSE CARLOS	$2,688.60	SMITH, SHAWN C	$2,316.86
SERWACKI, STEPHEN L	$3,293.75	SMITH, WILLIAM A	$3,461.71
SESIN, ALBERT J SR	$2,071.09	SMULLEN, KEVIN J	$1,659.84
SEVIGNY, GEORGE A	$3,872.96	SOGGY DOLLAR, LLC	$4,259.52

Property Owner	Taxes	Property Owner	Taxes
SOLANO, LLC	$3,423.42	STONE, AMANDA J	$1,825.33
SORBER, STEPANIE J	$1,223.89	STONEMETZ, JAMES S	$2,625.61
SORBER, STEPHANIE JOY	$4,145.89	STOVER, D SCOTT	$3,261.64
SOUCY, KRISTIAN	$3,223.35	STOVER, JEAN S	$2,789.87
SOULE-HINDS, MICHAEL C	$1,149.79	STRAFFIN, LARRY W	$1,554.87
SOULE-HINDS, MICHAEL C	$3,466.65	STRAUSS, ROLAND JR	$850.92
SOUTER, DANIEL W	$2,757.76	STRICKLAND, JAMES I	$2,109.38
SOUTH COAST	$727.42	STROUT, JR., HENRY A.	$2,563.86
SOUTHARD, DAVID	$4,064.39	STRUM, KEVIN L	$949.72
SPAULDING, SARAH E	$3,469.12	STRYNAR, IRVING	$2,450.24
SPENCE, ELAINE G	$2,251.41	STRYNAR, SCOTT	$2,788.63
SPENCER, MICHAEL	$4,253.34	STUART, JOANNE M.	$3,144.31
SPENCER, RAYMOND D	$3,167.78	STUDY, SCOTT	$2,526.81
SPENCER, SHAWN P	$5,506.87	SUDNICK, TAD	$3,386.37
SPERLING, BRIAN	$1,085.57	SUFFERN, EDWARD W B	$3,390.08
SPINNEY, DAVID B	$2,497.17	SULLIVAN, TERI A	$2,162.49
SPITZNAS, EDWARD J.,	$3,604.97	SUMNER, RONALD C	$3,133.20
SPOHR, VERA, TRUSTEE	$734.83	SUPERIOR DEVELOPMENT	$508.82
SPOHR, VERA, TRUSTEE	$787.93	SURETTE, KYLE P	$13.59
SPOHR, VERA, TRUSTEE	$1,044.81	SUTLIFF, DANIEL A	$1,957.48
SPRAGUE, DAVID W	$3,577.80	SWENDSEN, DANIEL J	$2,996.11
SPRAGUE, ERIC	$2,410.72	SWETT, KASI LYNN	$1,485.71
SPRAGUE, PAUL T	$3,998.93	SYLVAIN, BERNARD R	$4,160.72
SPRAGUE, ROBERT L	$4,023.63	SZCZECHOWICZ, DARREN P	$2,329.21
SPRUSANSKY, RYAN L	$2,247.70	SZCZECHOWICZ, KEVIN	$2,654.02
ST HILAIRE, CAROLYN	$281.58	TABOR, CARL	$2,872.61
ST PIERRE, DANA L	$3,267.81	TAHAI, SAID	$2,127.91
ST. AMAND, TIMOTHY J.	$2,434.19	TALBOT, DAMIAN	$2,802.22
ST. HILAIRE, COLLEEN H	$1,867.32	TALBOT, DAVID A II	$2,892.37
ST. ONGE, MICHAEL P	$1,967.36	TAPLIN, GREGORY C	$2,941.77
ST. PIERRE, PHILLIP M	$2,440.36	TATE, KEVIN G	$1,575.86
STACEY, RICHARD P	$164.26	TAUTKAS, JOSEPH T	$1,636.38
STACEY, RICHARD P. SR.	$4,799.21	TAYLOR, ORLANDO A	$1,624.03
STAMBAUGH, CALVIN R	$3,675.36	TAYLOR, PHILLIP B	$1,924.13
STAMBAUGH, CALVIN R	$32.11	TAYLOR-URICH, KATHRYN L	$3,325.86
STANLEY, RAE A	$2,362.55	THAIN, PHILIP H	$3,506.17
STANTON, JOAN M	$1,990.82	THE PATTERSON COMPANIES	$1,190.54
STAPLES, DANIEL E	$2,887.43	THE PATTERSON COMPANY	$1,551.16
STAPLES, IAN R	$2,845.44	THEODOROU, LEONIDAS	$2,537.93
STAPLES, JASON T	$2,041.46	THERRIEN, HOMER A	$2,594.74
STAPLES, MINDY	$1,780.87	THIBODEAU, LOUIS A	$2,740.47
STAPLES, RICHARD A	$978.12	THIVIERGE, JENNIFER	$3,236.94
STAPLES, RICHARD A	$1,694.42	THOMAS, ISABELLA	$563.16
STARK, STEPHEN P	$3,002.29	THOMAS, ISABELLA A	$2,074.80
STARRAK, MEGAN	$3,127.02	THOMES, LEONARD	$3,128.26
STELMACH, MICHAEL E	$3,176.42	THOMPSON, CARL P	$1,255.99
STEVENS, BARRY M	$3,540.75	THOMPSON, ERIC S. TR	$2,460.12
STEVENS, JEREMY	$3,020.81	THOMPSON, GLENN R	$3,824.80
STEVENS, JOSH M	$3,574.09	THOMPSON, GLENN R	$1,435.07
STEVENS, WAYNE	$1,853.74	THOMPSON, GLENN R	$652.08
STEVENS, WAYNE B	$717.54	THOMPSON, JAMES E	$2,357.61
STEVES, JOHN C	$3,351.79	THOMPSON, KAYLA	$1,347.39
STEVES, JOHN C II	$2,644.14	THOMPSON, ROSS W	$3,448.12
STEVES, NATHAN	$2,050.10	THOMPSON, STAN JR	$3,524.69
STEWART, JONATHAN	$3,818.62	THOMPSON, STEVEN L	$2,283.52
STEWART, JOSHUA A	$4,270.63	THOMPSON, STEVEN M	$50.64
STEWART, RONALD V.	$3,672.89	THOMPSON, STEVEN M	$2,106.91
STINSON, JEANNETTE L	$1,705.54	THOMPSON, TRACY B	$1,977.24
STINSON, MARY C	$2,017.99	THORNE, SUSAN G	$4,528.75
STOKES, ALYSSA D	$2,360.09	THORNTON, JEFFREY W	$5,099.31

Property Owner	Taxes	Property Owner	Taxes
THORPE, GARY	$1,374.56	VALLE, BRIAN L	$3,488.88
THYNG, OWEN K	$1,038.64	VALLIER, ROBERT R.,	$1,220.18
THYNG, OWEN K	$2,394.67	VALLIERE, ROBERT R	$456.95
THYNG, OWEN K	$3,345.62	VAN GORDER, DEBORAH	$2,741.70
THYNG, ROBERT D	$3,127.02	VANDEWAL, DALE J	$2,394.67
THYNG, STEVEN	$4,229.88	VEIT, KAREN J	$4,290.39
TIBBETTS, JOHN H	$2,925.72	VENTURA, BRIAN S	$1,015.17
TIBBETTS, KENNETH R	$3,185.07	VERITAS PROPERTY	$1,690.72
TIBBETTS, MICHAEL M JR	$2,739.23	VERSOCKI, ROBERT	$2,633.02
TIBBETTS, MICHAEL M SR	$2,663.90	VERVILLE, JANET I	$3,370.32
TIDBALL, MARK D JR	$3,369.08	VETTER, KEITH E	$4,568.27
TIERNAN, CHRISTINE W	$3,308.57	VIGUE, LUKE	$3,040.57
TITUS, DONALD J	$905.26	VINCENT, GARY G	$2,758.99
T-MOBILE	$679.25	VOLINSKY, NICHOLAS H	$2,510.76
TOBECK, DAVID	$2,388.49	VOLOVSKI, CHRISTOPHER F	$2,971.41
TOBEY, RYAN W	$4,693.00	VREELAND, PEGGY J	$3,524.69
TORIELLO, ROBERT A JR	$4,956.06	WALCEK, MICHAEL F	$3,948.30
TOUSSAINT, ADAM	$3,103.56	WALDRON, JOHN	$821.28
TOUSSAINT, BRETT	$2,218.06	WALL, LISA K	$2,703.42
TOUSSAINT, GAIL A	$738.53	WALSH, THOMAS J	$912.67
TOUSSAINT, GAIL A	$3,726.00	WALSH, THOMAS J	$4,460.82
TOWNE, THEODORE	$2,083.45	WALSH, THOMAS J	$881.79
TOWNE, TIMOTHY R	$4,094.03	WALTERS, WILLIAM J	$3,471.59
TOWNSEND, CORINNE S	$920.08	WALTERSDORF, ROBERT J	$4,027.34
TPD CONSTRUCTION	$166.73	WALTERS-WARD,	$281.58
TRAVERS, ROSANNA, LIFE	$2,315.63	WATERMAN, CHARLES P	$3,724.76
TRAYNOR, JOSEPH T	$2,325.51	WATSON, FRANK	$2,329.21
TRENT, DONALD B	$2,471.24	WATTERS, JAMES E JR	$3,481.47
TRI BERWICK REALTY, INC	$4.94	WATTERS, WILLIAM S	$3,291.28
TROTT, DAVID M	$2,597.21	WATTERSON, BRENDA J	$2,959.06
TRUE, THOMAS A	$2,108.15	WATTERSON, DONALD E	$1,263.41
TRUEMAN, VICKI LYNN	$1,882.14	WATTERSON, DONALD E.	$3,466.65
TRUEMAN, WILLIAM A	$1,574.63	WATTERSON, JAMES	$5,797.09
TRUE-OBREY, SHARENE L	$1,396.79	WAYNE, ANTHONY	$4,315.09
TRUESDALE, CASEY E	$1,875.97	WAYNE, PETER S	$2,573.74
TRUESDALE, SARAMANDA T	$741.00	WEATHERLY, IVAN G	$2,072.33
TUCCI, BRIAN M	$3,793.92	WEATHERLY, IVAN G.,	$786.70
TUCKER, DONALD J	$3,908.78	WEAVER, JANET R	$2,216.82
TURCOTTE, MARTIN A JR	$2,157.55	WEAVER, JENIFER E	$2,719.47
TURCOTTE, MICHAEL	$3,769.22	WEAVER, LORI	$2,988.70
TURNER, HARRY J	$2,896.08	WEAVER, ROBIN	$5,069.68
TUTTLE, DAVID J	$2,157.55	WEBBER, JAMIE R	$2,187.19
TUTTLE, DAVID J	$155.61	WEEDEN, JOHN W	$760.76
TUTTLE, DAVID J	$197.60	WEISBERG, ALAN C	$1,952.54
TUTTLE, DAVID J	$169.20	WEISS, DWAYNE	$3,572.86
TUTTLE, DAVID J	$62.99	WELCH, ANNE R, & CORAN	$2,283.52
TUVESON, JARED M	$2,355.15	WELCH, BRYAN T	$2,277.34
TWELVE OAKS, LLC	$7,663.18	WELCH, STACIE L.,	$2,926.95
TWIST, JOHN C	$1,709.24	WENTWORTH, CHERYL D	$177.84
TWOMEY, DAVID A	$1,770.99	WENTWORTH, EZEKIEL	$4,022.40
ULLAH, LINDA A	$3,133.20	WENTWORTH, EZEKIEL,	$1,121.38
UNITIL GRANITE STATE	$5,557.50	WENTWORTH, STEPHEN B	$4,322.50
UNITIL GRANITE STATE	$3,511.11	WENTWORTH, TIMOTHY B	$3,763.05
UNITIL GRANITE STATE	$2,287.22	WERSACKAS, JAMES D JR	$2,560.15
UPTON, STEPHEN I	$2,183.48	WERSACKAS, JAMES D JR	$2,294.63
UTTER, BENJAMIN F	$5,564.91	WERSACKAS, JR JAMES	$3,928.54
VAILLANCOURT, ANNE M	$2,521.87	WEST, GRETCHEN E	$3,479.00
VAILLANCOURT, EUGENE E	$3,325.86	WESTOVER, BRIAN M	$2,820.74
VALDEZ, KATHERINE M	$2,355.15	WETHERINGTON, WILLIAM H	$1,805.57
VALENCIA, BENJAMIN	$2,246.47	WEYMOUTH, LESLIE A	$2,418.13

Property Owner	Taxes
WHALEN, TIMOTHY E	$3,952.00
WHALEN, TIMOTHY E	$953.42
WHEELER, DENISE R	$3,365.38
WHITE OAK RIDGE, LLC	$720.01
WHITE, KACEY LEE	$2,799.75
WHITE, NADINE C	$3,486.41
WHITE, ROBIN J	$1,389.38
WHITE, SHAWN M	$1,906.84
WHITFORD, WILLIAM P	$713.83
WHITFORD, WILLIAM P	$1,333.80
WHITLEY, WILLIAM C	$2,425.54
WHITTEN, WAYNE M SR	$3,541.98
WHOLEY, JAMES P	$1,945.13
WICK MARITAL TRUST	$303.81
WICK MARITAL TRUST	$1,178.19
WICK, DANIEL P	$3,708.71
WICK, DANIEL P	$1,657.37
WICK, DANIEL P	$5,453.76
WICK, DANIEL P	$1,032.46
WICK, DARLENE F	$602.68
WICK, JODI	$1,149.79
WICK, JODI R	$3,059.10
WICK, LARRY	$3,141.84
WICK, LARRY	$340.86
WICK, LARRY	$370.50
WICK, LARRY	$3,078.86
WICK, LARRY	$1,099.15
WICK, LARRY M	$1,026.29
WICK, LARRY M	$2,365.03
WICK, LARRY M	$119.80
WICK, LARRY M	$227.24
WICKLUND, CARL P.	$3,241.88
WICK'S RENTAL, LLC	$4,831.32
WICK'S RENTALS	$1,091.74
WICK'S RENTALS, LLC	$955.89
WIGGINS, WILLIAM E	$4,961.00
WILKINSON, MARK D	$3,371.55
WILLEY, MICHELLE	$456.95
WILLEY, TAMMY L	$2,518.17
WILLIAMS, ALLEN R	$1,480.77
WILLIAMS, ANDREA D	$2,078.51
WILLIAMS, STEPHEN	$2,530.52
WILLIAMS, STEVEN	$4,565.80
WILLIAMS, ZACHERY	$3,204.83
WILMINGTON ASVINGS	$438.43
WILSON, JUDY S	$2,263.76
WILSON, RICHARD R	$1,684.54
WINCHESTER, EDWARD C	$3,013.40
WINK, DANIEL L	$2,796.04
WINK, LISA	$549.58
WINN, ROBERT N	$1,701.83
WINNE, MATTHEW R	$2,428.01
WINSHIP, GREG L	$3,649.43
WINSHIP, STEPHEN M	$5,042.51
WINSHIP, TODD	$3,206.06
WINSHIP, TODD	$2,504.58
WINSHIP, TRACY L	$926.25
WINSHIP, TRACY L	$3,209.77
WINTON-SMITH, KAREN L	$1,540.05

Property Owner	Taxes
WISWEIL, ALYSSA M	$4,791.80
WITZEL, JAY S	$829.92
WOOD, JAY R	$2,989.94
WOOD, JAY R, ETAL	$1,958.71
WOOD, JAY R, ETAL	$65.46
WOOD, JEFFREY S	$4,879.48
WOOD, JEFFREY S	$836.10
WOOD, KENNETH C	$2,293.40
WOOD, MARY	$1,684.54
WOOD, RODNEY B	$151.91
WOOD, THOMAS L	$5,086.97
WOOD, TIMOTHY F	$1,943.89
WOODMAN, CHARLES M	$3,262.87
WORELL, ROBERT M	$2,710.83
WORKS, CARL L	$1,861.15
WORKS, SHAWN M	$2,912.13
WORMWOOD, MICHAEL A	$1,836.45
WRIGHT, EDWARD	$2,703.42
WRIGHT, LOLA M	$2,458.88
WRIGHT, THOMAS F	$2,702.18
WRIGHT, TRAVIS	$595.27
WYMAN, DEBORAH S ,	$1,316.51
WYMAN, DENNIS A &	$1,169.55
WYMAN, DONALD L	$2,682.42
WYMAN, JOSEPH D	$2,014.29
WYMAN, WILLIAM	$3,270.28
WYMAN, WILLIAM L	$2,835.56
YEGERLEHNER, DONALD	$2,567.57
YEGERLEHNER, DONALD L	$237.12
YOKE, ROBERT S JR	$2,321.80
YOKE, ROBERT S JR	$1,285.64
YOST, RYAN J	$3,729.70
YOUNG, ARTHUR B	$3,902.60
YOUNG, JOSEPH M	$4,953.59
YOUNG, STEPHEN MICHAEL	$4,616.43
YUNG, LESLEY	$2,583.62
YUNGGEBAUER, FRED A	$4,607.79
ZANNINI, MARTIN J	$1,730.24
ZAPSKY, ZACHARY M	$3,014.64
ZELMAN, AIMEE	$4,389.19
ZINCK, STEPHEN P	$5,923.06
ZUCCO, CLEOFAS MAURI	$3,767.99
TOTAL	**$6,658,217.23**

TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2020 - PERSONAL PROPERTY

Property Owner	Taxes
ALLARDS MARKET	$185.25
AMERICAN DREAMSPACE	$12.35
ANGEL OF THE BERWICKS	$98.80
AROMA JOES	$4,061.92
AT&T MOBILITY LLC	$106.21
BUBBA FRYES	$123.50
CARDTRONICS USA INC	$48.17
CARPE DIEM COFFEE ROASTING	$202.54
CASCO BAY FOOD AND BEVERAGE	$95.10
CENTRAL MAINE POWER CO	$650.85
COCA COLA BOTTLING OF NNE	$88.92
COCA-COLA COMPANY	$13.59
CONOPCO, INC	$21.00
CORNERSTONE VALUATION SER	$100.04
CROSS FIT GYM	$166.73
CSC SERVICEWORKS, INC	$12.35
CUMBERLAND FARMS INC.	$2,907.19
DAVE'S GARAGE	$645.91
DIRECTV, LLC	$238.36
DISH NETWORK, LLC	$91.39
DOLLAR GENERAL STORE #15393	$999.12
DOUGHTY FALLS PHYS THERAPY	$48.17
DUNKIN DONUTS	$1,925.37
DUTCH AUTO BODY	$98.80
DWIGHT LITTLEFIELD TRUCKING	$249.47
EASTCOAST BIO, INC.	$639.73
ELAVON	$28.41
FAIRPOINT COMMUNICATIONS	$71.63
FIRST DATA MERCHANT SERVICES	$24.70
GRAY & OSGOOD LLC	$16.06
GRAYHAWK LEASING, LLC	$150.67
GREEN TRUCK FARMS, LLC	$852.15
HAIR SHOP, THE	$72.86
HANNAFORD	$15,740.08
HOMETOWN QUICK STOP	$500.18
HUGHES NETWORK SYSTEMS, LLC	$39.52
HUSSEY SEATING COMPANY	$29,723.98
JBJ MACHINE COMPANY, INC.	$3,083.80
JOHNSON FUNERAL HOME	$123.50
JOHNSONS SEAFOOD & STEAK	$925.02
KENNEBUNK SAVINGS BANK	$1,590.68
LARRY'S AUTOMOTIVE	$50.64
LARRY'S GARAGE	$29.64
MADHATTER GRAPHICS	$12.35
MAINE RSA #1, INC	$366.80
MAINE SOURCE AUTO	$308.75

Property Owner	Taxes
MAINELY YOU MASSAGE	$13.59
MAPES, H.A. INC.	$423.61
MOBILE MINI INC	$29.64
MORSE FOUNDATION INC	$50.64
MSC INDUSTRIAL SUPPLY CO.	$379.15
NORTH BERWICK TAX SERVICE	$14.82
NUCO2 SUPPLY LLC	$154.38
OAK WOODS LUMBER	$2,850.38
PAINTING BY NORTHEAST	$49.40
PAUL'S BARBER SHOP	$11.12
PELLETIER FOUNDATIONS	$77.80
PORTICO REALTY	$21.00
PRATT & WHITNEY AIRCRAFT	$720,212.48
PRAXAIR DISTRIBUTION INC	$96.33
PRAXAIR LEASED EQUIPMENT	$1,585.74
PROG LEASING LLC	$12.35
PSL SERVICES	$37.05
RD CONCRETE WORKS	$564.40
RECOVERY MAINE INC.	$70.40
RED LEAVES	$103.74
REDBOX AUTOMATED RETAIL	$58.05
REYNOLDS, JOEY SP	$308.75
SCIENTIFIC GAMES INC	$108.68
SERENITY SALON	$22.23
SPOK, INC	$59.28
SPRINT SPECTRUM, LP	$308.75
SUBWAY RESTAURANT	$268.00
SUMMIT FUNDING GROUP, INC	$124.74
SUPER WASH	$143.26
SUPERIOR SHARPENING SERVICE	$11.12
TIME WARNER CABLE INTERNET	$156.85
TIME WARNER CABLE NE	$12,515.49
TOWN PIZZA	$475.48
TRICANN ALTERNATIVES, LLC	$1,422.72
TRY BERWICK SAND & GRAVEL	$314.93
UNITIL NORTHERN UTILITIES, INC	$654.55
VARNEY CROSSING	$1,706.77
VERIZON WIRELESS	$61.75
VERIZON WIRELESS	$370.50
WABASHA LEASING LLC	$53.11
WASTE MANAGEMENT OF NH, INC	$44.46
XEROX CORPORATION	$27.17
TOTAL	**$813,516.91**

UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2019

*184 HIGH ST. LLC	$969.43
*ABBOTT, BARRY E.	$1,267.18
*ABBOTT, MARTHA	$3,045.69
*ALAIMO, LUCINDA & ANDREW	$2,470.35
*ALLARD, THOMAS J.	$2,623.86
ALLEN, BEVERLY	$3,212.10
*ANDERSON, MARY BRAY	$3,773.25
*ARCHAMBAULT, JOHN P. & LINDA	$4.82
*BATTIS, JOHN & TZIYON, MICHAL	$430.92
*BAXTER, CHRISTOPHER & A	$957.82
*BERGENDAHL, ERIC	$2,432.30
BERKLEY PROPERTIES INC	$1,253.88
*BETTS, MARK R.	$3,682.95
*BLAIS, DOUGLAS G.	$828.18
*BORENSTEIN, DONALD F.	$499.48
*BORENSTEIN, DONALD F.	$329.55
BOSTON, ALVIN M	$5,291.58
*BOULIER, ELISSA M.	$1,864.05
BOURNE, JAY M.	$1,437.06
*BRADBURN, MARILYN J., ESATE	$1,057.02
*BRICK HOUSE LLC	$7.43
*BRIDGE, DONALD H.	$997.17
*BRIDGE, WAYNE	$837.21
*BRIDGES, PATRICK D.	$2,122.05
*BROADHURST, THOMAS J.	$1,056.51
*BRONDER CONSTRUCTION, LLC	$771.42
*BRONDER, RICHARD J., JR	$714.66
*BROTHER, INA	$1,960.39
*BROWN, STEVEN E.	$402.48
*BROWN, STEVEN E.	$903.00
*BROWN, STEVEN E.	$143.19
*BROWN, STEVEN E.	$77.40
8BROWN, STEVEN E.	$112.23
*CAMERON, BARBARA A	$1,124.88
*CAMERON, BARBARA A.	$1,655.34
CHAPPELL, JANET L.	$41.35
*CIDER MILL POND TRUST	$1,760.85
CLOCK, DALE	$1,526.07
CLOCK, DALE A.	$47.73
CLOCK, DALE A.	$1,127.46
*CONSTITUTION HOMES, LLC	$389.55
*COOK, NANCY E.	$2,550.33
*COOK, PETER	$83.85
*COOK, PETER W.	$1,305.48
*COURNOYER, ERIC M. & BROOKE	$6.45
*CR OF HOLLYWOOD, LLC	$303.63
*DAVIS, DAVID	$1,135.84
DAY, BARBARA	$1,755.69
DAY, BARBARA	$2,868.96
*DAY, PETER A.	$7.45
*DOLIBER, DANA E.	$73.53
DOWLING, REGINA G., TRUSTEE	$3,581.62
*DUBE, PATRICIA R.	$1,721.65
*EASTERN AVENUE LLC	$1,268.48
*ELDREDGE, SPENCER & PRISCILLA	$845.59
FALLO, SUSAN	$708.21
*FALLS & WEBB OIL, INC.	$1,090.69
*FERRANTO, CHARLES	$595.87
*FERRANTO, JOSHUA	$2,727.06
*FERRY, ERIC J.	$216.72
*FORTIN'S PROPERTIES, LLC	$2,996.67
*GROVER, DANIEL & JOHNSON	$1,161.00
*GROVER, DANIEL & JOHNSON	$135.45
*HALL, DANA E	$78.69
*HALL, DANA E	$206.40
*HARRINGTON, MICHELLE TUTTLE	$16.97
*HARTMANN, ERNEST, ESTATE	$1,231.95
*HEBERT, WAYNE E. & BEVERLY	$488.26
*HERTEL, LORA C.	$1,090.05
*HERTEL, MADISON E.	$783.03
*HOFFMAN, R. TODD & CHERYL	$2,173.65
HOULE, OSCAR J	$3,320.46
*HOWARD, WALTER R & MARIE	$1,385.46
HOWARD, WALTER R & MARIE	$657.90
*J.B.J. MACHINE COMPANY, INC	$2,013.69
J.B.J. MACHINE COMPANY, INC	$1,724.73
*JOHNSON HEIRS, JOHNSON, M	$1,434.48
*JONES, BRADLEY R	$1,363.53
*JONES, BRADLEY R.	$68.37
*JONES, BRADLEY R.	$923.64
*KDK PROPERTIES	$860.43
*KDK PROPERTIES, LLC	$753.36
KENNEDY, BRIAN R.	$2,296.20
*KRETAS, PAUL R & ELAINE	$2,254.27
LAFRENIERE, ASTI	$37.41
LAFRENIERE, STEPHEN M.	$767.55
LAFRENIERE, STEPHEN M.	$1,336.44
LAFRENIERE, ZACHARY	$2,377.47
LAFRENIERE, ZACHARY S.	$98.04
*LANE, ANNA E.	$372.88
*LAPPIN, DONALD P & BARBARA	$332.70
LAVIGNE, LEO R.	$1,074.57
LAVIGNE, LEO R.	$1,139.07
*LEDGEWOOD PROPERTIES, LLC	$528.45
*LEMIRE, TROY A.	$32.89
*LINSCOTT, CRAIG O	$368.94
*LITTLEFIELD, MICHAEL J	$8.09
*LIVINGSTON, DEBRA B.	$119.97
*LIVINGSTON, MICHAEL G.	$132.22
*LML LOGISTICS	$5.56
*LUNIEWICZ, MATTHEW G.	$504.93
*LYDIA .L COOK FAMILY TRUST	$2,485.17
*M & S DEVELOPMENT LLC	$990.72
*M & S LAND DEVELOPMENT LLC	$167.70
*M & S LAND DEVELOPMENT, LLC	$112.23
*MACKENZIE, DANIEL	$135.45
*MACKENZIE, DANIEL	$246.39
*MACKENZIE, DANIEL	$227.04
*MARQUIS, STEVEN & BARBARA	$1,422.87
*MARTIN, JEFFREY	$675.96
*MCGIVERN, MICHAEL	$1,214.71
*MCLEAN, JASON	$607.18

*** PAID IN FULL 3-2-2020**

*MESSIER-DAVIS, CINDY J.	$1,592.56
*MICK, CAROL L.	$682.41
*MORGAN, SCOTT R & VICKY	$3,493.03
*MORIN, LUCIEN W	$352.81
*MORRELL, RONALD E. & AMY E	$4,817.56
*MOULTON, DEBBIE A. & ROSS E.	$1,250.48
*MSM, LLC	$2,691.58
NEAL, JOHN F.D.R.	$48.86
*NOLAN, CHRISTOPHER	$2,636.76
*NORMANDEAU, ANNE L.	$3,658.44
*NOSEK, JAMES E	$1,618.80
*O'BANNON, LINDA HILL & HILL H	$645.00
OFTEDAHL, JOSHUA C.	$1,222.32
*OSTERHOUT, ISAAC A.	$833.86
*PARISI, THOMAS J & DEBRA J	$2,567.10
*PICARD, MICHAEL F. & RAHMAN,	$398.60
*PICARD, MICHAEL F. & RAHMAN,	$715.95
PORPER, LEE ANN	$1,751.82
PUTNAM, JOSEPH C.	$1,534.45
PUTNAM, JOSEPH C.	$2,011.75
*QUIMBY, ROBERT P. & PAMELA	$3,835.17
QUINT, PETER	$1,982.73
*RANDALL, RICHARD & BEVERLY	$1,453.26
*RICE, STANLEY J	$149.88
*RICE, STANLEY J & DAWN E,	$235.06
*RICE, STANLEY J. & DAWN E.,	$107.55
*RICE, STANLEY J. & DAWN W.,	$173.46
*RICE, STANLEY J. & DAWN,	$485.97
*RICE, STANLEY J. 7 DAWN E.	$204.99
*RICHARD, THOMAS & CYNTHIA	$1,511.81
*RICHARDSON, BRANDON T.	$78.69
RIPLEY, NANCY	$2,746.21
*ROCKWELL HOMES, LLC	$1,346.76
*ROLLINS, EDWARD & TOWN	$323.14
*ROSEN, CHRISTOPHER T	$2,378.92
*ROYAL, KEVIN D	$798.51
*ROYAL, KEVIN D & SHERRY	$915.90
*ROYAL, KEVIN D & SHERRY	$3,010.86
*ROYAL, KEVIN D.	$83.85
*RYAN, ROBERTA H, ESTATE OF	$4,689.15
*SCOTT, DANA	$1,661.52
*SEQUEIRA, ALLEN A.	$372.81
*SHAW, JUSTIN D.	$53.53
*SHAW, JUSTIN D. & HAROLD D.	$389.58
SKYTOP, LLC	$139.32
ST HILAIRE, CAROLYN	$294.12
*SWETT, KASI LYNN	$617.93
*THOMPSON, ROSS W	$1,703.44
*TROTT, DAVID M	$1,315.45
*TRUESDALE, CASEY E. & LINSEY	$949.44
*TUVESON, JARED M.	$1,182.93
*TWELVE OAKS, LLC	$7,587.78
*URICH, MICHAEL	$1,678.38
*VERSOCKI, ROBERT & CINDY	$1,337.08
*WEAVER, JANET R. & DWIGHT	$1,119.58
*WERSACKAS, JAMES, JR.	$24.55
*WERSACKAS, JR. JAMES	$519.87
*WETHERINGTON, WILLIAM H.	$1,686.09
*WHITE, SHAWN M.	$1,873.74
*WICK, SANDRA E, ESTATE OF	$603.07
WILLEY, MICHELLE & ISAAC	$477.30
*WILLIAMS, STEVEN	$2,312.32
*WINK, DANIEL L. & LISA D.	$1,377.07
WISWEIL, ALYSSA M.	$2,469.06
*WOOD, JEFFREY S & BURNS, HEIDI	$506.73
*WORMWOOD, MICHAEL A (P in P)	$1,815.03
*ZANNINI, MARTIN J & CAROL A	$854.62
*ALLARDS MARKET	$193.50
AROMA JOES	$4,242.81
BUBBA FRYES	$129.00
*CORNERSTONE VALUATION SER	$104.49
CROSS FIT GYM	$174.15
DAVE'S GARAGE	$674.67
DWIGHT LITTLEFIELD TRUCKING	$260.58
HOMETOWN QUICK STOP	$522.45
JBJ MACHINE COMPANY, INC.	$3,221.13
MAINE SOURCE AUTO	$322.50
*PRAXAIR LEASED EQUIPMENT	$0.76
REYNOLDS, JOEY SP	$322.50
SERENITY SALON	$23.22
SOUTHERN MAINE HEALTHCARE	$89.01
TOWN PIZZA	$496.65
*TRY BERWICK SAND & GRAVEL	$164.47
TOTAL(6-30-19)	**$231,898.42**
TOTAL (3-2-20)	**$61,144.50**

*** PAID IN FULL 3-2-2020**

OUTSTANDING TAX LIENS
FISCAL YAR 2018

*ALLEN, BEVERLY	$3,137.40
*ANDERSON, MARY BRAY	$3,685.50
*BERKLEY PROPERTIES INC	$1,224.72
*BOSTON, ALVIN M	$5,168.52
*BOURNE, JAY M.	$951.13
*COOK, NANCY E.	$2,491.02
*COOK, PETER	$81.90
*COOK, PETER W.	$1,275.12
*COURNOYER, ERIC M. & BROOKE	$6.30
*DAY, BARBARA	$1,714.86
*DAY, BARBARA	$264.60
*DAY, BARBARA	$2,802.24
FALLO, SUSAN	$943.74
*GROVER, DANIEL & JOHNSON	$1,134.00
*GROVER, DANIEL & JOHNSON	$132.30
HOULE, OSCAR J	$3,243.24
*J.B.J. MACHINE COMPANY, INC	$1,966.86
*J.B.J. MACHINE COMPANY, INC	$1,684.62
*KDK PROPERTIES	$840.42
*KDK PROPERTIES, LLC	$735.84
*LAFRENIERE, ASTI	$36.54
*LAFRENIERE, STEPHEN M.	$735.84
*LAFRENIERE, STEPHEN M.	$1,305.36
*LAFRENIERE, ZACHARY	$2,322.18
*LAFRENIERE, ZACHARY S.	$95.76
*PORPER, LEE ANN	$1,711.08
*QUINT, PETER	$1,936.62
*ROYAL, KEVIN D & SHERRY A	$466.20
*SEQUEIRA, ALLEN A.	$364.14
SKYTOP, LLC	$136.08
ST HILAIRE, CAROLYN	$287.28
*COMPUTER REPAIR	$15.12
DAVE'S GARAGE	$658.98
DWIGHT LITTLEFIELD TRUCKING	$254.52
FORTIER AND SONS INC.	$56.70
HOMETOWN QUICK STOP	$510.30
JBJ MACHINE COMPANY, INC.	$3,146.22
MAINE SOURCE AUTO	$315.00
NO BERWICK FAMILY MEDICINE	$224.28
TOWN PIZZA	$485.10
TOTAL (6-30-19)	**$48,444.43**
TOAL (3-2-20)	**$10,261.44**

OUTSTANDING TAX LIENS
FISCAL YAR 2017

ANOTHER LOOK	$126.00
*COMPUTER REPAIR	$13.86
DAVE'S GARAGE	$598.50
DWIGHT LITTLEFIELD TRUCKING	$241.92
HOMETOWN QUICK STOP	$463.68
JBJ MACHINE COMPANY, INC.	$2,653.33
*KING COBRA MUFFLER CENTER	$126.00
*NATURES ACRES	$384.30
*OTT'S AUTOMOTIVE & AUTOBODY	$778.68
TOWN PIZZA	$441.00
TOTAL (6-30-19)	**$5,827.27**
TOTAL (3-2-20)	**$4,524.43**

OUTSTANDING TAX LIENS
FISCAL YAR 2016

ANOTHER LOOK	$126.00
*COMPUTER REPAIR	$13.86
DAVE'S GARAGE	$698.04
*HOMETOWN QUICK STOP	$284.22
*KING COBRA MUFFLER CENTER	$126.00
*LITTLEFIELD & SONS INC.	$241.92
*NATURES ACRES	$0.78
*OTT'S AUTOMOTIVE & AUTOBODY	$778.68
TOWN PIZZA	$441.00
TOTAL (6-30-19)	**$2,710.50**
TOTAL (3-2-20)	**$1,265.04**

OUTSTANDING TAX LIENS
FISCAL YAR 2015

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 (6-30-19)	**$2,331.88**
TOTAL (3-2-20)	**$1,252.47**

*** PAID IN FULL 3-2-2020**

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 (6-30-19)	**$2,082.55**
TOTAL (3-2-20)	**$1,563.72**

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 (6-30-19)	**$1,269.75**
TOTAL (3-2-20)	**$912.59**

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 (6-30-19)	**$1,526.20**
TOTAL (3-2-20)	**$1,106.94**

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 (6-30-198)	**$1,246.64**
TOTAL (3-2-20)	**$1,053.54**

OUTSTANDING TAX LIENS
FISCAL YEAR 2010

*LAKE COUNTRY MOVING & STORE	$73.83
*LITTLEFIELD & SONS INC.	$209.28
TOTAL (6-30-19)	**$283.11**
TOTAL (3-2-20)	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 2009

*LITTLEFIELD & SONS INC.	$209.28
TOWN PIZZA	$190.75
TOTAL (6-30-19)	**$400.03**
TOTAL (3-2-20)	**$190.75**

OUTSTANDING TAX LIENS
FISCAL YEAR 2008

*APOLLO GALILEO, USA	$25.20
*B LITTLEFIELD & SONS INC.	$201.60
TOTAL (6-30-19)	**$226.80**
TOTAL (3-2-20)	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 2007

*APOLLO GALILEO, USA	$24.72
*B LITTLEFIELD & SONS INC.	$197.76
TOTAL (6-30-19)	**$222.48**
TOTAL (3-2-20)	**$0.00**

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 (6-30-19)	**$959.35**
TOTAL (3-2-20)	**$0.00**

*** PAID IN FULL 3-2-2020**

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 (6-30-19)	**$3,941.38**
TOTAL (3-2-20)	**$0.00**

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 (6-30-19)	**$3,009.50**
TOTAL (3-2-20)	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 2003

*B LITTLEFIELD &	$289.17
*LEASE FINANCE GR	$20.69
TOTAL (6-30-19)	**$309.86**
TOTAL (3-2-20)	**$0.00**

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 (6-30-19)	**$969.07**
TOTAL (3-2-20)	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 2001

*B LITTLEFIELD & SONS INC.	$296.83
*BANKVEST CAPITAL CORP	$533.78
TOTAL (6-30-19)	**$830.61**
TOTAL (3-2-20	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 2000

*B LITTLEFIELD & SONS INC.	$301.61
TOTAL (6-30-19)	**$301.61**
TOTAL (3-2-20)	**$0.001**

OUTSTANDING TAX LIENS
FISCAL YEAR 1999

*B LITTLEFIELD & SONS INC.	$301.61
TOTAL (6-30-19)	**$301.61**
TOTAL (3-2-20)	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 1998

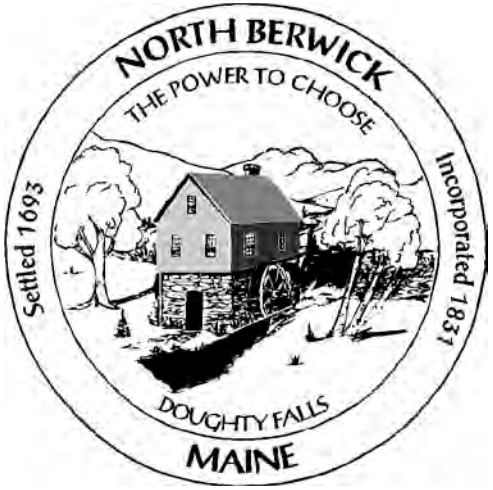
*B LITTLEFIELD & SONS INC.	$301.61
TOTAL (6-30-19)	**$301.61**
TOTAL (3-2-20)	**$0.00**

OUTSTANDING TAX LIENS
FISCAL YEAR 1997

*B LITTLEFIELD & SONS INC.	$295.87
TOTAL (6-30-19)	**$295.87**
TOTAL (3-2-20)	**$0.00**

*** PAID IN FULL 3-2-2020**

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



FY 2019 Annual Report
Town of North Berwick, Maine

Audited Financial Statements and Other Financial Information

Town of North Berwick, Maine

June 30, 2019

TOWN OF NORTH BERWICK, MAINE

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RHR SMITH & COMPANY
Certified Public Accountants
Proven Expertise & 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, 2019 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,

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we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of North Berwick, Maine as of June 30, 2019 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 and OPEB information on pages 4 through 11 and 61 through 67 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 January 21, 2020, 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
January 21, 2020

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

(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, 2019. 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, pension and OPEB 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 regard 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, health and welfare, recreation and culture, education, public works, 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 "Other Governmental 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 Fund.

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 - Pensions, a Schedule of Changes in Net OPEB Liability, a Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB 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 regard 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 $1,174,669 from $12,052,165 to $13,226,834. The Town's total net position for business-type activities increased by $11,259 from $223,799 to $235,058.

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 $3,706,914 at the end of this year. Unrestricted net position for business-type activities increased to a balance of $235,058.

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

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Assets:				
Current Assets	$ 4,776,041	$ 4,467,140	$ 241,257	$ 231,153
Noncurrent Assets	11,169,006	10,681,571	-	-
Total Assets	15,945,047	15,148,711	241,257	231,153
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	186,144	342,494	-	-
Deferred Outflows Related to OPEB	26,048	16,763		
Total Deferred Outflows of Resources	212,192	359,257	-	-
Liabilities:				
Current Liabilities	385,745	456,847	6,199	7,354
Noncurrent Liabilities	2,395,136	2,742,954	-	-
Total Liabilities	2,780,881	3,199,801	6,199	7,354
Deferred Inflows of Resources:				
Prepaid Taxes	36,525	36,798	-	-
Deferred Inflows Related to Pensions	92,672	219,204	-	-
Deferred Inflows Related to OPEB	20,327	-	-	-
Total Deferred Inflows of Resources	149,524	256,002	-	-
Net Position:				
Net Investment in Capital Assets	9,256,583	8,536,088	-	-
Restricted: Permanent Funds	263,337	271,560	-	-
Unrestricted	3,706,914	3,244,517	235,058	223,799
Total Net Position	$ 13,226,834	$ 12,052,165	$ 235,058	$ 223,799

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

	Governmental Activities		Business-type Activities	
	2019	2018	2019	2018
Revenues				
Program Revenues:				
Charges for services	$ 680,860	$ 649,000	$ 106,350	$ 106,945
General Revenues:				
Taxes	8,321,071	8,032,953	-	-
Grants and contributions not restricted to specific programs	2,193,181	1,708,301	-	-
Miscellaneous	221,562	180,706	936	4,549
Total Revenues	11,416,674	10,570,960	107,286	111,494
Expenses				
General government	922,245	1,052,622	-	-
Public safety	1,836,000	1,886,268	-	-
Health and welfare	36,198	34,011	-	-
Recreation and culture	182,444	183,024	-	-
Education	5,771,377	5,424,382	-	-
Public works	741,798	1,029,386	-	-
Library	238,640	229,098	-	-
County tax	356,337	379,059	-	-
TIF	23,048	22,512	-	-
Unclassified	58,809	49,975	-	-
Interest on long-term debt	75,109	70,564	-	-
Pay-per-throw trash program	-	-	96,027	93,387
Total Expenses	10,242,005	10,360,901	96,027	93,387
Change in Net Position	1,174,669	210,059	11,259	18,107
Net Position - July 1, Restated	12,052,165	11,842,106	223,799	205,692
Net Position - June 30	$ 13,226,834	$ 12,052,165	$ 235,058	$ 223,799

Revenues and Expenses

Revenues for the Town's governmental activities increased by 8.00%, while total expenses decreased by 1.15%. The increase in revenues was attributable to all revenue categories coming in higher than last fiscal year with the largest increase in grants and contributions restricted to specific programs. Expenses decreased primarily

due to decreases in public works, general government and public safety, which was partially offset by an increase in education.

Revenues for the Town's business-type activities decreased by 3.77%, while total expenses increased by 2.83%.

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,

	2019	2018
Major Fund:		
General Fund:		
Assigned	$ 643,048	$ 586,352
Unassigned	3,127,890	2,881,792
Total General Fund	$ 3,770,938	$ 3,468,144
Nonmajor Funds:		
Capital Projects Funds:		
Committed	$ 347,092	$ 321,645
Assigned	329	314
Permanent Funds:		
Restricted	263,337	271,560
Total Nonmajor Funds	$ 610,758	$ 593,519

The general fund total fund balance increased by $302,794 from the prior fiscal year primarily due to revenues and transfers from other funds exceeding expenditures and transfers to other funds. The nonmajor funds total fund balance increased by $17,239 from the prior fiscal year primarily due to activity in the capital projects funds.

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 balance and applied receipts. Refer to Schedules A and B for additional information on budget differences.

The general fund actual revenues were over budget by $398,878. This was a result of all revenues being receipted over budgeted amounts with the exception of property taxes, excise taxes, intergovernmental and transfers from other funds.

The general fund actual expenditures were under budget by $569,317. All expenditure accounts were within or under budgeted amounts with the exception of public works.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2019, the net book value of capital assets recorded by the Town increased by $487,435 from the prior year. This increase is the result of capital additions of $884,261, less net disposals of $8,584 and current year depreciation expense of $388,242. 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,

	2019	2018 (Restated)
Land and improvements	$ 1,621,731	$ 1,490,776
Buildings	516,038	544,379
Building improvements	1,914,225	1,945,153
Movable property	1,508,033	1,318,476
Art works and historical treasures	10,000	10,000
Infrastructure	5,598,979	5,372,787
Total	$ 11,169,006	$ 10,681,571

Debt

At June 30, 2019, the Town had $1,912,423 in bonds and a note from direct borrowings outstanding versus $2,145,483 last year. 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, 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.

STATEMENT A

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 4,596,996	$ 20,488	$ 4,617,484
Investments	24,074	-	24,074
Accounts receivable (net of allowance for uncollectibles):			
Taxes	259,438	-	259,438
Liens	40,351	-	40,351
Other	75,951	-	75,951
Internal balances	(220,769)	220,769	-
Total current assets	4,776,041	241,257	5,017,298
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,643,723	-	1,643,723
Buildings and vehicles net of accumulated depreciation	9,525,283	-	9,525,283
Total noncurrent assets	11,169,006	-	11,169,006
TOTAL ASSETS	15,945,047	241,257	16,186,304
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	186,144	-	186,144
Deferred outflows related to OPEB	26,048	-	26,048
TOTAL DEFERRED OUTFLOWS OF RESOURCES	212,192	-	212,192
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 16,157,239	$ 241,257	$ 16,398,496

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	$ 80,791	$ 6,199	$ 86,990
Accrued expenses	716	-	716
Due to other governments	50,662	-	50,662
Escrows	12,967	-	12,967
Current portion of long-term obligations	240,609	-	240,609
Total current liabilities	385,745	6,199	391,944
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	1,648,783	-	1,648,783
Note from direct borrowings payable	28,668	-	28,668
Accrued compensated absences	50,732	-	50,732
Net pension liability	366,336	-	366,336
Net OPEB liability	300,617	-	300,617
Total noncurrent liabilities	2,395,136	-	2,395,136
TOTAL LIABILITIES	2,780,881	6,199	2,787,080
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	36,525	-	36,525
Deferred inflows related to pensions	92,672	-	92,672
Deferred inflows related to OPEB	20,327	-	20,327
TOTAL DEFERRED INFLOWS OF RESOURCES	149,524	-	149,524
NET POSITION			
Net investment in capital assets	9,256,583	-	9,256,583
Restricted for: Permanent funds	263,337	-	263,337
Unrestricted	3,706,914	235,058	3,941,972
TOTAL NET POSITION	13,226,834	235,058	13,461,892
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 16,157,239	$ 241,257	$ 16,398,496

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, 2019

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	$ 922,245	$ 273,829	$ -	$ -	$ (648,416)	$ -	$ (648,416)
Public safety	1,836,000	272,929	-	-	(1,563,071)	-	(1,563,071)
Health and welfare	36,198	38,371	-	-	2,173	-	2,173
Recreation and culture	182,444	79,471	-	-	(102,973)	-	(102,973)
Education	5,771,377	-	-	-	(5,771,377)	-	(5,771,377)
Public works	741,798	16,260	70,228	-	(655,310)	-	(655,310)
Library	238,640	-	-	-	(238,640)	-	(238,640)
County tax	356,337	-	-	-	(356,337)	-	(356,337)
TIF	23,048	-	-	-	(23,048)	-	(23,048)
Unclassified	58,809	-	-	-	(58,809)	-	(58,809)
Interest on long-term debt	75,109	-	-	-	(75,109)	-	(75,109)
Total governmental activities	10,242,005	680,860	70,228	-	(9,490,917)	-	(9,490,917)
Business-type activities:							
Pay-per-throw trash program	96,027	106,350	-	-	-	10,323	10,323
Total business-type activities	96,027	106,350	-	-	-	10,323	10,323
Total government	$ 10,338,032	$ 787,210	$ 70,228	$ -	(9,490,917)	10,323	(9,480,594)

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(9,490,917)	10,323	(9,480,594)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	7,501,173	-	7,501,173
Excise taxes	819,898	-	819,898
Grants and contributions not restricted to specific programs	2,122,953	-	2,122,953
Miscellaneous	221,562	936	222,498
Total general revenues	10,665,586	936	10,666,522
Change in net position	1,174,669	11,259	1,185,928
NET POSITION - JULY 1, RESTATED	12,052,165	223,799	12,275,964
NET POSITION - JUNE 30	$ 13,226,834	$ 235,058	$ 13,461,892

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

STATEMENT C

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 4,130,283	$ 466,713	$ 4,596,996
Investments	-	24,074	24,074
Accounts receivable (net of allowance for uncollectibles):			
Taxes	259,438	-	259,438
Liens	40,351	-	40,351
Other	75,951	-	75,951
Due from other funds	42,854	165,934	208,788
TOTAL ASSETS	$ 4,548,877	$ 656,721	$ 5,205,598
LIABILITIES			
Accounts payable	$ 77,682	$ 3,109	$ 80,791
Accrued expenses	716	-	716
Due to other governments	50,662	-	50,662
Due to other funds	386,703	42,854	429,557
Escrows	12,967	-	12,967
Accrued compensated absences	56,369	-	56,369
TOTAL LIABILITIES	585,099	45,963	631,062
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	36,525	-	36,525
Deferred revenues	156,315	-	156,315
TOTAL DEFERRED INFLOWS OF RESOURCES	192,840	-	192,840
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	263,337	263,337
Committed	-	347,092	347,092
Assigned	643,048	329	643,377
Unassigned	3,127,890	-	3,127,890
TOTAL FUND BALANCES	3,770,938	610,758	4,381,696
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 4,548,877	$ 656,721	$ 5,205,598

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, 2019

	Total Governmental Funds
Total Fund Balances	$ 4,381,696
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	11,169,006
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	156,315
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	186,144
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	26,048
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(1,855,088)
Note from direct borrowings payable	(57,335)
Net pension liability	(366,336)
Net OPEB liability	(300,617)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(92,672)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(20,327)
Net position of governmental activities	$ 13,226,834

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

STATEMENT E

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	$ 7,489,751	$ -	$ 7,489,751
Excise taxes	819,898	-	819,898
Intergovernmental	2,193,181	-	2,193,181
Charges for services	680,860	-	680,860
Miscellaneous revenues	104,512	117,050	221,562
TOTAL REVENUES	11,288,202	117,050	11,405,252
EXPENDITURES			
Current:			
General government	963,076	-	963,076
Public safety	1,794,041	-	1,794,041
Health and welfare	28,986	-	28,986
Recreation and culture	163,340	-	163,340
Education	5,771,377	-	5,771,377
Public works	976,095	-	976,095
Library	235,829	-	235,829
County tax	356,337	-	356,337
TIF	23,048	-	23,048
Unclassified	16,115	42,694	58,809
Debt service:			
Principal	204,393	-	204,393
Interest	75,109	-	75,109
Capital outlay	434,779	-	434,779
TOTAL EXPENDITURES	11,042,525	42,694	11,085,219
EXCESS REVENUES OVER (UNDER) EXPENDITURES	245,677	74,356	320,033
OTHER FINANCING SOURCES			
Transfers in	72,917	15,800	88,717
Transfers (out)	(15,800)	(72,917)	(88,717)
TOTAL OTHER FINANCING SOURCES (USES)	57,117	(57,117)	-
NET CHANGE IN FUND BALANCES	302,794	17,239	320,033
FUND BALANCES - JULY 1	3,468,144	593,519	4,061,663
FUND BALANCES - JUNE 30	$ 3,770,938	$ 610,758	$ 4,381,696

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

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds (Statement E)	$ 320,033
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	884,261
Capital asset net disposals	(8,584)
Depreciation expense	(388,242)
	487,435
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	11,422
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:	
Pension	(156,350)
OPEB	9,285
	(147,065)
Repayment of long-term debt principal is an expenditure in governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	233,060
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:	
Pension	126,532
OPEB	(20,327)
	106,205
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	144,420
Net OPEB liability	19,159
	163,579
Change in net position of governmental activities (Statement B)	$ 1,174,669

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2019

	Enterprise Funds Pay-Per-Throw Trash Program
ASSETS	
Cash and cash equivalents	$ 20,488
Due from other funds	220,769
TOTAL ASSETS	$ 241,257
LIABILITIES	
Accounts payable	$ 6,199
TOTAL LIABILITIES	6,199
NET POSITION	
Unrestricted	235,058
TOTAL NET POSITION	235,058
TOTAL LIABILITIES AND NET POSITION	$ 241,257

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

STATEMENT H

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds Pay-Per-Throw Trash Program
OPERATING REVENUES	
Bag sales	$ 106,350
Other	936
TOTAL OPERATING REVENUES	107,286
OPERATING EXPENSES	
Operation	96,027
TOTAL OPERATING EXPENSES	96,027
CHANGE IN NET POSITION	11,259
NET POSITION - JULY 1	223,799
NET POSITION - JUNE 30	$ 235,058

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Enterprise Funds Pay-Per-Throw Trash Program
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 106,350
Internal activity - receipts (payments) from/to other funds	(9,961)
Other receipts	936
Payments to suppliers	(97,182)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	143
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	143
CASH AND CASH EQUIVALENTS - JULY 1	20,345
CASH AND CASH EQUIVALENTS - JUNE 30	$ 20,488
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	$ 11,259
Changes in operating assets and liabilities:	
(Increase) decrease in due from other funds	(9,961)
(Decrease) increase in accounts payable	(1,155)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ 143

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, health and welfare, recreation and culture, education, public works, library and unclassified.

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, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations". This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements". This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. 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.) excluding fiduciary activities. 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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Measurement Focus - Basic Financial Statements and 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Proprietary Funds

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Budget

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

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

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

2. A meeting of the inhabitants of the Town 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

It is the policy of the Town of North Berwick, Maine to invest public funds in a manner in which will provide safety of principal with a market rate of return while meeting the daily cash flow demands of the Town and conforming to all state and local statutes governing the investment of public funds.

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 $75,951 for the year ended June 30, 2019. The allowance for uncollectible accounts is estimated to be $0 as of June 30, 2019.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Long-term Obligations

The accounting treatment of long-term obligations 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 obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, a note from direct borrowings payable, accrued compensated absences, net pension liability and net OPEB liability.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

OPEB

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Town's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 two types of this item, deferred outflows related to pensions and deferred outflows related to OPEB. These items are reported in the statement of net position.

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 21, 2018 on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due on in two installments on October 6, 2018 and May 4, 2019. Interest on unpaid taxes commenced on October 7, 2018 and May 5, 2019, at 8% 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 $311,889 for the year ended June 30, 2019.

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/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 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.

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, 2019, the Town's cash balances amounting to $4,617,484 were comprised of bank deposits of $4,584,040. Of these bank deposits, $500,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and $4,084,040 was collateralized with securities held by the financial institution's agent in the Town's name.

Account Type	Bank Balance
Checking accounts	$ 275,436
Money market accounts	4,292,555
Savings accounts	16,049
	$ 4,584,040

Investments:

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2019, 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	$ 24,074	$ -	$ 4,155	$ 19,919

The certificates of deposit of $24,074 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, 2019 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	$ 42,854	$ 386,703
Nonmajor capital projects funds	165,934	3,515
Nonmajor permanent funds	-	39,339
Enterprise fund	220,769	-
	$ 429,557	$ 429,557

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2019:

	Balance, 7/1/18 (Restated)	Additions	Disposals	Balance, 6/30/19
Governmental activities				
Non-depreciated assets:				
Land and non-dep land imprvs.	$ 1,533,223	$ 100,500	$ -	$ 1,633,723
Art works and historical treasures	10,000	-	-	10,000
	1,543,223	100,500	-	1,643,723
Depreciated assets:				
Land improvements	40,605	43,508	-	84,113
Buildings	1,270,779	-	-	1,270,779
Building improvements	2,704,592	41,347	-	2,745,939
Movable property	3,562,303	347,424	(23,540)	3,886,187
Infrastructure	6,210,051	351,482	-	6,561,533
	13,788,330	783,761	(23,540)	14,548,551
Less: accumulated depreciation	(4,649,982)	(388,242)	14,956	(5,023,268)
	9,138,348	395,519	(8,584)	9,525,283
Net capital assets	$ 10,681,571	$ 496,019	$ (8,584)	$ 11,169,006

Current year depreciation:	
Administration	$ 81,888
Police	34,795
Fire	48,102
Rescue	26,954
Public works	167,376
Library	2,811
Parks and recreation	19,104
Transfer station	7,212
Total depreciation expense	$ 388,242

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Balance, 7/1/2018	Additions	Deletions	Balance, 6/30/19	Current Year Portion
Bonds payable	$ 2,059,481	$ -	$ (204,393)	$ 1,855,088	$ 206,305
Note from direct borrowings payable	86,002	-	(28,667)	57,335	28,667
	$ 2,145,483	$ -	$ (233,060)	$ 1,912,423	$ 234,972

The following is a summary of the outstanding bonds payable:

$225,000 General Obligation Bond payable, interest at a fixed rate varying from 0.65% to 2.83% and annual principal payments of $22,500. Maturity in November of 2025.	$ 157,500
$1,605,000 General Obligation Bond payable, interest at a fixed rate of 4.13% and annual principal payments varying from $29,709 to $92,135. Maturity in January of 2036.	1,155,388
$1,355,500 General Obligation Bond payable, interest at a fixed rate varying from 2.086% to 2.41% and annual principal payments of $135,550. Maturity in October of 2022.	542,200
Total bonds payable	$ 1,855,088

The following is a summary of the outstanding note from direct borrowings 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 fixed rate of 2.75% per annum.

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

	Bonds Payable		Notes from Direct Borrowings		Total
	Principal	Interest	Principal	Interest	Debt Service
2020	$ 206,305	$ 61,252	$ 28,667	$ -	$ 296,224
2021	208,296	56,331	28,668	-	293,295
2022	210,368	50,952	-	-	261,320
2023	212,527	45,087	-	-	257,614
2024	79,224	40,716	-	-	119,940
2025-2029	365,707	160,123	-	-	525,830
2030-2034	392,540	87,035	-	-	479,575
2035-2039	180,121	11,210	-	-	191,331
	$ 1,855,088	$ 512,706	$ 57,335	$ -	$ 2,425,129

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2019 is as follows:

	Balance, 7/1/2018	Additions	Deletions	Balance, 6/30/19	Current Year Portion
Accrued compensated absences	$ 62,428	$ -	$ (6,059)	$ 56,369	$ 5,637
Net pension liability	510,756	126,532	(270,952)	366,336	-
Net OPEB liability	319,776	17,870	(37,029)	300,617	-
Totals	$ 892,960	$ 144,402	$ (314,040)	$ 723,322	$ 5,637

Please see Notes 7, 11 and 12 for detailed information on each of the other long-term obligations.

NOTE 7 - ACCRUED 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 obligations 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, 2019, the Town's liability for compensated absences is $56,369.

NOTE 8 - RESTRICTED FUND BALANCES

At June 30, 2019, the Town has the following restricted fund balances:

Nonmajor permanent funds (Schedule G)	$	263,337

NOTE 9 - COMMITTED FUND BALANCES

At June 30, 2019, the Town has the following committed fund balances:

Nonmajor capital projects funds (Schedule E)	$	347,092

NOTE 10 - ASSIGNED FUND BALANCES

At June 30, 2019, the Town has the following assigned fund balances:

General fund:		
175th anniversary	$	12,129
Complex		5,131
Parking lot		1,791
Highway garage		1,086
Fire building		115,016
Transfer station building		2,524
Town computer		4,267
Town office improvement		3,690
Parks and recreation		27,428
Summer rec		44,829
Mill Field improvements		3,635
Animal control		14,729
Sidewalks		16,355
Road CIP		2,840
Wheeler		105,000
HRA funds		54,698
Reserved for FY 2020 budget		227,900
Nonmajor capital projects funds (Schedule E)		329
	$	643,377

NOTE 11 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

The 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.

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. 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. As of June 30, 2018, there were 304 employers in the plan.

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 2.40%.

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 plan members are part of the PLD's plan "IN" and "AN" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 10.90% of covered payroll for the IN plan and 7.30% of covered payroll for the AN plan. 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, 2019 was $77,544.

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

At June 30, 2019, the Town reported a liability of $366,336 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2018 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, 2018, the Town's proportion was 0.133856%, which was an increase of 0.00911% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized net pension revenue of $114,602. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,147	$ 4,023
Changes of assumptions	58,470	-
Net difference between projected and actual earnings on pension plan investments	-	88,456
Changes in proportion and differences between contributions and proportionate share of contributions	48,983	193
Contributions subsequent to the measurement date	77,544	-
Total	$ 186,144	$ 92,672

$77,544 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2019	$ 84,540
2020	14,425
2021	(60,176)
2022	(22,862)
2023	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions applied to all periods included in the measurement:

NOTE 11 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

Amortization

The net pension liability of the PLD Consolidated Plan 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, 2018 are as follows:

Investment Rate of Return - 6.75% per annum for the year ended June 30, 2018; the rate was 6.875% in 2017, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 9.00% per year

NOTE 11 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Mortality Rates - For active members and non-disabled retirees of the PLD Consolidated and State Employee and Teacher Plans, 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 - 1.91%; in 2017 the rate was 2.20%

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, 2018 are summarized in the following table. Assets for each of the defined benefit plans are commingles for investment purposes.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2018 for the Plan. 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

NOTE 11 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

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 as of June 30, 2018 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 6.75% for each of the Plans.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.75%	6.75%	7.75%
Town's proportionate share of the net pension liability	$ 863,406	$ 366,336	$ (98,288)

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, 2018 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2018 with the following exceptions.

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 shown as either deferred outflows of resources or deferred inflows of resource. For 2018, this was three years; prior to 2018, this was four years for the PLD Consolidated Plan.

NOTE 11 - DEFINED BENEFIT PENSION PLANS (CONTINUED)

Differences between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period. 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, 2018 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 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' 2018 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterial of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of $2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2019, the following employees were covered by the benefit terms:

Active members	19
Retirees and spouses	7
Total	26

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

Pre-Medicare	Single Coverage	Family Coverage
PPO 500	$925	$2,076
Medicare		
Medicare-Eligible Retirees	$528	$1,055

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the Town reported a liability of $300,617 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2019 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2019, the Town recognized OPEB revenue of $8,117. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 6,958	$ -
Changes of assumptions	6,453	20,327
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	12,637	-
Total	$ 26,048	$ 20,327

$12,637 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2020	$ (713)
2021	(713)
2022	(713)
2023	(710)
2024	(4,067)
Thereafter	-

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2018. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 4.10% per annum for June 30, 2019 was based upon a measurement date of December 27, 2018. The sensitivity of net OPEB liability to changes in discount rate are as follows:

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	3.10%	4.10%	5.10%
Total OPEB liability	$ 338,819	$ 300,617	$ 268,890
Plan fiduciary net position	-	-	-
Net OPEB liability	$ 338,819	$ 300,617	$ 268,890
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	$ 265,997	$ 300,617	$ 342,863
Plan fiduciary net position	-	-	-
Net OPEB liability	$ 265,997	$ 300,617	$ 342,863
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2018, using the following methods and assumptions applied to all periods included in the measurement:

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2017. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

Assumptions

The actuarial assumptions used in the January 1, 2018 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Discount Rate - 4.10% per annum.

Trend Assumptions*:*

Pre-Medicare Medical - Initial trend of 8.20% applied in 2018 grading over 14 years to 4.00% per annum.

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Pre-Medicare Drug - Initial trend of 9.60% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Medical - Initial trend of 4.93% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Drug - Initial trend of 9.60% applied in 2017 grading over 14 years to 4.00% per annum.

Administrative and claims expense - 3% per annum.

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage*:*

Medicare participant retirees - 100% assumed to continue in the plan elected

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2019 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB 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 OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2019 was $6,958.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected

NOTE 12 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the claim costs and retiree contributions being updated to reflect current healthcare costs.

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town office at P.O. Box 422, North Berwick, Maine 03906.

NOTE 13 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	Excess
Capital improvements - Police cruiser (Article 13)	$ 27,780
Street lights, hydrant rental, dispatch (Article 14)	252
General Public Works (Article 18)	24,269
Cemeteries and Historical Society (Article 34)	1,491
Liens	3,072
	$ 56,864

At the April 6, 2019 annual Town Meeting, the Town approved Article 12 which allowed the Town to purchase the police cruiser prior to the start of the new fiscal year. This overdraft will be covered by funds raised in the fiscal year 2020 tax commitment.

NOTE 13 - EXPENDITURES OVER APPROPRIATIONS (CONTINUED)

All other overdrafts are covered by Article 3, which was approved at the annual Town Meeting, and allowed for all balances, both debits and credits in all departments of Town be lapsed.

NOTE 14 - 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, 2019, the Town's share was approximately:

	Outstanding Debt	Town's Percentage	Total Share
County of York	$ 2,900,000	2.11%	$ 61,074
RSU #60	4,229,187	29.60%	1,251,839
			$ 1,312,914

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 15 - 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 16 - 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

NOTE 16 - RISK MANAGEMENT (CONTINUED)

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, 2019.

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 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

NOTE 16 - RISK MANAGEMENT (CONTINUED)

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, 2019. 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 17 - TAX INCREMENT FINANCING DISTRICT AND 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 district's 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

NOTE 17 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS (CONTINUED)

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 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, 2019, the Town abated property taxes for the following program:

NOTE 17 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS (CONTINUED)

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%	$ 23,048

NOTE 18 - RELATED PARTY TRANSACTIONS

One of the Town's Selectman owns a business that provides services to the Town. The Town was doing business with this business prior to the owner becoming a selectman. During the fiscal year ended June 30, 2019, payments to this vendor totaled $9,375.

The Town also has related party transactions in relation to the Library and the North Berwick Rescue Squad. Both payroll and accounts payable are paid by the Town, even though they are separate legal entities. In both instances, the Town is only the payor and does not have the ability to refute items (AP/Payroll) submitted for payment.

NOTE 19 - RESTATEMENT

The beginning balance for capital assets has been restated as of July 1, 2018, totalling $847,779. This restatement was the result of prior year's fixed assets being understated. The governmental activities beginning net position increased by $847,779, from $11,204,386 to $12,052,165.

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 - Pensions
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

SCHEDULE 1

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual	Variance Positive
	Original	Final	Amounts	(Negative)
Budgetary Fund Balance, July 1	$ 3,468,144	$ 3,468,144	$ 3,468,144	$ -
Resources (Inflows):				
Property taxes	7,502,555	7,502,555	7,489,751	(12,804)
Excise taxes	820,450	820,450	819,898	(552)
Intergovernmental	2,129,692	2,206,632	2,193,181	(13,451)
Charges for services	210,590	265,184	680,860	415,676
Other revenue	87,500	89,500	104,512	15,012
Transfers from other funds	77,920	77,920	72,917	(5,003)
Amounts Available for Appropriation	14,296,851	14,430,385	14,829,263	398,878
Charges to Appropriations (Outflows):				
General government	983,987	1,054,169	963,076	91,093
Public safety	1,718,158	1,842,236	1,794,041	48,195
Health and welfare	43,127	43,127	28,986	14,141
Recreation and culture	113,495	211,718	163,340	48,378
Education	5,771,377	5,771,377	5,771,377	-
Public works	908,135	958,901	976,095	(17,194)
Library	243,000	243,000	235,829	7,171
County tax	356,337	356,337	356,337	-
TIF	23,049	23,049	23,048	1
Unclassified	321,889	341,581	16,115	325,466
Capital outlay	335,302	472,671	434,779	37,892
Debt service:				
Principal	188,692	218,567	204,393	14,174
Interest	75,109	75,109	75,109	-
Transfers to other funds	15,800	15,800	15,800	-
Total Charges to Appropriations	11,097,457	11,627,642	11,058,325	569,317
Budgetary Fund Balance, June 30	$ 3,199,394	$ 2,802,743	$ 3,770,938	$ 968,195
Utilization of assigned fund balance	$ -	$ 390,101	$ -	$ (390,101)
Utilization of unassigned fund balance	268,750	275,300	-	(275,300)
	$ 268,750	$ 665,401	$ -	$ (665,401)

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

SCHEDULE 2

TOWN OF NORTH BERWICK, MAINE

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

	2019	2018	2017	2016	2015	2014
PLD Plan:						
Proportion of the net pension liability (asset)	0.13%	0.12%	0.12%	0.10%	0.11%	0.12%
Proportionate share of the net pension liability (asset)	$ 366,336	$ 510,756	$ 626,869	$ 318,326	$ 162,238	$ 371,264
Covered-employee payroll	$ 917,355	$ 876,629	$ 852,254	$ 795,360	$ 799,014	$ 841,589
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	39.93%	58.26%	73.55%	40.02%	20.30%	44.11%
Plan fiduciary net position as a percentage of the total pension liability	91.14%	86.43%	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.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSIONS
LAST 10 FISCAL YEARS*

	2019	2018	2017	2016	2015	2014
PLD Plan:						
Contractually required contribution	$ 77,544	$ 74,307	$ 63,938	$ 55,362	$ 40,875	$ 36,881
Contributions in relation to the contractually required contribution	(77,544)	(74,307)	(63,938)	(55,362)	(40,875)	(36,881)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 921,169	$ 917,355	$ 876,629	$ 852,254	$ 795,360	$ 799,014
Contributions as a percentage of covered payroll	8.42%	8.10%	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.

SCHEDULE 4

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2019

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/18 (Reporting December 31, 2018)	$ 319,776	$ -	$ 319,776
Changes for the year:			
Service cost	6,850	-	6,850
Interest	11,020	-	11,020
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(24,392)	-	(24,392)
Contributions - employer	-	12,637	(12,637)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(12,637)	(12,637)	-
Administrative expense	-	-	-
Net changes	(19,159)	-	(19,159)
Balances at 1/1/19 (Reporting December 31, 2019)	$ 300,617	$ -	$ 300,617

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

SCHEDULE 5

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	2019	2018
Total OPEB liability		
Service cost (BOY)	6,850	4,780
Interest (includes interest on service cost)	11,020	11,093
Changes of benefit terms	-	-
Differences between expected and actual experience	-	10,436
Changes of assumptions	(24,392)	9,679
Benefit payments, including refunds of member contributions	(12,637)	(9,723)
Net change in total OPEB liability	$ (19,159)	$ 26,265
Total OPEB liability - beginning	$ 319,776	$ 293,511
Total OPEB liability - ending	$ 300,617	$ 319,776
Plan fiduciary net position		
Contributions - employer	12,637	9,723
Contributions - member	-	-
Net investment income	-	-
Benefit payments, including refunds of member contributions	(12,637)	(9,723)
Administrative expense	-	-
Net change in fiduciary net position	-	-
Plan fiduciary net position - beginning	$ -	$ -
Plan fiduciary net position - ending	$ -	$ -
Net OPEB liability - ending	$ 300,617	$ 319,776
Plan fiduciary net position as a percentage of the total OPEB liability	-	-
Covered payroll	$ 1,033,763	$ 1,033,763
Net OPEB liability as a percentage of covered payroll	29.1%	30.9%

* 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.

SCHEDULE 6

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2019	2018
MMEHT:		
Employer contributions	$ 12,637	$ 9,723
Benefit payments	(12,637)	(9,723)
Contribution deficiency (excess)	$ -	$ -
Covered payroll	$ -	$ -
Contributions as a percentage of covered payroll	0.00%	0.00%

* 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

MEPERS Pension Plan:

For the PLD Consolidated Plan, the discount rate was reduced from 6.875% to 6.75%. In addition, the cost of living benefit increases for the PLD Plan decreased from 2.20% to 1.91%.

MMEHT Health Plan:

There was a change in the discount rate from 3.44% to 4.10% per GASB 75 discount rate selection.

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
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- Schedule of General Capital Assets by Function
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SCHEDULE A

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND REVENUES
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	$ 7,502,555	$ 7,502,555	$ 7,489,751	$ (12,804)
Excise taxes:				
Auto excise	815,450	815,450	815,450	-
Boat excise tax	5,000	5,000	4,448	(552)
Intergovernmental revenues:				
State revenue sharing	137,000	137,000	138,335	1,335
Homestead exemption	173,021	173,021	158,996	(14,025)
Local road assistance	70,500	70,500	70,228	(272)
School resource officer	-	76,940	76,940	-
Tree growth	9,000	9,000	7,049	(1,951)
Veterans exemption	3,500	3,500	3,450	(50)
General assistance	-	-	344	344
BETE reimbursement	1,736,671	1,736,671	1,736,753	82
Other intergovernmental	-	-	1,086	1,086
Charges for services:				
Transfer station unclassified	5,500	5,500	6,324	824
Transfer station bulky waste	15,000	15,000	24,131	9,131
Transfer station returnables	9,500	9,500	7,916	(1,584)
General government	130,590	132,807	138,368	5,561
Code enforcement	50,000	50,000	103,567	53,567
Parks and recreation	-	15,432	79,471	64,039
Police department	-	30,420	37,889	7,469
Fire department	-	-	15,684	15,684
Rescue	-	-	216,942	216,942
Animal control	-	22	2,414	2,392
Highway	-	-	16,260	16,260
Planning/zoning boards	-	6,503	31,894	25,391
Interest income:				
Interest on investments	9,500	9,500	23,285	13,785
Interest on taxes	20,000	20,000	16,051	(3,949)
Other income:				
Cable tv	40,000	40,000	45,509	5,509
Scholarships	-	2,000	2,500	500
Other income	18,000	18,000	17,167	(833)
Transfers from other funds	77,920	77,920	72,917	(5,003)
TOTAL REVENUES	10,828,707	10,962,241	11,361,119	398,878
USE OF FUND BALANCE				
Assigned fund balance	-	390,101	-	(390,101)
Unassigned fund balance	268,750	275,300	-	(275,300)
TOTAL USE OF FUND BALANCE	268,750	665,401	-	(665,401)
TOTAL AVAILABLE	$ 11,097,457	$ 11,627,642	$ 11,361,119	$ (266,523)

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

SCHEDULE B

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	$ 265,390	$ 6,595	$ 271,985	$ 255,235	$ 16,750
Office salaries	173,047	-	173,047	167,284	5,763
Town manager	146,115	-	146,115	141,953	4,162
FICA/medicare	115,500	-	115,500	114,481	1,019
Insurances	108,250	-	108,250	102,919	5,331
HRA insurance	10,000	57,084	67,084	15,574	51,510
Tax assessing	58,000	-	58,000	55,866	2,134
Code enforcement	93,485	-	93,485	93,792	(307)
Planning board	6,000	6,503	12,503	11,576	927
Board of appeals	3,000	-	3,000	196	2,804
Selectmen	5,200	-	5,200	4,200	1,000
	983,987	70,182	1,054,169	963,076	91,093
Public safety:					
Police department	854,140	30,420	884,560	878,671	5,889
Hydrant rental/dispatch/lights	249,800	-	249,800	250,052	(252)
Fire department	136,410	6,550	142,960	142,960	-
Rescue operations	439,808	-	439,808	426,554	13,254
School resource officer	18,000	76,940	94,940	78,323	16,617
Animal control	20,000	10,168	30,168	17,481	12,687
	1,718,158	124,078	1,842,236	1,794,041	48,195
Heath and welfare:					
General assistance	7,500	-	7,500	415	7,085
Social services	23,812	-	23,812	15,265	8,547
Cemeteries and historical society	11,815	-	11,815	13,306	(1,491)
	43,127	-	43,127	28,986	14,141
Recreation and culture:					
Parks and recreation	84,650	92,231	176,881	129,185	47,696
Conservation	1,000	-	1,000	4,731	(3,731)
Community center	22,845	2,357	25,202	25,892	(690)
Mill field	5,000	3,635	8,635	3,532	5,103
	113,495	98,223	211,718	163,340	48,378

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	5,771,377	-	5,771,377	5,771,377	-
Public works:					
Highway operations	656,860	50,766	707,626	717,079	(9,453)
Winter highway	125,000	-	125,000	139,816	(14,816)
Transfer station	126,275	-	126,275	119,200	7,075
	908,135	50,766	958,901	976,095	(17,194)
Library	243,000	-	243,000	235,829	7,171
County tax	356,337	-	356,337	356,337	-
TIF	23,049	-	23,049	23,048	1
Capital outlay:					
Parking lot	-	5,795	5,795	4,004	1,791
Canine	600	-	600	808	(208)
Police vehicle	39,250	-	39,250	67,030	(27,780)
Rescue vehicle	65,000	25,000	90,000	216,694	(126,694)
Highway vehicle	103,670	40,000	143,670	76,646	67,024
Fire vehicle	38,782	-	38,782	38,781	1
Transfer station	13,000	6,163	19,163	16,639	2,524
Highway building	-	3,625	3,625	2,539	1,086
Fire building	75,000	50,000	125,000	9,984	115,016
Complex	-	6,786	6,786	1,654	5,132
	335,302	137,369	472,671	434,779	37,892
Debt service:					
Principal	188,692	29,875	218,567	204,393	14,174
Interest	75,109	-	75,109	75,109	-
	263,801	29,875	293,676	279,502	14,174

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Overlay	311,889	-	311,889	-	311,889
MF festival	5,000	17,692	22,692	10,913	11,779
Scholarship	-	2,000	2,000	2,000	-
Liens	-	-	-	3,072	(3,072)
Unanticipated expenses	5,000	-	5,000	130	4,870
	321,889	19,692	341,581	16,115	325,466
Transfers to other funds:					
Permanent funds	15,800	-	15,800	15,800	-
	15,800	-	15,800	15,800	-
TOTAL DEPARTMENTAL OPERATIONS	$ 11,097,457	$ 530,185	$ 11,627,642	$ 11,058,325	$ 569,317

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, 2019

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	$ 185,002	$ 281,711	$ 466,713
Investments	-	24,074	24,074
Due from other funds	165,934	-	165,934
TOTAL ASSETS	$ 350,936	$ 305,785	$ 656,721
LIABILITIES			
Accounts payable	$ -	$ 3,109	$ 3,109
Due to other funds	3,515	39,339	42,854
TOTAL LIABILITIES	3,515	42,448	45,963
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	263,337	263,337
Committed	347,092	-	347,092
Assigned	329	-	329
Unassigned	-	-	-
TOTAL FUND BALANCES	347,421	263,337	610,758
TOTAL LIABILITIES AND FUND BALANCES	$ 350,936	$ 305,785	$ 656,721

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, 2019

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	$ 1,326	$ 2,139	$ 3,465
Other income	97,053	16,532	113,585
TOTAL REVENUES	98,379	18,671	117,050
EXPENDITURES			
Program expenses	-	42,694	42,694
TOTAL EXPENDITURES	-	42,694	42,694
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	98,379	(24,023)	74,356
OTHER FINANCING SOURCES (USES)			
Transfers in	-	15,800	15,800
Transfers (out)	(72,917)	-	(72,917)
TOTAL OTHER FINANCING SOURCES (USES)	(72,917)	15,800	(57,117)
NET CHANGE IN FUND BALANCES	25,462	(8,223)	17,239
FUND BALANCES - JULY 1	321,959	271,560	593,519
FUND BALANCES - JUNE 30	$ 347,421	$ 263,337	$ 610,758

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, 2019

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
ASSETS					
Cash and cash equivalents	$ 4,716	$ 179,957	$ 271	$ 58	$ 185,002
Due from other funds	-	165,934	-	-	165,934
TOTAL ASSETS	$ 4,716	$ 345,891	$ 271	$ 58	$ 350,936
LIABILITIES					
Due to other funds	$ 3,515	$ -	$ -	$ -	$ 3,515
TOTAL LIABILITIES	3,515	-	-	-	3,515
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	1,201	345,891	-	-	347,092
Assigned	-	-	271	58	329
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	1,201	345,891	271	58	347,421
TOTAL LIABILITIES AND FUND BALANCES	$ 4,716	$ 345,891	$ 271	$ 58	$ 350,936

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, 2019

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
REVENUES					
Interest income	$ 51	$ 1,260	$ 2	$ 13	$ 1,326
Other income	-	97,053	-	-	97,053
TOTAL REVENUES	51	98,313	2	13	98,379
EXPENDITURES					
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	51	98,313	2	13	98,379
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	(72,917)	-	-	(72,917)
TOTAL OTHER FINANCING SOURCES (USES)	-	(72,917)	-	-	(72,917)
NET CHANGE IN FUND BALANCES (DEFICITS)	51	25,396	2	13	25,462
FUND BALANCES (DEFICITS) - JULY 1	1,150	320,495	269	45	321,959
FUND BALANCES (DEFICITS) - JUNE 30	$ 1,201	$ 345,891	$ 271	$ 58	$ 347,421

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, 2019

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ 259,899	$ 21,812	$ 281,711
Investments	18,549	4,155	1,370	-	-	24,074
TOTAL ASSETS	$ 18,549	$ 4,155	$ 1,370	$ 259,899	$ 21,812	$ 305,785
LIABILITIES						
Accounts payable	$ -	$ -	$ -	$ 3,109	$ -	$ 3,109
Due to other funds	-	-	-	39,339	-	39,339
TOTAL LIABILITIES	-	-	-	42,448	-	42,448
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	18,549	4,155	1,370	217,451	21,812	263,337
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	18,549	4,155	1,370	217,451	21,812	263,337
TOTAL LIABILITIES AND FUND BALANCES	$ 18,549	$ 4,155	$ 1,370	$ 259,899	$ 21,812	$ 305,785

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, 2019

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	$ 165	$ 23	$ 12	$ 1,803	$ 136	$ 2,139
Other income	-	-	-	7,835	8,697	16,532
TOTAL REVENUES	165	23	12	9,638	8,833	18,671
EXPENDITURES						
Program expenses	-	-	-	39,023	3,671	42,694
TOTAL EXPENDITURES	-	-	-	39,023	3,671	42,694
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	165	23	12	(29,385)	5,162	(24,023)
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	165	23	12	(13,585)	5,162	(8,223)
FUND BALANCES - JULY 1	18,384	4,132	1,358	231,036	16,650	271,560
FUND BALANCES - JUNE 30	$ 18,549	$ 4,155	$ 1,370	$ 217,451	$ 21,812	$ 263,337

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, 2019

	Land and Construction in Progress	Land Improvements, Buildings and Building Improvements	Vehicles, Machinery and Equipment	Infrastructure	Total
Administration	$ 570,943	$ 2,711,373	$ 286,701	$ -	$ 3,569,017
Police	-	20,500	398,414	-	418,914
Fire	90,672	175,532	1,428,732	-	1,694,936
Public works	132,077	244,870	1,298,544	6,543,067	8,218,558
Rescue	40,786	219,186	420,171	-	680,143
Transfer station	68,328	203,681	50,500	-	322,509
Parks and recreation	659,464	438,282	3,125	18,466	1,119,337
Library	43,629	87,407	-	-	131,036
Cemetery	37,824	-	-	-	37,824
Total General Capital Assets	1,643,723	4,100,831	3,886,187	6,561,533	16,192,274
Less: Accumulated Depreciation	-	(1,682,560)	(2,378,154)	(962,554)	(5,023,268)
Net General Capital Assets	$ 1,643,723	$ 2,418,271	$ 1,508,033	$ 5,598,979	$ 11,169,006

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

SCHEDULE J

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2019

	General Capital Assets 7/1/18	Additions	Deletions	General Capital Assets 6/30/19
Administration	$ 3,445,157	$ 135,400	$ (11,540)	$ 3,569,017
Police	358,634	66,780	(6,500)	418,914
Fire	1,689,262	5,674	-	1,694,936
Public works	7,816,885	401,673	-	8,218,558
Rescue	468,949	216,694	(5,500)	680,143
Transfer station	306,527	15,982	-	322,509
Parks and recreation	1,077,279	42,058	-	1,119,337
Library	131,036	-	-	131,036
Cemetery	37,824	-	-	37,824
Total General Capital Assets	15,331,553	884,261	(23,540)	16,192,274
Less: Accumulated Depreciation	(4,649,982)	(388,242)	14,956	(5,023,268)
Net General Capital Assets	$ 10,681,571	$ 496,019	$ (8,584)	$ 11,169,006

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

RHR SMITH & COMPANY
Certified Public Accountants
Proven Expertise & 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, 2019 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 January 21, 2020.

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.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of 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
January 21, 2020

NORTH BERWICK WATER DISTRICT

ANNUAL FINANCIAL REPORT

YEAR ENDED - DECEMBER 31, 2018

NORTH BERWICK WATER DISTRICT

ANNUAL FINANCIAL REPORT

YEAR: 2018

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DOUG MITCHELL, CPA
96 Middle Road, Falmouth, ME 04105
Tel. (207) 828 1773

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, 2018 and 2017, 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, 2018 and 2017 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, 2019

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31. 2018

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

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:	2018	2017
CURRENT RATIO AS FOLLOWS:		
Current assets	$ 529,185	$ 630,309
Current liabilities	90,844	93,606
Current Ratio	5.83	6.73

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

	2018	2017
COVERAGE RATIO AS FOLLOWS:		
Operating revenue	497,465	531,342
Interest income	1,591	1,593
Non-Utility Income	0	0
Gross revenue	499,056	532,935
Operating expenses	424,338	400,639
Less: depreciation	(77,803)	(72,528)
Expenses, excluding depreciation	346,535	328,111
Net available for debt service	152,521	204,824
Debt service payments required:		
Principal payments	85,099	83,400
interest expense	34,587	38,907
Total debt service	119,686	122,307
Coverage ratio	1.27	1.67

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

NORTH BERWICK WATER DISTRICT

STATEMENT OF NET ASSETS

AT DECEMBER 31,

	2018	2017
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	5,414,378	5,125,096
Less: Accumulated Depreciation	(1,297,082)	(1,219,279)
Net Utility Plant and equipment	4,117,296	3,905,817
CURRENT ASSETS		
Cash- operating	24,850	11,128
Investments- restricted reserves	397,871	509,769
Accounts Receivable	106,464	109,412
Prepayments	-	-
Total current assets	529,185	630,309
OTHER ASSET		
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	23,460	24,541
	101,260	102,341
TOTAL ASSETS	$ 4,747,741	$ 4,638,467
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	332	372
Accrued Expenses	1,034	3,256
Accrued Interest	3,378	3,378
Bonds- current portion	86,100	86,600
Total current liabilities	90,844	93,606
BONDED DEBT		
Bonds payable- long-term debt	1,243,514	1,328,113
TOTAL LIABILITIES	1,334,358	1,421,719
NET ASSETS:		
Unrestricted	497,701	597,644
Restricted for Debt service	128,000	128,000
Net Investment in plant	2,787,682	2,491,104
Total Equity Capital	$ 3,413,383	$ 3,216,748
LIABILITIES AND NET ASSETS	$ 4,747,741	$ 4,638,467

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,

	2018	2017
OPERATING REVENUES:		
Water Sales		
Metered - Residential	$ 192,533	$ 186,574
Metered - Commercial	33,267	32,501
Metered - Industrial	69,328	69,999
Public Authorities	14,783	15,064
Public fire protection	126,384	125,917
Private fire protection	19,928	19,722
Rental Income	39,374	38,228
Net Jobbing income & other revenue	140	6,286
Other revenue	1,728	37,051
Total Operating Revenues	497,465	531,342
OPERATING EXPENSES:		
Personnel costs	257,093	251,371
Power	17,699	15,199
Chemicals	6,897	6,629
Fuel for purchased power	2,174	2,889
Materials & supplies	9,753	6,046
Contractual services	21,485	15,061
Transportation	4,320	4,232
All insurances	12,406	11,838
Assessments	3,059	2,700
Other expenses	11,649	12,146
Depreciation	77,803	72,528
Total Operating Expenses	424,338	400,639
NET INCOME FROM OPERATIONS	73,127	130,703
NON-OPERATING INCOME		
Interest income	1,591	1,593
Interest expense on Bonds	(34,587)	(38,907)
Non-Utility Income	-	
Amortization	(1,081)	(1,081)
Net Non-operating Income	(34,077)	(38,395)
NET INCOME (Agreed with F-4)	$ 39,050	$ 92,308
Contributions in aid of construction	157,969	45,494
FINAL NET INCOME	$ 197,019	$ 137,802
EQUITY:		
Beginning of Year	3,216,364	3,078,562
Net Income	$ 197,019	137802
End of Year	$ 3,413,383	$ 3,216,364

NORTH BERWICK WATER DISTRICT

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31,

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	$ 500,413	$ 528,166
Payments to suppliers and vendors	(91,704)	(79,781)
Payments to Employees	(257,093)	(251,371)
	151,616	197,014
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	1,591	1,593
Net Increase in Deferred debits	0	0
Net cash provided by Non-capital financing activities	1,591	1,593
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	156,504	45,494
Purchases of capital assets	(289,282)	(83,369)
Interest payments	(34,587)	(39,798)
Bond principal payments	(85,099)	(83,400)
Bonds issued	0	0
Net cash provided by capital and financing activities	(251,383)	(159,992)
NET INCREASE (DECREASE) IN CASH	(98,176)	38,615
CASH- BEGINNING OF YEAR	520,897	482,282
CASH- END OF YEAR	$ 422,721	$ 520,897

Reconciliation of Operating income to Net cash provided by Operating activities:		
Operating Income or (loss)	73,127	130,703
Adjustments to reconcile Operating Income to Net Cash provided by operating activities		
Depreciation and amortization	77,803	73,609
Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	2,948	(3,176)
(Increase) decrease in prepayments	0	0
(Decrease) increase in accrued interest		(3,998)
(Decrease) increase in other accruals	(2,222)	193
(Decrease) increase in accounts payable	(40)	(317)
Net cash provided by operating activities	151,616	197,014

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,

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, 2018 and 2017, 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, 2018 and 2017. 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.

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;

	12/31/17 Cost	Year 2018 Additions	Year 2018 Disposals	12/31/18 Cost
Organization	11,162			11,162
Land and Land Rights	304,669	0	0	304,669
Structures and Improvements	292,628	4,327	0	296,955
Wells and Springs	169,053	0	0	169,053
Pumping Equipment	103,460	11,459	0	114,919
Water Treatment Equipment	346,072	89,936	0	436,008
Distribution Reservoirs and Standpipes	395,308	0	0	395,308
Transmission and Distribution Mains	2,912,470	15,324	0	2,927,794
Services	209,777	3,430	0	213,207
Meters and Meter Installations	105,520	7,153	0	112,673
Hydrants	155,265	521	0	155,786
Office Furniture and Equipment	10,048	2,390	0	12,438
Transportation	63,819	0	0	63,819
Stores Equipment	0	0	0	0
Tools, Shop and Garage Equipment	11,584	392	0	11,976
Laboratory Equipment	2,673	0		2,673
Power Operated Equipment	2,784	0		2,784
Miscellaneous Equipment	21,681	240		21,921
Construction projects- CIP	7,123	154,110	0	161,233
	5,125,096	289,282	0	$ 5,414,378
Less: accumulated depreciation	(1,219,279)	$ (77,803)	0	(1,297,082)
Net Plant and Equipment	3,905,817			4,117,296

	Year 2017	Year 2018
Depreciation Expense		
Total depreciation per F-4	$ 72,528	$ 77,803

NOTE #3- LONG-TERM DEBT;

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

	2018	2017
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.	$ 194,237	$ 211,894
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.	$ 1,135,377	$ 1,202,819
Total Bonds outstanding at End of year	$ 1,329,614	$ 1,414,713

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

Year 2017	0	-
Year 2018	-	85,099
Year 2019	86,098	86,098
Year 2020	87,288	87,288
Year 2021	88,674	88,674
Year 2022	90,244	90,244
Year 2023	93,057	93,057
Year 2024	94,639	94,639
Year 2025	96,357	96,357
Year 2026	96,357	96,357
Year 2027	99,657	99,657
Year 2028	102,167	102,167
Year 2029	106,457	106,457
Year 2030	92,800	92,800
Year 2031	96,300	96,300
Year 2032	99,520	99,520

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 12-31-2017; $69,999
Fiscal year ended 12-31-2018; $66,642

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	172,721
Category #3	-
Total balance at year end.	$ 422,721

As of December 31, 2018 and 2017, all of the District's cash accounts were with one local bank.

NOTE 7- SUBSEQUENT EVENTS:

The District has evaluated subsequent events as of May 24, 2019, with no events being found that would require disclosure.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2019

Proven Expertise & Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2019

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RHR SMITH & COMPANY
Certified Public Accountants
Proven Expertise & 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, 2019, 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, 2019, 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 17, 2020, 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 17, 2020

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2019

(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, 2019. 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 $66,635 from $2.08 million to $2.02 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 – decreased to a balance of $230,831 at the end of this year.

Table 1
North Berwick Sanitary District
Net Position
December 31,

	2019	2018
Assets:		
Current Assets	$ 366,575	$ 368,456
Noncurrent Assets	1,775,765	1,854,071
Total Assets	2,142,340	2,222,527
Liabilities:		
Current Liabilities	18,896	17,789
Noncurrent Liabilities	107,175	121,833
Total Liabilities	126,070	139,622
Net Position:		
Net Investment in Capital Assets	1,656,358	1,720,789
Restricted	128,081	116,872
Unrestricted	231,831	245,244
Total Net Position	$ 2,016,270	$ 2,082,905

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

	2019	2018
Revenues		
Program Revenues:		
Charges for services	$ 500,163	$ 467,890
General Revenues:		
Miscellaneous	6,134	4,372
Total Revenues	506,297	472,262
Expenses		
Salaries and wages	212,316	209,150
Employee insurance	86,524	83,646
Liability insurance	17,623	16,778
Payroll taxes	16,520	16,220
Retirement plan	14,778	14,172
Employee training	285	564
Outside contract labor	16,634	19,401
Audit and consulting	4,575	3,675
Legal	2,000	663
Trustee compensation	2,880	3,280
Operational supplies	196	143
Office supplies and postage	3,051	3,524
Power and lights	28,245	26,858
Telephone and telemonitoring	4,941	4,931
Heating fuel	3,467	3,672
Automotive expenses	2,164	2,278
Repairs and maintenance	17,188	13,816
Sewer lien expense	551	912
Water meter readings	1,176	1,167
Miscellaneous	7,366	8,621
Depreciation	128,401	123,713
Nonoperating expenses	2,051	2,234
Total Expenses	572,932	559,418
Change in Net Position	(66,635)	(87,156)
Net Position - January 1	2,082,905	2,170,061
Net Position - December 31	$ 2,016,270	$ 2,082,905

Revenues and Expenses

Revenues for the District's activities increased by 7.21%, while total expenses increased by 2.42%. The biggest reason for the increase in revenues was from charges for service. The biggest increases in expenses were in salaries and wages, employee insurance, repairs and maintenance and depreciation.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2019, the net book value of capital assets recorded by the District decreased by $78,306. The decrease was due to current year additions of $50,095 less depreciation expense of $128,401.

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

	2019	2018
Land	$ 204,414	$ 204,414
Sewer lines	1,261,213	1,302,895
Buildings and improvements	231,376	259,791
Machinery and equipment	44,565	47,889
Vehicles	34,197	39,082
Total	$ 1,775,765	$ 1,854,071

Debt

At December 31, 2019, the District had $119,407 of a bond payable. 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, 2019

ASSETS		
Current assets:		
Cash and cash equivalents	$	158,042
Investments		60,967
Accounts receivable (net of allowance for uncollectibles)		140,788
Prepaid items		6,778
Total current assets		366,575
Noncurrent assets:		
Capital assets:		
Land and other assets not being depreciated		204,414
Depreciable assets, net of accumulated depreciation		1,571,351
Total noncurrent assets		1,775,765
TOTAL ASSETS	$	2,142,340
LIABILITIES		
Current liabilities:		
Accrued expenses	$	4,173
Current portion of long-term obligations		14,723
Total current liabilities		18,896
Noncurrent liabilities:		
Noncurrent portion of long-term obligations:		
Bond payable		105,307
Accrued compensated absences		1,868
Total noncurrent liabilities		107,175
TOTAL LIABILITIES		126,070
NET POSITION		
Net investment in capital assets		1,656,358
Restricted		128,081
Unrestricted		231,831
TOTAL NET POSITION		2,016,270
TOTAL LIABILITIES AND NET POSITION	$	2,142,340

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, 2019

OPERATING REVENUES		
User charges	$	499,236
Fees		927
Miscellaneous		2,796
TOTAL OPERATING REVENUES		502,959
OPERATING EXPENSES		
Salaries and wages		212,316
Employee insurance		86,524
Liability insurance		17,623
Payroll taxes		16,520
Retirement plan		14,778
Employee training		285
Outside contract labor		16,634
Audit and consulting		4,575
Legal		2,000
Trustee compensation		2,880
Operational supplies		196
Office supplies and postage		3,051
Power and lights		28,245
Telephone and telemonitoring		4,941
Heating fuel		3,467
Automotive expenses		2,164
Repairs and maintenance		17,188
Sewer lien expense		551
Water meter readings		1,176
Miscellaneous		7,366
Depreciation		128,401
TOTAL OPERATING EXPENSES		570,881
OPERATING INCOME (LOSS)		(67,922)
NON-OPERATING REVENUES (EXPENSES)		
Interest income		3,338
MMBB interest expense		(2,051)
TOTAL NON-OPERATING REVENUES (EXPENSES)		1,287
CHANGE IN NET POSITION		(66,635)
NET POSITION - JANUARY 1		2,082,905
NET POSITION - DECEMBER 31	$	2,016,270

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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, 2019

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$	482,566
Other receipts		4,272
Payments to employees		(212,316)
Payments to suppliers		(229,096)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		45,426
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income		3,338
Invested cash		44,205
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES		47,543
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets		(50,095)
Principal paid on capital debt		(13,875)
Accrued compensated absences		(745)
Interest paid on capital debt		(2,051)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES		(66,766)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		26,203
CASH AND CASH EQUIVALENTS - JANUARY 1		131,839
CASH AND CASH EQUIVALENTS - DECEMBER 31	$	158,042
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income (loss)	$	(67,922)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense		128,401
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable		(17,597)
(Increase) decrease in prepaid items		1,476
Increase (decrease) in accrued expenses		1,068
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$	45,426

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, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations". This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 84 "Fiduciary Activities". This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements

Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements". This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 "Majority Equity Interests". This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 $140,788 for the year ended December 31, 2019. The allowance for uncollectible accounts is estimated to be $0 as of December 31, 2019.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 obligations 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 obligations to be repaid from business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist primarily of a bond payable and compensated absences.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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, 2019, the District's deposits amounting to $158,042 were comprised of bank deposits of $181,879, which were all insured by federal depository insurance and consequently were not exposed to custodial credit risk.

Account Type	Bank Balance
Money market accounts	$ 128,081
ICS accounts	53,798
	$ 181,879

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, 2019, the District's investments of $60,967 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, 2019, the District had the following investments and maturities:

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of Deposits	$ 60,967	$ -	$ -	$ 60,967
	$ 60,967	$ -	$ -	$ 60,967

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.

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, 2019:

	Balance, 1/1/19	Additions	Disposals	Balance, 12/31/19
Non-depreciated assets:				
Land	$ 204,414	$ -	$ -	$ 204,414
Total non-depreciated assets	204,414	-	-	204,414
Depreciated assets:				
Land improvements	373,542	4,961	-	378,503
Sewer lines	3,483,697	34,572	-	3,518,269
Buildings and improvements	3,679,133	-	-	3,679,133
Machinery and equipment	394,616	10,562	-	405,178
Vehicles	75,853	-	-	75,853
Office furnishings	10,297	-	-	10,297
	8,017,138	50,095	-	8,067,233
Less: accumulated depreciation	(6,367,481)	(128,401)	-	(6,495,882)
	1,649,657	(78,306)	-	1,571,351
Net capital assets	$ 1,854,071	$ (78,306)	$ -	$ 1,775,765

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2019:

	Balance, 1/1/19	Additions	Deletions	Balance, 12/31/19	Current Portion
Bond payable	$ 133,282	$ -	$ (13,875)	$ 119,407	$ 14,100

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 a fixed rate of 1.620% per annum. The final payment is due on April 1, 2027.	$ 119,407

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
2020	$ 14,100	$ 2,616	$ 16,716
2021	14,328	2,385	16,713
2022	14,561	2,152	16,713
2023	14,796	1,914	16,710
2024	15,036	1,472	16,508
2025-2029	46,586	3,970	50,556
	$ 119,407	$ 14,509	$ 133,916

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending December 31, 2019 was $2,047

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 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended December 31, 2019:

	Balance, 1/1/19	Additions	Deletions	Balance, 12/31/19	Current Portion
Accrued compensated absences	$ 3,235	$ -	$ (745)	$ 2,490	$ 623

NOTE 6 - COMPENSATED ABSENCES

The District'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 obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of December 31, 2019, the District's liability for compensated absences is $2,490.

NOTE 7 - RESTRICTED NET POSITION

As of December 31, 2019, the District's restricted net position is made up of the following:

Equipment Replacement	$ 1,129
Sludge	79,115
Paving	1,769
Truck Replacement	19,376
Capacity Expansion	15,716
Sewer Agreement	10,976
	$ 128,081

NOTE 8 - 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

NOTE 8 - DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

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 of 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 $14,778, $14,172 and $13,535 for the years ended December 31, 2019, 2018 and 2017, respectively.

NOTE 9 - 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, 2019. 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 10 - 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, 2019, payments to Benchmark Communications for telecommunication services totaled $428.

NOTE 11 - 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 & 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, 2019, 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 17, 2020.

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 17, 2020

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 4, 2020

Town of North Berwick
Annual Town Meeting - April 4, 2020
Budget Committee Recommendations

				Funding Source												
		FY 2019-20	FY 2020-2021													
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**	$ 136,285.00	$ 144,895.00	$ 144,895.00									$ 144,895.00	Maurice Dolbec	Gregg Drew	7-0
8	**CIP - Vehicle (pumper)**	$ 38,210.00	$ 37,547.00	$ 37,547.00									$ 37,547.00	Maurice Dolbec	Gregg Drew	7-0
9	**CIP - Fire Tanker**	$ 25,963.00	$ 25,551.00	$ 25,551.00									$ 25,551.00	Maurice Dolbec	Julie Fernee	7-0
10	**CIP- Fire Station Plan**	$ 50,000.00	$ 50,000.00	$ 50,000.00									$ 50,000.00	Maurice Dolbec	Julie Fernee	7-0
11	**CIP - Pumper Reserve**	$ -	$ 40,000.00	$ 40,000.00									$ 40,000.00	Maurice Dolbec	Julie Fernee	7-0
12	**Police Department**	$ 902,825.00	$ 954,975.00	$ 954,975.00									$ 954,975.00	Maurice Dolbec	Julie Fernee	8-0
12	**Animal Control**	$ 20,000.00	$ 20,000.00	$ 10,000.00		$ 10,000.00							$ 20,000.00	Maurice Dolbec	Julie Fernee	8-0
13	**CIP- Police Cruiser**	$ 39,600.00	$ 42,080.00							$ 42,080.00			$ 42,080.00	Maurice Dolbec	Jeremiah Johnson	8-0
14	**Dispatch Services**	$ 100,000.00	$ 113,500.00	$ 65,900.00					$ 47,600.00				$ 113,500.00	Maurice Dolbec	Gregg Drew	7-0
14	**Hydrant Rental**	$ 126,400.00	$ 126,400.00						$ 126,400.00				$ 126,400.00	Maurice Dolbec	Gregg Drew	7-0
14	**Street Lights**	$ 40,000.00	$ 12,500.00	$ 7,500.00			$ 5,000.00						$ 12,500.00	Maurice Dolbec	Gregg Drew	7-0
15	**Rescue Squad**	$ 270,220.00	$ 274,020.00	$ 274,020.00									$ 274,020.00	Maurice Dolbec	Stan Cowan	8-0
16	**CIP - Ambulance Fund**	$ 33,500.00	$ 33,400.00				$ 33,400.00						$ 33,400.00	Maurice Dolbec	Julie Fernee	8-0
17	**Transfer Station**	$ 255,685.00	$ 258,605.00	$ 89,620.00				$ 35,000.00				$ 133,985.00	$ 258,605.00	Maurice Dolbec	Gregg Drew	7-0
18	**General Public Works**	$ 114,725.00	$ 117,025.00		$ 117,025.00								$ 117,025.00	Gregg Drew	Julie Fernee	6-0-1
18	**Public Works Salary**	$ 288,810.00	$ 304,550.00		$ 304,550.00								$ 304,550.00	Gregg Drew	Julie Fernee	6-0-1
18	**Patch**	$ 2,500.00	$ 5,000.00		$ 5,000.00								$ 5,000.00	Gregg Drew	Julie Fernee	6-0-1
18	**Winter Public Works**	$ 150,000.00	$ 150,000.00		$ 150,000.00								$ 150,000.00	Gregg Drew	Julie Fernee	6-0-1
19	**Road Bond**	$ 107,480.00	$ 105,616.00		$ 105,616.00								$ 105,616.00	Maurice Dolbec	Julie Fernee	7-0
20	**CIP - Sidewalks**	$ 5,000.00	$ 5,000.00		$ 5,000.00								$ 5,000.00	Maurice Dolbec	Julie Fernee	7-0
20	**CIP - Road Capital**	$ 292,520.00	$ 294,384.00		$ 223,884.00						$ 70,500.00		$ 294,384.00	Maurice Dolbec	Julie Fernee	7-0
21	**CIP - Sidewalk Machine**	$ -	$ 145,000.00				$ 145,000.00						$ 145,000.00	Maurice Dolbec	Julie Fernee	7-0
22	**CIP - Loader**	$ 28,670.00	$ 28,670.00							$ 28,670.00			$ 28,670.00	Maurice Dolbec	Julie Fernee	7-0
23	**CIP - Linscott Road**		$ 180,000.00				$ 180,000.00						$ 180,000.00	Maurice Dolbec	Julie Fernee	6-0-1
26	**Board of Selectmen**	$ 5,200.00	$ 5,200.00	$ 5,200.00									$ 5,200.00	Gregg Drew	Stan Cowan	7-0
26	**Code Enforcement**	$ 29,035.00	$ 32,335.00	$ 32,335.00									$ 32,335.00	Gregg Drew	Stan Cowan	7-0
26	**Code Enforcement Sal**	$ 67,045.00	$ 69,500.00	$ 8,000.00				$ 61,500.00					$ 69,500.00	Gregg Drew	Stan Cowan	7-0
26	**General Government**	$ 248,230.00	$ 284,815.00	$ 17,500.00			$ 10,000.00	$ 257,315.00					$ 284,815.00	Gregg Drew	Stan Cowan	7-0
26	**Town Manager**	$ 42,210.00	$ 44,615.00	$ 44,615.00									$ 44,615.00	Gregg Drew	Stan Cowan	7-0
26	**Town Manager Sal**	$ 107,845.00	$ 111,000.00	$ 75,000.00				$ 36,000.00					$ 111,000.00	Gregg Drew	Stan Cowan	7-0
26	**Town Office Salaries**	$ 177,380.00	$ 177,200.00	$ 177,200.00									$ 177,200.00	Gregg Drew	Stan Cowan	7-0
26	**Update & Tax Equil.**	$ 59,650.00	$ 62,000.00	$ 62,000.00									$ 62,000.00	Gregg Drew	Stan Cowan	7-0
25	**HRA Funds**	$ 10,000.00	$ 12,000.00	$ 12,000.00									$ 12,000.00	Gregg Drew	Stan Cowan	7-0
27	**Town Reports**	$ 5,500.00	$ 5,500.00					$ 5,500.00					$ 5,500.00	Maurice Dolbec	Gregg Drew	7-1-0
28	**Debt - Municipal Bld.**	$ 95,915.00	$ 95,915.00	$ 95,915.00									$ 95,915.00	Maurice Dolbec	Gregg Drew	8-0
29	**Insurance**	$ 110,000.00	$ 102,500.00	$ 102,500.00									$ 102,500.00	Gregg Drew	Stan Cowan	8-0
29	**Social Security**	$ 118,500.00	$ 122,100.00	$ 122,100.00									$ 122,100.00	Gregg Drew	Stan Cowan	8-0
30	**General Assistance**	$ 7,500.00	$ 5,000.00				$ 5,000.00						$ 5,000.00	Maurice Dolbec	Gregg Drew	7-1-0
31	**Unanticipated Exp.**	$ 5,000.00	$ 5,000.00				$ 5,000.00						$ 5,000.00	Maurice Dolbec	Gregg Drew	7-1-0
32	**Board of Appeals**	$ 2,000.00	$ 2,000.00				$ 2,000.00						$ 2,000.00	Maurice Dolbec	Julie Fernee	6-0-1
32	**Planning Bd**	$ 6,000.00	$ 6,000.00				$ 6,000.00						$ 6,000.00	Maurice Dolbec	Julie Fernee	6-0-1
32	**Con/Ag Commission**	$ 1,000.00	$ 1,000.00	$ 1,000.00									$ 1,000.00	Maurice Dolbec	Julie Fernee	6-0-1
33	**Parks & Recreation**	$ 86,735.00	$ 91,235.00	$ 86,235.00				$ 5,000.00					$ 91,235.00	Maurice Dolbec	Julie Fernee	7-0

Town of North Berwick
Annual Town Meeting - April 4, 2020
Budget Committee Recommendations

				Funding Source												
		FY 2019-20	FY 2020-2021													
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
33	Community Center	$ 23,865.00	$ 27,440.00	$ 27,440.00									$ 27,440.00	Maurice Dolbec	Julie Fernee	7-0
33	Millfield	$ 5,000.00	$ 5,000.00	$ 5,000.00									$ 5,000.00	Maurice Dolbec	Julie Fernee	7-0
33	Mill Field Festival	$ 5,000.00	$ 5,000.00				$ 5,000.00						$ 5,000.00	Maurice Dolbec	Julie Fernee	7-0
34	Cemetery Trustees	$ 15,800.00	$ 15,800.00	$ 15,800.00									$ 15,800.00	Maurice Dolbec	Ron Morrell	7-0
35	His. Soc. cemetaries	$ 10,000.00	$ 10,000.00	$ 10,000.00									$ 10,000.00	Maurice Dolbec	Stan Cowan	7-0
35	Oak Woods Meet Hall	$ 3,600.00	$ 3,100.00	$ 3,100.00									$ 3,100.00	Maurice Dolbec	Stan Cowan	7-0
36	D.A. Hurd Library	$ 252,750.00	$ 262,765.00	$ 262,765.00									$ 262,765.00	Gregg Drew	Maurice Dolbec	7-0
37	Social Services	$ 17,973.00	$ 16,840.00	$ 16,840.00									$ 16,840.00	Maurice Dolbec	Julie Fernee	vaious
38	American Legion	$ 2,500.00	$ 2,500.00	$ 2,500.00									$ 2,500.00	Maurice Dolbec	Julie Fernee	6-1
38	Shipyard	$ 500.00	$ 500.00	$ 500.00									$ 500.00	Maurice Dolbec	Julie Fernee	6-1
38	SMRPC	$ 2,192.00	$ 2,257.00	$ 2,257.00									$ 2,257.00	Maurice Dolbec	Julie Fernee	6-1
38	Eastern Trail	$ 3,500.00	$ 3,500.00	$ 3,500.00									$ 3,500.00	Maurice Dolbec	Julie Fernee	7-0
43	Canal Street TIF	$ -											$ -	Maurice Dolbec	Gregg Drew	8-0
	TOTALS FY18	**$ 4,791,818.00**	**$ 5,058,335.00**	**$ 2,891,310.00**	**$ 911,075.00**	**$ 10,000.00**	**$ 396,400.00**	**$ 400,315.00**	**$ 174,000.00**	**$ 70,750.00**	**$ 70,500.00**	**$ 133,985.00**	**$ 5,058,335.00**			
	FY 2020 Budget			$ 2,835,018.00	$ 850,535.00	$ 10,000.00	$ 227,900.00	$ 335,730.00	$ 174,000.00	$ 153,270.00	$ 70,500.00	$ 134,865.00	$ 4,791,818.00			
	Impact Fee Budget*												$ -			
	Inc./(Dec.)			$ 56,292.00	$ 60,540.00	$ -	$ 168,500.00	$ 64,585.00	$ -	$ (82,520.00)	$ -	$ (880.00)	$ 266,517.00			
	% Inc./Dec.												5.56%			

	FY 2021		**FY2020**	
	TAXATION	$ 2,891,310.00	**TAXATION**	$ 2,835,018.00
	EXCISE	$ 911,075.00	**EXCISE**	$ 850,535.00
	SURPLUS	$ 396,400.00	**SURPLUS**	$ 227,900.00
	DES. SURPLUS	$ 10,000.00	**DES. SURPLUS**	$ 10,000.00
	MISC. FEES	$ 400,315.00	**MISC. FEES**	$ 335,730.00
	ST. REV. SH.	$ 174,000.00	**ST. REV. SH.**	$ 174,000.00
	EQUIP.FUND	$ 70,750.00	**EQUIP. FUND**	$ 153,270.00
	STATE AID	$ 70,500.00	**STATE AID**	$ 70,500.00
	OTHER FUNDS	$ 133,985.00	**OTHER FUNDS**	$ 134,865.00
	GRAND TOTALS	$ 5,058,335.00		$ 4,791,818.00

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 4, 2020

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 4, 2020 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.

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

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS. VOTE 7-0-1 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 2020/2021 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	$910,000.00
Miscellaneous Fee Revenues	$400,000.00
State Revenue Sharing	$174,000.00
State Road Bond	$70,250.00
Homestead Exemption Reimbursement	$233,000.00
BETE Reimbursement	$1,900,000.00
Total	$3,687,250.00

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 8-0 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 8-0 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 2, 2020 Delinquent: October 3, 2020
Balance Due: May 7, 2021 Delinquent: May 8, 2021
Interest: 9.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 7-0-1 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***.

	2019/2020	2020/2021	Inc/(Dec)
Fire Department	$136,285.00	$144,895.00	6.32%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $144,895.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Pumper:	$38,210.00	$37,547.00	-1.74%

Note: This is the eighth 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, $37,547.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Tanker:	$25,963.00	$25,511.00	-1.59%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $25,511.00.
VOTE 7-0 IN FAVOR.

Note: This is the fifth 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 Improvement – New Fire Station Planning.***

	2019/2020	2020/2021	Inc/(Dec)
Fire Station Planning:	$50,000.00	$50,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $50,000.00.
VOTE 7-0 IN FAVOR.

ARTICLE 11: To see what sum the Town will vote to raise and/or appropriate for ***Captial Improvements – Fire Pumper.***

	2019/2020	2020/2021	Inc/(Dec)
Pumper:	$0.00	$40,000.00	new

Note: This is a payment to be placed into a reserve account for the purchase of a future fire pumper.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $40,000.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Police Department	$902,825.00	$954,975.00	5.78%
Animal Control	$20,000.00	$20,000.00	0.00%
	$922,825.00	$974,975.00	5.65%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $974,975.00 WITH $10,000 FROM UNDESIGNATED FUND BALANCE PLUS FEES.
VOTE 8-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Police Cruiser:	$39,600.00	$42,080.00	6.26%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $40,020.00 FROM EQUIPMENT FUND. VOTE 8-0 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.***

	2019/2020	2020/2021	Inc/(Dec)
Street Lights	$40,000.00	$12,500.00	-68.75%
Hydrant Rental	$126,400.00	$126,400.00	0.00%
Dispatch Services	$100,000.00	$113,500.00	13.50%
	$266,400.00	$252,400.00	-5.55%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $252,000.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Rescue Squad	$270,220.00	$274,020.00	1.41%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $274,020.00.
VOTE 8-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Ambulance Fund	$33,500.00	$33,400.00	-0.30%

NOTE: At the April 7, 2018 Town Meeting, the Town approved the Purchase of the Replacement Ambulance Utilizing Reserve Account Balance and Designated Fund Balance with the Designated Fund Balance Amount to be Paid Back in Equal Amounts Over the Next 3 Years. Due to donation of the North Berwick Rescue Squad for the Ambulance, only a two year payment is required. This is the second of two payments.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $33,400.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Transfer Station	$255,685.00	$258,605.00	1.14%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $258,605.00 WITH $133,985.00 FROM ENTERPRISE FUND. VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Winter Public Works	$150,000.00	$150,000.00	0.00%
General Public Works	$114,725.00	$117,025.00	2.00%
Patch	$2,500.00	$5,000.00	100.00%
Salaries	$288,810.00	$304,550.00	5.45%
	$556,035.00	$576,575.00	3.69%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $576,575.00.
VOTE 6-0-1 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Road Bond:	$107,480.00	$105,616.00	-1.73%

Note: This is the eighth 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, $105,616.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Roads – Sidewalks CIP	$5,000.00	$5,000.00	0.00%
Roads - Capital	$292,520.00	$294,384.00	0.64%
	$297,520.00	$299,384.00	0.63%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $299,384.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Sidewalk Machine:	$0.00	$145,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $145,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Loader:	$28,670.00	$28,670.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $28,670.00 FROM EQUIPMENT FUND. VOTE 7-0 IN FAVOR.

Note: This is the last 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: Shall the Town vote to raise and appropriate the sum of **$180,000.00** to fund the following real estate transactions, which will be required for the ***Linscott Road/Route 9 Intersection Relocation Project,*** and authorize the Board of Selectmen to negotiate and complete these transactions?

- Purchase a .88 acre parcel of land located between Linscott Road and Route 9 (Map 19, Lot 7 – Weaver Property) ("Lot A");
- Convey a 11,500 square foot portion of Lot A to the State of Maine, owner of the abutting property;
- Purchase a .32 acre parcel of land located on Route 9 (Map 22, Lot 58 – State of Maine Property) ("Lot B");
- Purchase and install a modular home on Lot B; and
- Convey Lot B and the modular home to the current owner of Lot A.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $180,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 6-0-1 IN FAVOR.

ARTICLE 24: Shall the Town authorize the Board of Selectmen to convey a portion of the newly acquired Weaver Property (Map 19 Lot 7 – "Lot A") to the abutting property owner (Map 19 Lot 6 -Healey Property), to remedy the shared boundary line between the parcels?

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS,
VOTE 6-0-1 IN FAVOR.

ARTICLE 25: Shall the Town vote to accept Deerfield Estates Road as a Town Road?

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, EFFECTIVE JULY 1, 2020. VOTE 7-0 IN FAVOR.

ARTICLE 26: To see what sum the Town will vote to raise and/or appropriate for ***General Government Expenses.***

	2019/2020	2020/2021	Inc/(Dec)
Administration	$248,230.00	$284,815.00	12.75%
Town Office Salaries	$177,380.00	$177,200.00	-0.10%
HRA	$10,000.00	$12,000.00	20.00%
Board of Selectmen	$5,200.00	$5,200.00	0.00%
Code Enforcement Salary	$67,045.00	$69,500.00	3.66%
Code Enforcement Administration	$29,035.00	$32,335.00	11.37%
Tax Assessment	$59,650.00	$62,000.00	3.94%
Town Manager Salary	$107,845.00	$111,000.00	2.93%
Town Manager Administration	$42,210.00	$44,615.00	5.70%
	$746,595.00	$798,665.00	6.97%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $798,665.00.
VOTE 7-0 IN FAVOR.

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

	2019/2020	2020/2021	Inc/(Dec)
Town Reports	$5,500.00	$5,500.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $5,500.
VOTE 7-1-0 IN FAVOR.

ARTICLE 28: To see what sum the Town will vote to raise and/or appropriate for ***Debt Service – Municipal Building Bond.***

	2019/2020	2020/2021	Inc/(Dec)
Municipal Building Bond	$95,915.00	$95,915.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $95,915.00.
VOTE 8-0 IN FAVOR.

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

ARTICLE 29: To see what sum the town will vote to raise and/or appropriate for ***Insurance.***

	2019/2020	2020/2021	Inc/(Dec)
Insurance	$110,000.00	$102,500.00	-7.32%
FICA For All Employees	$118,500.00	$122,100.00	3.04%
	$228,500.00	$224,600.00	-1.71%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $224,600.00.
VOTE 8-0 IN FAVOR.

ARTICLE 30: To see what sum the Town will vote to raise and/or appropriate for ***General Assistance.***

	2019/2020	2020/2021	Inc/(Dec)
General Assistance	$7,500.00	$5,000.00	-33.33%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $5,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 7-1-0 IN FAVOR.

ARTICLE 31: To see what sum the Town will vote to raise and/or appropriate to cover ***unanticipated expenses*** for the 2020 fiscal year.

	2019/2020	2020/2021	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 7-1-0 IN FAVOR.

ARTICLE 32: To see what sum the Town will vote to raise and/or appropriate for ***Town Boards.***

	2019/2020	2020/2021	Inc/(Dec)
Zoning Board of Appeals	$2,000.00	$2,000.00	0.00%
Planning Board	$6,000.00	$6,000.00	0.00%
Conservation/Agricultural Comm	$1,000.00	$1,000.00	0.00%
	$9,000.00	$9,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $9,000.00 WITH $8,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 6-0-1 IN FAVOR.

ARTICLE 33: To see what sum the Town will vote to raise and/or appropriate for the ***Parks and Recreation.***

	2019/2020	2020/2021	Inc/(Dec)
Parks and Recreation Commission	$86,735.00	$91,235.00	5.19%
Community Center	$23,865.00	$27,440.00	14.98%
Mill Field Operation:	$5,000.00	$5,000.00	0.00%
Mill Field Festival	$5,000.00	$5,000.00	0.00%
	$120,600.00	$128,675.00	6.70%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $128,675.00 WITH $5,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 7-0 IN FAVOR.

ARTICLE 34: To see what sum the Town will vote to raise and/or appropriate for the maintenance of ***Municipal Cemeteries***.

	2019/2020	2020/2021	Inc/(Dec)
Cemetery Trustees:	$15,800.00	$15,800.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $15,800.00.
VOTE 7-0 IN FAVOR.

ARTICLE 35: To see what sum the Town will vote to raise and/or appropriate for ***Cemeteries & Historical Society.***

	2019/2020	2020/2021	Inc/(Dec)
Maint. of Old and Vet Cemeteries	$10,000.00	$10,000.00	0.00%
Oakwoods Meeting House	$3,600.00	$3,100.00	-13.89%
	$13,600.00	$13,100.00	-3.68%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $13,100.00.
VOTE 7-0 IN FAVOR.

ARTICLE 36: To see what sum the Town will vote to raise and/or appropriate for the ***D.A. Hurd Library.***

	2019/2020	2020/2021	Inc/(Dec)
Library	$252,750.00	$262,765.00	3.96%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, $262,765.00.
VOTE 7-0 IN FAVOR.

ARTICLE 37: To see what sum the Town will vote to raise and/or appropriate for ***Social Services.***

	2019/2020	2020/2021	Inc/(Dec)
Caring Unlimited	$1,373.00	$1,373.00	0.00%
Visiting Nurse Service	$7,600.00	$7,317.00	-3.72%
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%
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%
York County Shelters	$0.00	$1,000.00	
Total	$17,973.00	$16,840.00	-6.30%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS		VOTE
Caring Unlimited	$1,373.00	6-1
Visiting Nurse Service	$7,317.00	6-1
York County Community Action	$2,250.00	6-1
Southern Maine Agency on Aging	$3,300.00	6-1
Lifeflight	$500.00	7-0
MPBN	$100.00	5-2
So. Me. Veteran's Cemetery	$1,000.00	6-1
York County Shelters	$1,000.00	6-1
Total	$16,840.00	

ARTICLE 38: To see what sum the Town will raise and/or appropriate for funding ***outside agencies:***

	2019/2020	2020/2021	Inc/(Dec)
American Legion	$2,500.00	$2,500.00	0.00%
Seacoast Shipyard	$500.00	$500.00	0.00%
Eastern Trail	$3,500.00	$3,500.00	0.00%
So Me Reg Planning Comm	$2,192.00	$2,257.00	2.97%
	$8,692.00	$8,757.00	0.08%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS

		VOTE
American Legion	$2,500.00	6-1
Seacoast Shipyard	$500.00	6-1
Eastern Trail	$3,500.00	7-0
Southern Maine Regional Planning Commission	$2,257.00	6-1
Total	$8,757.00	

ARTICLE 39: To see if the Town will vote to deposit the excess balance of the 2020 fiscal year Excise Tax and all unspent appropriated Excise Tax into the ***Equipment Fund.***

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 8-0 IN FAVOR.

ARTICLE 40: To see if the Town will authorize the Board of Selectmen to utilize Undesignated Fund Balance 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 8-0 IN FAVOR.

ARTICLE 41: 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 8-0 IN FAVOR.

ARTICLE 42: 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 7-0-1 IN FAVOR.

ARTICLE 43: 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 8-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 4, 2020 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 17th day of March, A.D. Two Thousand and Twenty.

Selectmen of North Berwick, Maine

_____
Wendy P. Cowan, Chair

_____
Charles Galemmo

_____
Michael D. Johnson, Jr.

_____
Michael D. Johnson, Sr.

_____
Jonathan D. Hall

A true copy
Attest:

_____
Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
March ____, 2020

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. A copy of the amendments to the Zoning Ordinance 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

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 - Thursday
8am – 4pm
Friday 8am-1pm

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
North Berwick, Maine 03906

www.townofnorthberwick.org