

South Berwick, Maine

2023 Annual Report



Photographed by Keith Chick

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Annual Town Meeting
May 21, 2024
Meeting begins at 6:00 PM
Town Hall Auditorium
180 Main Street

Appointed Town Officials

Town Council & Vaughn Fund Trustees & Overseers of the Poor

Mallory Cook, Chair 2026
John James, Vice Chair 2026
Jeffrey Minihan, 2025
Jessica Cyr, 2024
Melissa Costella, 2025

Town Manager, Tax Collector, Treasurer & Road Commissioner

Timothy E. Pellerin

Assistant Town Manager & Finance Director.....Jennifer Janelle
Town Clerk.....Tyanne Giambusso
Deputy Tax Collector.....Heather Stanley
Planning Coordinator.....Jenifer McCabe
Code Officer, Plumbing Inspector & Health Officer.....Jenifer McCabe
Assessing Agent.....Verna Sharpe
Public Works Director.....Jay Redimarker
EMA Director.....Ray Delcourt
Police Chief & Constable.....Dave Ruger
Animal Control Officer.....Carol Harris
Fire Chief & Fire Warden.....Nick Hamel
Recreation Director.....Nikki Drake
Library Director.....Lee Shaw
General Assistance Administrator/Executive Assistant.....Dawn Moreau
Economic and Community Development Director.....Denise Clavette

Town Attorney Bernstein & Shur



Photo Courtesy of: Kristen Olson

Boards and Committees as of 04-08-2024

	<u>Term Expires</u>
<u>Board of Assessors-5</u>	
Mallory Cook	11/2026
John James	11/2026
Jeff Minihan	11/2025
Jessica Cyr	11/2024
Melissa Costella	11/2025

<u>Board of Assessment Review-5/2</u>	
James Cleary	2024
Paul Steinhauer	2025
Ben Thompson	2026
Vacant	2025
Vacant, Alt	2025
Vacant, Alt	2026

<u>Building Committee-5</u>	
Thomas Harmon, Chair	2024
Fred Wildnauer	2024
David Stansfield	2025
Brad Christo	2025
Mark Gagnon	2026

<u>Conservation Commission-5</u>	
Patricia J. Robinson, Chair	2024
Brett Cropp	2024
Jane Brekke	2025
Laura Eaton	2026
Vacant	2026

<u>Historic District Commission-5</u>	
Mary Vaughn	2024
Marc Alterio	2024
B. Daniel Boyle, Chair	2025
Virginia Jennings	2025
George Muller	2026

<u>Library Advisory Board-5</u>	
Eric Gonya	2024
Katherine Gilchrest	2025
Cara Maxfield-Fetterhoff	2025
Perrin Chick	2026
Christopher "Mike" Siebach	2026

Master Plan Vision Committee-none appointed

Boards and Committees as of 04-08-2024

Term	Expires
<u>Planning Board-5/2</u>	
Lisa "Hershey" Hirschkop	2024
Greg Zinser, Chair	2025
William Cole	2025
Aaron Rouse	2026
Zach Nobel, Alternate	2026
Vacant	2024
Vacant, Alternate	2025
<u>Recreation Committee-5</u>	
Jeff Hoerth	2024
Heather Holland	2024
Dan Boyle	2025
Vacant	2026
Vacant	2026
<u>Zoning Board of Appeals-5/2</u>	
Sam Flinkstrom	2024
Robert Eger	2024
Jeffery Clark, Chair	2025
John Klossner	2026
Vacant	2026
Vacant, alt	2024
Vacant, alt	2026

Unless noted, terms expire June 30th of the given year.



Helpful Information

VEHICLE REGISTRATION

*****All Registrations need current Insurance card, current miles, and the following:**

Re-Registration: Old registration or plate number.

New Registration:

If purchased or leased in Maine: Dealer Sale - bill of sale or lease agreement showing sales tax was collected by the dealer, title application form, window sticker (for new vehicles).

Private Sale - bill of sale, title & release of lien form if applicable.

If purchased out of state: Dealer Sale - bill of sale or lease agreement, title application form or title (vehicles that are 26 model years and older will be exempt from the requirement for a certificate of title.), window sticker (for new vehicles). If you traded in a vehicle for a new one, bring in your old registration.

Private Sale - bill of sale, title (vehicles that are 26 model years and older will be exempt from the requirement for a certificate of title.). If the vehicle is no longer titled in the state in which it is purchased a notarized bill of sale and a copy of the prior owner's most recent registration will be required.

ATV, BOAT, & SNOWMOBILE REGISTRATION

Re-Registration: Old Registration or Previous Sticker Number and Year Issued required

New Registration:

If purchased in Maine: Dealer Sale - bill of sale showing sales tax was collected by the dealer, Maine assigned number on used vehicles. Private Sale - bill of sale, Maine assigned number, serial number (horsepower & length for boats).

If purchased out of state: Dealer & Private Sales, bill of sale WITH vehicle year, make, model, and serial number.

FISH & GAME LICENSES

You must have proof of a prior hunting license. Please bring your previous years license. Those over 16 purchasing their first adult license must show proof of a hunter safety course. <http://www.mefishwildlife.com>

LICENSING A DOG

All dogs six months or older must be licensed annually. Licenses expire December 31st of each year. To license a dog in Maine you will need 1) a current rabies certificate on a Maine form and 2) a neutering/spaying certificate from the veterinarian. (This only needs to be shown for the original license). The fee for licenses: \$11.00 for unaltered dogs (male/female); \$6.00 for neutered/spayed dogs. A state mandated late fee of \$25.00 will be charged for all late registrations beginning February 1st.

MARRIAGE LICENSES

Marriage licenses are issued by the Town Clerk. Valid ID must be presented and match the information on the application. Persons previously married must present a certified document indicating the former marriage is dissolved. Maine residents must apply for a marriage license in the town in which one or both of the parties lives. ***If both parties do not live in Maine, you should apply for your license in the town in which you plan to be married.*** Licenses will not be processed during the first hour the office opens. The cost is \$40.00.

A quick civil ceremony to follow the issuance of your marriage license can be performed in the Clerk's Office for an additional \$50.00. The Clerk's Office also offers a small civil ceremony for up to 10 people taking place in the 3rd floor auditorium of Town Hall for a fee of \$100.00. Appointments are required for this service.

BIRTH, DEATH, AND MARRIAGE RECORDS

For births that have taken place in Maine: birth certificates may be obtained from: 1) the City or Town in which the child was born, 2) the City or Town in which the mother was living at the time of the birth, or 3) the State Department of Vital Statistics located in Augusta, Maine (888) 664-9491.

For deaths that have taken place in Maine: death certificates may be obtained from 1) the City or Town in which the person died or 2) the City or town in which the person lived at the time of death, or 3) the State Department of Vital Statistics located in Augusta.

For marriages that have taken place in Maine: marriage certificates may be obtained 1) from the City or Town that issued the license or 2) the State Department of Vital Statistics located in Augusta.

A written request and proof of direct and legitimate interest in the record is required by state law. One certified copy is \$15, each additional copy of the same record at the same time is \$6. Non-certified copies of a record are \$10.

DATES TO REMEMBER

- ATVs Expire.....June 30th
- Boats Expire.....December 31st
- Snowmobiles Expire.....June 30th
- Dog Licenses Expire.....December 31st
- Tax Payments Due.....September 30th & March 31st

Holidays:
The Town Offices will be Closed on the Following Dates:

Monday, May 27, 2024.....Memorial Day
Wednesday, June 19, 2024..... Juneteenth
Thursday, July 4, 2024.....Independence Day
Monday, September 2, 2024.....Labor Day
Monday, October 14, 2024.....Indigenous Peoples Day
Monday, November 11, 2024.....Veterans Day
Thursday, November 28, 2024.....Thanksgiving Day
Friday, November 29, 2024..... Day after Thanksgiving
Wednesday, December 25, 2024.....Christmas Day
Wednesday, January 1, 2025.....New Year’s Day
Monday, January 20, 2025.....Martin Luther King, Jr. Day
Monday, February 17, 2025.....President’s Day
Monday, April 21, 2025.....Patriots Day





Town of South Berwick

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL. 207-384-3300

Dear Residents of South Berwick,

I hope this letter finds you in good health and spirits. As the Town Council Chair, it gives me great pleasure to share with you the achievements and developments that our town has witnessed over the past year. With the dedication and collective efforts of our council members, staff, and, most importantly, our supportive community, we have made significant strides towards the betterment of our town.

First and foremost, I am delighted that both John James and I were re-elected to the Town Council for our third and fourth terms, respectively. We are privileged to be able to continue to serve this community.

Recognizing the importance of both safety and traffic congestion downtown, the Town Council commissioned an update to a traffic study completed by Sebago Technics in 2010. After much public input, the council voted to move forward with the recommendation from Sebago Technics to install traffic lights at the intersections of 236/Main and Portland/Main. This decision will undoubtedly enhance traffic flow, improve pedestrian safety, and increase the overall vitality of our downtown. This will be a lengthy project spanning several years.

The Town Council also established the Downtown Revitalization Committee. This dedicated committee will work diligently towards creating an inviting and vibrant downtown that will serve as a hub for commerce, community gatherings, and cultural experiences.

To attract new businesses and foster economic growth, a comprehensive market analysis was conducted. The insights gained from this analysis will help us develop targeted strategies and initiatives to encourage business development in our town. By doing so, we aim to increase our tax base, create more employment opportunities, and enhance the economic prosperity of our community.

Our commitment to updating the Comprehensive Plan remains steadfast. The Town Council, several dedicated residents, and the Southern Maine Planning & Development Commission have been diligently working towards ensuring that our Comprehensive Plan reflects the evolving needs and aspirations of our residents. By prioritizing community input and engagement, we are confident in crafting a plan that will guide us towards a vibrant and sustainable future.

In our commitment to ensuring the proper functioning and maintenance of our municipal facilities, the Town Council initiated a comprehensive needs assessment for the Town Hall. Subsequently, we also issued a Request for Pre-Qualification (RFPQ) to identify an Architecture and Engineering firm that will undertake a very detailed study to help inform the future of Town Hall: do we renovate the existing building or build new?

I am pleased to announce that, again, our town has achieved a clean audit for the past year. This accomplishment is a testament to our responsible financial management and diligent adherence to fiscal prudence. Furthermore, we ended the fiscal year under budget, demonstrating our commitment to efficient resource allocation and the responsible utilization of taxpayer funds.

In recognizing the contributions and announced 2024 retirement of our long-serving Town Clerk, Barbara Bennett, we extend our deepest gratitude for her unwavering dedication and tireless service to our community.

In line with our commitment to open and transparent communication, we have created a Facebook page for the town. This platform will serve as another vehicle for sharing important town information.

Lastly, I am proud to announce that our town was declared a “Purple Heart Town” in 2023. In doing so, we committed to remembering the service of the many brave Americans who are on active duty, veterans, and Purple Heart Recipients.

Thank you,

Mallory Cook
Chair, South Berwick Town Council



Town of South Berwick

Office of the Town Manager

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL: 207-384-3015
tpellerin@sbmaine.us

Dear Citizens of South Berwick,

I am pleased to write the 2023 Town Managers report for our community. 2023 was a year of progress and development in South Berwick. The economics of last year provided a struggle requiring the town staff to be more resourceful than ever before with their budgets. The increased cost of gas, diesel, electricity, and supplies all posed a challenge for all departments to operate within their budget from the projected year. I am pleased to report that the Town closed out the fiscal year under budget, saving taxpayer dollars.

In the fall of 2022, the town contracted with Sebago Technics Company, a Traffic Engineering Firm, to complete a traffic study for the village corridor. That report was completed in April and accepted by the Town Council shortly thereafter. The report recommends traffic lights at the intersection of Main Street and Portland Streets, and Main Street and Dow Highway Intersection. These recommendations include improvements in traffic flow and pedestrian safety. With this report the Town was able to secure a \$520,000.00 traffic study grant for a preliminary design phase through Maine D.O.T. for the proposed project.

Other accomplishments for 2023 included the purchase of two new police cruisers, completion of a Market Analysis Study for the Town, the hiring of a Town Mechanic for the Highway Department to save us money on all town vehicle repairs, as well as completion of the new storage garage at Public Works for their equipment. The Fire Department responded to a new high record of 483 calls for service in 2023. Code Enforcement issued 143 building permits, conducted 624 inspections, and issued 84 plumbing permits.

In 2023, the Town's Comprehensive Plan Committee built upon their 2022 efforts by incorporating resident survey feedback to revise the draft chapters of the plan. In April 2023, the committee organized four resident focus groups focused on Arts, Recreation & the Village, Conservation & Natural Resources, Land Use & Housing, and Economic Development. These focus groups aimed to gather more information to inform the committee members about future goals, policies, and strategies. Currently, the committee is in the final stages of drafting the updated plan for submission to the Maine Department of Agriculture, Conservation and Forestry for consistency.

Financially, the Town is in great shape as we continue to try to be proactive rather than reactive with our building and vehicle maintenance programs. One of our great successes last year was investing some of our Undesignated Fund Balance monies into a high interest yield

account for an interest return over \$45,000. By being frugal with our expenses and proactive with our revenues and operations, we were able to continue to improve the Undesignated Fund Account but still lower the mill rate for taxes. The mill rate in August was reduced from .1554 per thousand down to .1445 per thousand for taxes. In another area, the efforts of the Finance, Public Works and Emergency Management Departments working together were able to recover over \$200,000 of Federal Disaster monies for our community from 2 severe winter storms in 2022.

In 2023 the Town went back to utilizing transfer station stickers for the use at the town transfer station/recycling center. As our costs continue to climb with trash and recycling, we had determined that many people using the transfer station were from outside our community. This drove up our hauling costs significantly over the last year because of the extra tonnage in hauling fees. Within one month of requiring the transfer station stickers we noticed a reduction in our hauling cost. We continue to try to be economical and careful with the cost and expenses of running the transfer station because it is expensive. However, we are continuously finding trash being thrown in with the recycling paper and cardboard, trash in with the glass, and food waste in the leaf pile. All of this takes employee time to clean up and transportation costs that cost us all more money. I ask that we all please be more vigilant in separating our trash from recycling and follow the rules. It will help save us all money in the long run.

Lastly, I would like to remind our citizens of the great team of employees we have running the town. They are all conscientious and dedicated to outstanding customer service and go above and beyond to help our community and citizens. They all truly care about their jobs and the level of service each of them provides. They work together for us to be successful with our mission of providing the best customer service for you. Without this team we would not be as successful as we are every year, and I want to thank each one of them for both their individual and team efforts.

I would like to thank the Town Council for their confidence and support during the 2023 year. They are the dedicated elected municipal officials behind the scenes who plot the course for our team through policy decisions and guidance to support, grow and enhance the quality of life for all our South Berwick Citizens.

And lastly, I would like to thank you, the citizens, for your continued support in helping us make South Berwick a wonderful place to live and grow.

Respectfully,

Timothy Pellerin

Town Manager

TOWN CLERK
2023 REPORT

The Clerk's Office is used to change and 2023 was no different than many of the past years. Changes in the office configuration and staff highlighted the year. Britney Spencer was hired as the new Customer Service Rep in April. She was able to learn our systems quickly and chose to transfer to the open position in the Code Office in December. The removal of "the Clerk's wall"/desk unit, much needed new carpeting, and a fresh coat of paint have really opened and brightened up the office.

I am happy to report the following statistics for transactions processed in the Clerk's Office for the calendar year 2023:

5019 Motor vehicle transactions	59 Resident & Nonresident hunting/fishing licenses
94 ATV registrations	7 Liquor licenses processed
164 Boat registrations	74 Marriage Licenses Issued
40 Snowmobile registrations	30 to residents 44 to non-residents
1001 Dog licenses issued for 2023	439 Certified copies of vital records
1 Kennel license issued for 2023	2 Non-Certified copies of vital records

In addition to the motor vehicle transactions processed in the office, staff also downloaded and converted 2754 motor vehicle records processed online through the rapid renewal program.

The following vital statistics were recorded for the 2023 calendar year:

	<u>Births*</u>	<u>Marriages</u>	<u>Deaths*</u>
Occurred in Town	4	59	19
Total recorded	20	74	29

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

By State law, the Clerk & Registrar of Voters are responsible to the Secretary of State for elections and voter registrations. As of December 31st there were 6306 registered voters in South Berwick.

2530 Democratic	5 No Labels	
0 Forward	0 People's	
212 Green Independent	1564 Republican	
10 Libertarian	1985 Unenrolled	(Many refer to this as being independent. An unenrolled voter has no party affiliation.)

There was one open town meeting held in 2023:

May 16 th	2023/2024 Budget	All Articles Passed
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There were three secret ballot elections held in 2023:

June 13 th	SAD #35 Budget Validation	3% turnout, passed
November 7 th	State Referendum	32% turnout
November 7 th	Municipal	32% turnout
	Mallory Cook and John James were re-elected to the Town Council. Heather Holland was re-elected to the School Board.	

As my last annual report to the residents of South Berwick, I would like to say, "Thank You!" After over 750 Council meetings and public hearings, 35 open town meetings, and almost 100 secret ballot elections, it is time for me to move on to the next stage of my life. It has been my honor to serve our community for the last 27½ years.

Respectfully,

Barbara Bennett, CCM/LCC
Town Clerk



Town of South Berwick

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL. 207-384-3307
FAX: 207-384-3303

Assessing Agent Report

To the Citizens of South Berwick:

The Town Assessor is an agent of the State is charged by law with valuing property for the purpose of taxation. The Assessing Agent is responsible for delivering an assessment roll, timely, accurately, and in accordance with all applicable statutes and ordinances. 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 Towns of South Berwick and North Berwick share an Assessing Agent who serves in South Berwick on Monday, Thursday, and Friday and in North Berwick on Tuesday and Wednesday each week. The Assessing Agent spends 60% of the week in South Berwick and 40% of the week in North Berwick. The two communities share the cost of this position proportionately.

In preparation for the fiscal year beginning July 1, 2022 there were several hundred field inspections and property valuation reviews. Those reviews recognized lot splits and land line adjustments as well as changes resulting from new home construction, additions, renovations, alterations, as well as construction of decks, sheds, garages and more.

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. In order that the town not be subject to reductions in revenue sharing, an average overall increase of approximately 5% was applied to land values and 20% to building values, bringing assessments to a level that allowed us 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, Renewable Energy, Tax Deferral or Blind Exemption must be submitted on or before April 1st each year in order to be effective for the upcoming tax year. Forms for these programs or exemptions are available at Town Hall or at <http://www.maine.gov/revenue/forms/>.

For FY2024, as of April 1, 2023, South Berwick had a total of 3434 parcels and 110 personal property accounts. The tax rate was set at \$13.96 per \$1,000 of value based on a total taxable valuation of \$1,120,546,000.00. The new rate represented a decrease of \$0.58 from the prior year. A portion of the tax rate reduction was due to a statistical update of value.

Respectfully submitted on behalf of The South Berwick Board of Assessors,

Verna E. Sharpe, CMA-4
Assessing Agent



South Berwick Police Dept.

Office of the Chief of Police

1 FARMGATE ROAD
SOUTH BERWICK, MAINE 03908
TEL. 207-384-2254
FAX: 207-384-3305



2023 Annual Review

It is the Police Departments pleasure to present to the citizens of South Berwick, the following report discussing the yearend review of 2023. We want to thank the Community's support and our sincerest gratitude to all the citizens of the Town of South Berwick.

In this past year, we continued to succeed with our mission to serve this community. The Police Department is staffed with 10 full-time officer positions and 6 part-time officers to augment the staff. We have two civilian administrative positions that assist officers and the community. The Police Department is proud to serve a population of over 8,300 citizens. All of us at the Police Department always strive to maintain a strong partnership with the community. The community's cooperation and support has been overwhelming, especially during these times of the ongoing COVID-19 pandemic. We all share a responsibility to maintain the highest quality of life and ensure the philosophy of community policing.

2023 closed with some staffing changes within the police department. Officer John Sprouse completed the 18-week Basic Law Enforcement Training in May and completed the Field Training in the beginning of September. Officer Sprouse has joined the SRT team (special Response Team.) Officer Jason Legendre was hired and completed the Basic Law Enforcement Training Program in December and will be starting his Field Training after a quick military deployment in the beginning of 2024. Officer Timothy Niehoff joined the department with twenty plus years of experience. Officer Eric Bourn is an active member of the UAV drone team for EMA and was called out on multiple occasions throughout 2023. Officer Anthony Dilisio started as a part-time officer with the department and is currently in Field Training. At this time, we are fully staffed.

Officer Richard "Rick" deRochemont retired from the department after 30 years of service to the residents of the town. Rick worked as a dispatcher, full time police officer and then in a part time police officer capacity. Rick is well known in town and will be missed greatly. We all wish Rick the best as he moves forward in his future endeavors.

In March 2023 with a lot of hard work and dedication by Lt. Jeff Upton and the entire staff we were honored with being accredited by the Maine Law Enforcement Accreditation Program. In July the department was issued the FBI LEEDA (Law Enforcement Executive Education Association) agency award. In December the agency signed a Memorandum of Understanding with Sweetser to have a Mental Health Liaison housed within the South Berwick Police Department. Erin McGann will be assisting our agency and local agencies with Mental Health and Substance Abuse issues.

We have been located at the new building at 1 Farmgate Road for over four (4) years now and continue to appreciate everything associated with having the police department. Anytime you can stop by for a tour though, please feel free to stop by and see such a wonderful building.

We continue to work in partnership with SAD 35 school district, and School Resource Officer Jason Macleod is the School Resource Officer and is doing extremely well in that position. Jason was and is accepted with high remarks within the district and has tremendous student and staff support.

Animal Control Officer Harvey Barr had been actively working hard to get all the dogs in the community licensed and has had several large cases this year that he investigated with professionalism to keep the animals safe in the community.

With the COVID-19 Pandemic still strong in all of our lives it was another difficult year dealing with changes. We had a minimum of four confirmed cases of COVID this year. We strive to keep all the staff safe with personal protective equipment. Please do not take offense if an officer cannot shake hands, but an elbow bump is always a safe alternative.

I want to extend my sincere thank you to everyone, as it continues to be a pleasure to serve the residents of the Town of South Berwick. Special Thank you goes out to our new Town Manager Tim Pellerin Assistant Town Manager Jennifer Janelle and the Town Council Members.

Respectfully Submitted,
David Ruger
Chief of Police

	2023
Total Police Calls	6,869
Animal Complaints	277
Assaults	13
Burglary (includes motor vehicle burglary)	8
Domestic Disturbance	31
Motor Vehicle Crashes	243
Motor Vehicle Assists	78
Motor Vehicle Stops	1,102
Citations Issued	63
Parking Tickets Issued	9
Theft/ Forgery/ Fraud	52

	2023
Traffic Stops - Townwide	1,102
Agamenticus Rd	56
Main St	217
Portland St	296
Route 101 (Dover-Eliot Rd)	27
Route 236	218
Witchtrot Rd	23
Route 91 (York Woods Rd)	54

Total Calls for Service Entered by Dispatch
(Local Dispatch ended Aug. 2018)

117,157



South Berwick Police Dept.

Office of the Chief of Police

1 FARMGATE ROAD
SOUTH BERWICK, MAINE 03908
TEL. 207-384-2254
FAX: 207-384-3305



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(Local Dispatch ended Aug. 2018)

117,157



Town of South Berwick

Animal Control Officer

Harvey Barr

207-384-2254

Annual Reporting

Dogs at large 115 Complaints and 3 Violations.	License Necessary 37 Complaints and 0 Violations.
Keeping a Dangerous Dog 4 Complaints and 1 Violation.	Animal Trespass 6 Complaints and 1 Violation.
Stray Livestock 15 Complaints and 0 Violations.	Cruelty to Animals 5 Complaints Unfounded.
Suspect Rabid Animal 2 Complaints and 0 Violations.	General cat complaints 26 Complaints and 0 Violations.
Wildlife related calls 39 Complaints and 0 Violations.	Municipal Violations 21 Complaints and 0 Violations.
Total number of complaints	270 Complaints and 5 Violations.

2023 Animal Welfare Society (AWS) Survey Questions

1. What types of animals are the biggest cause of complaints in your community? **Stray dogs.**
2. Have you had to handle any exotic animals within the past year due to a complaint? If yes, what types? **No.**
3. What type of training do you need the most? Believe that Animal Control **Officers in general should be required to take the two-week Reserve Officer Training Course in addition to their ACO certification requirements.**
4. Are you a member of your County Animal Response Team(CART)? **Yes.**
5. Are you prepared to respond in a disaster situation or work with your CART team in a disaster? **Yes.**

Respectfully submitted,

Harvey Barr, ACO



South Berwick Fire Department

71 Norton Street
South Berwick, Maine 03908
Tel. 207-384-2731

Fire Chief

Nick Hamel

Assistant Chief

Ray Delcourt

Deputy Chief

Pat Gorman

Captains

John Leach

Rick Chute

Lieutenants

Charlie Carver

Adam Leach

Brad Gorman

Crew Chiefs

Floyd Frost

Justin Baggs

Brian Roy

Firefighters

Doug Letellier

Todd Leach

Evan Adams

Tom Fallon

Amy Roberge

Cam McLean

Nick Charleston

Ralph Hyson

Arthur Graves

Scott Bowden

Colby Leach

Nigel Paul

Erik Irizarry

Jeff Doyle

Justin Humphrey

Aidan Gorman

Dakota Turner

Mike Bartlett

Alexis Green

Isaac Munson

Cody Neumann

John Willey

Dispatcher

Doug Leach

Jr. Firefighters

Derek Perretti

Erik Irizarry II

To the Citizens of South Berwick,

As we close out 2023, I look back at what was another record setting year for the South Berwick Fire Department. Your firefighters responded to 483 calls for service, another record for the SBFD.

I am proud that we continue to answer the ever-increasing demand for fire department services with our on-call firefighter model, which would not be possible without the hard work and dedication of our firefighters, fire officers, and support personnel.

In addition to answering 1.32 calls per-day, firefighters completed over 1100 hours of training. We trained in the former teen center (Red Barn) for almost four months, concluding with a controlled burn of the building. Firefighters taught fire safety to over 600 students of all ages and hosted our first open house in many years. This increased public outreach is a theme that we are working to expand on in 2024 as we strive to make South Berwick the safest possible place to live and raise a family.

Behind the scenes, we transitioned from paper-based record keeping to a new electronic system. This will make record storage, reporting, and compliance much easier moving forward. We have also made many low-cost improvements around the station to increase safety, efficiency, firefighter comfort, and utility.

The South Berwick Firefighters Association raised funds for and donated a new rescue boat to the department. The new rigid inflatable boat and motor replaces our 1963 aluminum boat, which was also donated to the department by the SBFFA 60 years ago! We are still awaiting delivery of our new fire engine which was ordered in May of 2022. Delivery is now expected to be in early 2025.

I would like to thank the citizens and town leadership for their continued, unwavering support of emergency services, and look forward to another great year in 2024.

Respectfully Submitted,

Nicholas Hamel
Fire Chief

Fires	37	Rescue Calls	144
Hazardous Condition (no fire)	147	Good Intent Call	53
Fire Alarms & False Alarms	52	Severe Weather	5
Service Call	45		
Total Calls for 2023:			483



Town Of South Berwick

Office of Code Enforcement

180 Main Street, South Berwick, ME 03908

TEL: 207-384-3011 FAX: 603.384-3303

jmccabe@sbmaine.us

Code Enforcement, Planning and Zoning Board of Appeals

What a great year it has been in the Code Enforcement Office. It has been a pleasure getting to know and working with the townspeople on their builds, additions, renovations, etc. The Code Enforcement Officer has been busy this year issuing permits, inspecting, reviewing plans, correcting violations, attending trainings, and assisting SMPDC with Planning applications. Re-addressing of roads in the Town will continue throughout 2024, as needed. This year, 143 Building Permits were issued and 59 Plumbing Permits. For inspections, 624 building permit inspections were conducted and 84 plumbing inspections. While each building permit has specified inspections that must be conducted before the Certificate of Occupancy can be issued, multiple inspections take place during that process.

Building Permits Issued from 2017-2023

TYPE	2017	2018	2019	2020	2021	2022	2023
Single Family Dwellings	27	26	24	30	33	25	16
Additions	19	22	26	34	15	15	11
Renovations	22	31	20	28	30	21	42
Outbuildings	35	34	22	46	41	52	45
Commercial	3	1	1	1	2	6	2
Swimming Pools	4	3	5	8	13	4	5
Demolitions	6	3	5	4	3	7	11
Extension Permits							9
Sign Permit							1
Voided Permit							1

The Planning Board and Zoning Board of Appeals are made up of volunteers throughout South Berwick that are appointed by the Town Council. The Planning Board performs duties and exercises their powers by the Zoning and Subdivision Ordinances for the Town of South Berwick and State of Maine Laws. The Planning Board may propose changes to the Zoning and Subdivision Ordinances as well. The Zoning Board of Appeals meets when there is an appeal submitted. Each board member has successfully completed mandatory training for Maine Municipal Associations Planning Board and Zoning Board of Appeals.

Respectfully Submitted,

Jeni McCabe, Code Enforcement Officer



Town of South Berwick

Office of the Public Works Director

12 FRONT STREET
SOUTH BERWICK, MAINE 03908
jredimarker@sbmaine.us

Public Works 2023 Year in Review

December 2022 ice storm cleanup and working with FEMA. \$220,000 total cost of damage. All reimbursed except for the Town's share of 10%.

Various drainage projects including Powderhouse, multi-purpose field, and Hickory Drive.

Park Street reconstruction with new drainage consisting of five new storm water basins.

Topcoat of pavement on Pleasant Street, Railroad and Front Street, Demers Lane, and Brattle Street.

Widened the Cul-de-sac on Black Swan Drive to get ready for paving this spring.

Widened the Cul-de-sac and paved Winding Brook Lane.

Mill and fill Boyds Corner Road.

Stormwater- sweeping, basin cleaning, and repaired basins on Beech Street, Chestnut Street, Hickory Lane, Young Street, Alder Drive, Quarry Road, and Beaver Dam Road.

Demolished the Red Barn with Hussey Construction and made parking lot.

Installed three outbuildings. Two at Powderhouse Hill and one at the ball fields.

Resurfaced Crooker Lane and some of the dirt parking lots with milling from Boyd's Corner Road.

Roadside mowing along with mowing of the ball fields, parks, monuments, and other Town properties.

Winter of 2022-2023 2,080 ton of salt was spread to keep the Town roadways safe.

Picked up snow from downtown area four times.

Hired a new mechanic. Which is working out great. Fixing the equipment in-house is more efficient as it returns the equipment back to working order a lot faster.

State turned over winter maintenance to the Town from Main Street to Route 101, which adds 5 miles of road (one way and totals 20 miles) to plow.

Respectfully submitted,

Jay Redimarker, Public Works Director



South Berwick EMA
Town of South Berwick
71 Norton Street
South Berwick, Maine
207-384-2731



Dear Citizens of South Berwick,

I am pleased to present the following report highlighting Emergency Management activities during 2023.

The South Berwick Emergency Management Agency, SBEMA, found itself especially busy with several significant weather events during 2023. Two large weather incidents occurred in January. The outcomes from these wintery mix and high wind storms caused numerous road closures and power outages. Though not especially common, we also tracked and prepared to provide emergency services for two hurricanes. Hurricane Lee and Hurricane Phillippe impacted Maine in the fall of 2023. The final weather event occurred in December when South Berwick experienced a storm that resulted in high winds and significant rainfall. Road closures and power outages resulting from falling trees remain a significant threat to our community.

With any emergency incident affecting South Berwick, a unified team consisting of Town Officials, Fire Department, Police Department, Public Works, Community Center, and SBEMA is activated to manage the crisis. The SBEMA Team also communicates and relays further needs to York County's EMA in Alfred.

South Berwick's primary emergency shelter is situated at the Community Center located on Norton Street. The Town Library on Young Street serves as a cooling and warming center. Either of these locations may open during an emergency or weather incident as needed and directed by the SBEMA Team.

South Berwick's secondary and large capacity emergency shelter is located at Marshwood High School. In the fall of 2023, the current generator went off line due to mechanical repairs rendering our secondary shelter out of service for many weeks due to a lack of emergency power production. The SBEMA Team alongside MSAD-35 is working to secure Federal funding to replace the aging generator. Federal funding is being sought through two separate Federal Emergency Management Agency, FEMA, grant proposals.

As the newly appointed EMA Director, my goals are to obtain the relevant training and education to ensure the highest level of emergency preparation, readiness, and services to the residents of our community. To that end, Emergency Management will now fall under the jurisdiction of the Fire Department where strong relationships and similar missions reside. To further enhance our capabilities, South Berwick Fire Lieutenant Charles Carver has been named the Town's Deputy EMA Director. Lastly, I will foster open and transparent communications with our Town Employees, Local Businesses, and Residents.

I wish to thank members of the Town Council, the Town Manager, Tim Pellerin, Fire Chief, Nick Hamel, Town Department Heads, Town Employees, and our Citizens for their continued cooperation and support.

Respectfully Submitted,

Raymond M. Delcourt
Director of Emergency Management



Town of South Berwick

Economic and Community Development

Denise M. Clavette, Director

180 MAIN STREET

SOUTH BERWICK, MAINE 03908-1535

TEL: 207-384-3005

South Berwick Economic and Community Development 2023 Annual Report

The Town of South Berwick's first Economic and Community Development Department was established in 2022; and is funded by the Punkintown TIF District. The department focuses on cultivating a vibrant and healthy economic climate for South Berwick. Economic and Community Development's primary goals are for business retention, business attraction, and business advocacy, by providing businesses with assistance in site searches, permitting, and serving as your local government contact. In addition, our department is here to help find you available financial resources, grants, and incentives that could be available for your business and to meet your business needs. By working to support existing businesses, as well as to attract new businesses to expand, our aim is to broaden our diverse tax base and help South Berwick businesses compete effectively, whether that be locally, regionally, or globally; while respecting the culture, character, and quality of life that makes South Berwick a great community.

A wide spectrum of assistance is available to businesses, whether starting up, expanding, or relocating to the town. Our services are designed to streamline doing business in South Berwick and are free and confidential. We are also here to help South Berwick's town departments and community non-profit agencies in finding resources and grants. Additionally, and as important, is the community development aspect of the department. We are here to assist community and non-profit organizations, and community members in finding grants, funding, and opportunities to advance their cause and mission.

Highlights of projects and initiatives include:

- Secured grant funding of \$520,000 for the Downtown Traffic Improvements project for planning and engineering, bid documents development through MDOT / KACTS / SMPDC. The town's match is 10%, which is a commitment of \$52,000 to be paid from the Punkintown TIF District.
- Developed Economic Development Market Analysis and Matrix, that serves as the backbone for economic development by understanding current market conditions for development; identifying development opportunities; and how best to leverage public and private sector investments to capitalize on the development opportunities.
- Serve as lead staff to the Downtown Revitalization Plan, working with the Advisory Committee of citizens, business owners and 2 town councilors; slated for completion September 2024.
- Provide guidance and support to individuals and (existing and proposed) businesses, looking to relocate or expand their businesses.
- Conduct grant and loans research for businesses and municipal projects.
- Connecting private real estate potential property sale, business relocation
- Oversight and lead staff for the Comprehensive Plan update, slated for completion mid-2024.
- Serve as Vice Chair of the Executive Committee for the Southern Maine Planning & Development Commission (SMPDC).
- Serve on the York Region Chamber Board.
- Represent South Berwick on Kittery Area Comprehensive Transportation System (KACTS).

Feel free to contact me if you need assistance, guidance, economic and business development advice. Happy to help.

Respectfully submitted,
Denise M. Clavette, Economic and Community Development Director



Take a look at what the South Berwick Recreation Department was up to in 2023. We offered a little something for everyone and the demand for youth, adult, and senior programming continues to be strong in our community. Whether it was sports, enrichment, games, exercise, mediation, or travel we offered experiences and programs for the South Berwick community. The South Berwick Community Center also continues to provide a place for people to gather, engage, connect, and socialize. We strive to continue to offer a variety of programs to fit the needs of our community. Thank you to all who joined us in 2023. We look forward to 2024!

Nicole Drake
Recreation Director

Alanna Carlin
Program Coordinator

Mona Stankovich
Senior Center Director

1579
of Individual Registrations

718
Total # of Participants

23
Programs

Youth Snapshot

807 total youth registrations processed

527 # of children participating in rec programs

242 Soccer registrations with 45 volunteers (coaches and referees)

76 participated in MMS Gunstock ski trip

149 After-school enrichment registrations

112 Non-residents participated in youth activities

Summer Camp Highlights



Rec Summer Camp

111 participants

365.9 miles traveled on trips

Challenger Soccer Camp

113 participants

Youth Programs

Little Artists*, Challenger Soccer Camp, Coyote Club*, Gunstock Middle School Trip, Halloween Fun Run*, Jingle Bell Music Class, Kuro Mindfulness*, Mad Science, Music Together, North Pole Calling, Snapology*, Rec Summer Camp, Rec Soccer

*New program offered

11 Community groups regularly meeting at the Community Center

Community Events



587 total registrations
Events

Breakfast with Santa, Egg Hunt, Mariners Hockey Game*, North Pole Calling, Strawberry Run

*New program offered

Adult/Senior Snapshot

206 total adult registrations

16 sessions of adult programs offered

215 senior memberships

40 seniors travel on monthly trips

Adult Activities: Mindfulness-Based Stress Reduction*, Iyengar Yoga, Zumba*

Senior Activities: Bingo, Cards, Chair Yoga, Cribbage, Line Dancing, Luncheons, Mahjong, Monthly trips, Whist, and Walking Class

*New program offered



Powderhouse Ski Hill
21 days open
1397 tickets sold



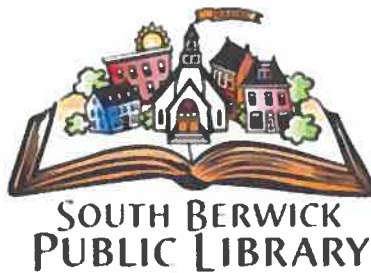
Strawberry Run 2023

239 Runners/Walkers
27 Sponsors

119 Total Volunteers:
Helped put on North Pole Calling, the Egg Hunt, Breakfast with Santa, Strawberry Walk/Run, Powderhouse Hill, and Soccer
**With heartfelt gratitude for those that have volunteered. We could not run all our programs without your help.

A Big Thank You to our 2023 Sponsors:

Village Motors * Great Works Chiropractic
Atlantic Dental Associates * Backwater Plumbing * Dunkin' * Great Northern Builders * Odd Fellows Tavern * P. Gagnon & Sons
Roaring Brook Consultants * Runners Alley * Southern NH Hydroelectric * Village Veterinary Clinic * York Hospital
Dynamic Solutions * Edward Jones – South Berwick * First Parish Federated Church * Fogarty's Restaurant *
Hussey Septic * K.D's Twisted Metal Paintless Dent Removal * Prescott & Sons * Salmon Falls Landscaping * Schumacher Creative Designs * Seacoast Printing
South Berwick Water District * Weathervane Seafoods
Aggies Ice Cream * Lee Franks



In 2023, the library put on 302 programs, drawing 4474 attendees. We had 28,228 visitors and checked out 36,931 items.

January and February brought extreme weather and a number of closures, but we still had 761 people show up for library programming. Our Valentine's Day family party drew 77 attendees, and The Friends of the Library sponsored a performance by the a cappella group, Mixtape, which drew a crowd of 54. Maine author, Brandon Ying Kit Boey, visited SPBL at the beginning of February to discuss his debut novel, *Karma of the Sun*.

In April, Maureen attended the annual Reading Roundup conference in Augusta, where she was apprised of the latest in youth librarianship. She was able to meet the keynote speaker, Jason Reynolds, a well-loved children's author. Lorena put on a DIY Fairy Houses program, which was quite popular, and has been turned into an annual event.

The book sale was held in May. Despite concerns that this sale was following too closely on the heels of the last, and an atypical selection of books, the sale raised \$1751.75 for library materials, services, and programming. Many thanks to the Friends for the hard work! We retired our physical audiobook collection due to low circulation and other considerations, and the collection was added to the book sale. We did some building renovations in May, adding four new shelving units to the fiction collection. The Friends of the Library purchased new wall shelving for DVDs as well as new shelving at the library entrance. We have received positive feedback from patrons, who find the fiction and DVD collections easier to browse. The shelving by the entrance has also seen substantial use.

We had our summer reading kickoff event on June 16th. Portland-based pirate band, Shank Painters, performed for the 2nd year in a row while attendees enjoyed activities, sign-ups, and snacks inside. Having learned from the previous year, our processes were notably more streamlined, and the event was less hectic. The theme was Kindness, Friendship, and Unity, under the slogan "All Together Now." School-age participants received bags with an original design, containing reading tracking sheets and came to the library for weekly prizes.

In September all of the lights in the building were replaced. The project took over a week, and lots of scaffolding to reach the highest lights in the main part of the library, but the new lights are nice and bright. Several banks around the building are now installed with dimming switches. The lights under the choir balcony in the fiction section are now automatic to save electricity when the space is not being used.

2023's Read 'til You Bleed competition was heated. Over 68,000 pages were read by our participants. The top five readers were awarded gift certificates generously donated by Little Something, Early Bird Café, Happy Valley Beer Garden, Nature's Way, and Poplar Brooks Farm. Lorena hosted the year's second Fairy Houses program and Maureen hosted a fun family Halloween party which drew a crowd of 53.

In November The Friends of SBPL raised a record-breaking \$2100 for the library with the election day bake sale at the town hall. The baked goods sold out completely.

We held our annual Letters to Santa event on Saturday afternoon, Dec. 2nd, as part of the town-wide Home for the Holidays celebration. The Danielle Moura Quintet played again this year and were fantastic!

Respectfully Submitted,
Lee Shaw, Library Director





Town of South Berwick

Office of the General Assistance Administrator

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL: 207-384-3040
dmoreau@sbmaine.us

The Town's General Assistance Administrator works with residents to determine if they qualify for General Assistance. Applications are reviewed on Wednesdays by appointment only from 8:30-11:30. Please contact Dawn Moreau during regular business hours at 384-3040 to make an appointment.

This state mandated program functions as a safety net to assist residents in the short term with basic necessities (rent, electricity, heating fuel in the winter) to protect the wellbeing of all residents in our community. Eligibility is determined according to income and expenditure guidelines established by Maine statute.

First time applicants are required to bring the following:

- *Proof of household income for the past 30 days (pay stubs, TANF, SSI and SSDI statements)
- *Proof of current expenses (most recent bills)
- *Copy of all current bank statement(s)
- *Copy of DHHS Summary Sheet from My Maine Connection
- *Your driver's license and Social Security number

An applicant should not expect to be granted assistance at the first appointment. Other documentation and/or verifications may be identified during the first appointment and are required prior to a final determination.

This program is administered in accordance with the Town Ordinance, DHHS policy and Maine State statute and is audited on a regular basis by DHHS.

- **South Berwick Community Food Pantry:** Call Bridget Pote at 384-4324.
- **LiHEAP Fuel Assistance:** To apply, call 324-5762, Option 1 to schedule your appointment or online at www.yccac.org. If you wish to apply in South Berwick, you need to specify South Berwick when you call.

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

50 Thanksgiving Food Baskets
55 Christmas Food Baskets
65 Christmas Star Program kids
0 Summer Camp Scholarships
54 Families for the Food Pantry

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

Respectfully Submitted,

Dawn Moreau
General Assistance Administrator

Sobocentral 2023 Town Report

Sobocentral was formed in 2009 to bring together citizens and groups committed to a healthy, vibrant town. The organization is managed by a board of directors and provides a non-profit umbrella for citizen groups involved in nurturing our downtown and outdoor spaces, and working to keep our town healthy- environmentally, socially and economically.

Please visit our website for current events and contact information for all our programs at www.sobocentral.org and follow us on Facebook.

Here is a brief update on our various programs for the year 2023:

-Keep South Berwick Warm provides financial assistance for heating fuel to families in need. This year the annual soup supper was held at Spring Hill Restaurant in November with many donated soups, bread and cookies available in person or to go option raising almost \$4000 for this program. If you are in need of heating fuel assistance, please contact Bridget Pote at 384-3012.

-The South Berwick Food Pantry is in its 19th year of operation. Hours are Thursdays 6-7:30pm and every Friday 10-11:30am. Check out the Facebook or Instagram pages to see updates and requests. If you have donations or are in need, please contact Bridget Pote at 384-3012 or Tanya Cattabriga at tanya.cattabriga@kw.com

-Lanternfest was enjoyed by almost 2000 local families in August who came to Sobocentral' s signature event at Spring Hill grounds celebrating summer and community. The music headliner was North River Music , food was provided by Rotary, Masons, Library bake sale and there were activities for all ages including lantern making, bubble station, Little Buddies explore station, touch a truck and a beautiful lantern parade to the water with Patriot fireworks finishing the evening.

-Every Spring the Sobocentral board of directors' plants and places flower barrels along Main Street and relies on volunteers to help keep them watered. Many thanks to donations by Salmon Falls Gardens and our local water source at Civil Consultants and Russ Treason.

-Hot Summer Nights Concerts were held again on the lawn of Central School this year with four weeknight concerts featuring opening sets by local teens and regional bands entertaining under summer skies. We held a benefit concert with local Conor Garvey to help fund the program. Thank you to sponsors who made the concerts and production possible.

-SmartGrowth was able to hold 'Meet the Candidates' night in October to share views of school board and local candidates for town and state positions. The annual December event 'Home for the Holidays' was shifted to daytime Saturday with over 38 local businesses and organizations participating. The committee also integrated the annual Rollinsford/South Berwick Holiday parade showcasing over 25 entries.

-Common Ground Sister City is a program founded in 2017 focused on friendship between residents of Tuskegee Alabama and South Berwick. A website launched in September including blogs, videos and history can be found at commongroundsisistercities.org A joint article in Fosters newspaper and Seacoast online "Color us Connected" can be read biweekly.

-Great Works Bridge Project has shifted its short-term focus to the development of a recreational 'South Berwick Landing Trail'- running from Counting House Park to the eventual site of the Great Works Bridge at Leighs Mill Pond. This will be created in collaboration with Great Works Regional Land Trust, a local committee of area residents, and representatives of the Bridge project.

-South Berwick Reporter is the town's first local online news source started in March 2023. Volunteer reporters and editors provide accurate and relevant news and information about South Berwick in an effort to foster an engaged and informed citizenry. Available via email subscriber, Facebook page or on the website southberwickreporter.com

Sobocentral 2023 Town Report

-Sobocares helped local Central School families experiencing financial difficulties this past holiday season. This year gift cards were bought by the community and were distributed to each family to purchase holiday gifts and meals. Student scholarships were given for summer camps and sports.

-Powderhouse Ski Hill: Families serve as the all-volunteer crew to keep the hill open when conditions allow for skiers and boarders to experience the rope tow. This year many updates were taken care of in hopes of snowfall. Hours are Wednesday and Friday evenings 7-9pm, and Saturday and Sunday afternoons 12-4pm; weather permitting. Check our Facebook page for current conditions. Please keep in mind the sledding hill to the left is separate from the ski hill.

Sobocentral has many volunteer opportunities throughout the year- from watering downtown plants to Lanternfest help. If you would like to be added to a no pressure volunteer list, please contact us at sobocentral207@gmail.com

Respectfully Submitted,
Kara Plank, President



Photo provided by Daniel Maxton.

South Berwick Cemetery Association

To the Residents of South Berwick,

The South Berwick Cemetery Association is a volunteer staffed, non-profit organization which has been in operation for over 200 years. We are responsible for the maintenance of the Portland Street, Woodlawn and Pleasant Hill burial sites. Annually our cost for maintenance care averages \$30,000. Expenses include but are not limited to insurance, mowing, and superintendent fees.

Our funding is provided by sales of burial lots, income from investments, donations and burial fees. We were also appropriated \$6000 from the Town of South Berwick, in accordance with Maine law (Title 13 M.R.S.A. section 1101), to maintain the numerous veterans' burial sites.

We are grateful for the continued support we have received from the community during our annual fundraising efforts. These funds make it possible for us to continue maintaining and preserving the grounds, including many historical burial sites, in a respectful and dignified manner while continuing to make the much-needed improvements and repairs. We are not responsible for stone cleaning, repair or resetting. We thank you for your generous donations.

The South Berwick Cemetery Association is a 501© (13) non-profit organization, making all donations tax deductible. If you would like to donate, please send to:

South Berwick Cemetery Association
Attn: Dawn Chase
PO Box 245
South Berwick ME 03908

Respectfully submitted,

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

Great Works Regional Land Trust South Berwick Town Report for 2023

Since 1986, Great Works Regional Land Trust (GWRLT) has been a member-supported organization with a mission to protect our natural landscape for everyone, forever. Since its inception, GWRLT has helped landowners and communities conserve over 7,400 acres of natural, historic, agricultural, forestry, scenic and recreational resources in South Berwick, Berwick, and North Berwick, Wells, Ogunquit, and Eliot. The Land Trust has over 1000 members, 200+ active volunteers and a dedicated staff of six.

Local Successes

2023 was the busiest year ever as the organization completed 10 projects bringing the total to 155 over 37 years. These projects included saltmarsh lands, shorefront, woodlands, farmlands, and the last unprotected top of Bauneg Beg Mountain in North Berwick.

Work continued with the Mt Agamenticus to the Sea Conservation Initiative, an eight-member partnership with the goal of protecting 20,000 acres from the Tatnic region in South Berwick and Wells to Mt Agamenticus and down the York River and along the coast to Gerrish Island in Kittery. Over 15,400 acres have been secured to date.

Specifically in South Berwick

A 49-acre easement purchased from Steve and Joan Newton on Old County Road that with other previously protected lands establishes a contiguous protected corridor from North Village Road in Ogunquit through South Berwick to the York River.

An additional six acres were added to the growing conservation area surrounding Cox's Pond through a donation by sisters Janet and Christine Buck.

Jeff and Jessica Lee donated a six-acre parcel on Great Hill Road including 900 feet along the Great Works River guaranteeing public access forever to this popular spot.

During the year great progress was made on the Salmon Falls Tidal Waters between Old Fields Road and the Salmon Falls River, the largest effort ever undertaken by the Trust. Through hard work of staff, volunteers, members, funders, and the landowners, \$2.2 million dollars has been raised, with approximately \$300,000 left to go. The purchase of these 71 acres of uplands, a quarter mile of shorefront and 9 acres of critical intertidal saltmarsh and mudflats habitat is expected to occur in the first half of 2024. Plans include public access with parking and trails.

Workdays at Orris Falls Conservation Area and Desrochers Memorial Woods were organized for trail improvements and maintenance.

The Kenyon Hill parking area upgrade was completed last fall thanks to community donations.

Great Works Regional Land Trust also offered eight guided hikes and facilitated trips to our Preserves for local students from Marshwood Great Works School and Berwick Academy to participate in the Gulf of Maine Research Institute's Vernal Pool Community Science Challenge in the Spring of 2023.



New Parking Area at Kenyon Hill, funded in large part by the 2023 Spring Auction Fund-a-Need.

THE CONSERVATION COMMISSION IN ACTION 2023

The South Berwick Conservation Commission was busy in 2023 with programs ranging from road cleanups, updating the town's Open Space Plan, and encouraging planting of native plants as well as mitigation of invasive species.

- The **Native Plant Garden** at the town Library was off to a great start, with more plants still to be planted.
- **Neighborhood Clean-Up Brigades** continue to remove trash from several roadsides in town, depositing it at the Transfer Station (free of charge and in any bag and anytime the transfer is open). To learn about signing up email ConserveSB@outlook.com or contact us on Facebook (below) to participate.
- **Eco-Fest 2023** - We joined Great Works Regional Land Trust and Healthy Rivers Ogunquit for a gathering for a wide range of expert advice and support to enhance the appreciation of Southern Maine's natural resources.
- **Invasive Plants** - We completed mapping and a report assessing the distribution of Japanese knotweed along the roadsides in South Berwick, and suggested methods for management. We are now collaborating with southern Maine towns (Wells, Berwick, York, Eliot and Ogunquit as well as Mt Agamenticus Steering committee) on how to manage invasive species across our landscape.
- **Big Night South Berwick** – We continue to promote Big Night, typically starting mid-late March when amphibians start their trip to vernal pool breeding locations. Citizens head out into the night on the first warm rainy nights of spring to collect data on frogs and salamanders while saving them from an almost certain death as they cross the road.
- We sponsored the annual **well water testing** with special pricing by Nelson Analytical of Kennebunk.
- We sponsored **webinars** about invasive plant management and about using native plants in the landscape with Shawn Jalbert of Native Haunts, Alfred.
- At the **Town Forest** on Knights Pond Rd we continued to maintain the trails and to make sure the trails are well marked, including significant cleanup following damaging winter storms.
- Promotion of **pesticide free lawns and gardens** with the pesticide free sign and posts on Facebook.
- Ken Weston has joined the downtown revitalization committee and is heading the committee to move along a park at Shoetown/Cummings Mill.
- We successfully received a grant from **Piscataqua Regional Estuaries Program** to update the 2012 Open Space plan and are partnering with the Southern Maine Planning and Development Commission.
- We were successful with the **Connect to Protect Program**, which provides Technical Assistance from NH Sea Grant and the UNH Extension Service. Using the NH Coastal Watershed Conservation Plan, Connect to Protects works with municipalities or organizations who are interested in collaborating to advance conservation planning and land protection in their community.
- We have been working with Great Works Regional Land Trust to establish **The Landing Trail** starting at the Counting House Park and following Salmon Falls River, leading to Leigh Mills Pond.
- Brett led a bird identification walk in May at the Town Forest during spring migration.

We thank our volunteers Ken Weston, Deb Ganster, Jeff Minihan, and Dan Maxton!

We welcome anyone who is interested in serving on the commission or volunteering for any of our programs. New ideas are always welcome! You can make a difference in meeting the challenges of preserving our beautiful natural environment in South Berwick.

Respectfully Submitted, Pat Robinson Chair South Berwick Conservation Commission
Commission Members: Jane Brekke, Brett Cropp, Laura Eaton, David Ramsay

www.facebook.com/soberwickconservationcommission

Discover South Berwick - we live here!



Mount Agamenticus Conservation Program

Mount Agamenticus is the most outstanding natural feature along coastal York County; physically, ecologically, and recreationally. It prominently sits at 692' high just miles from the coast and above Second and Third Hills. It is the featured landmark within the greater Mount Agamenticus Conservation Region and includes numerous wetlands, vernal pools, ponds, and rugged, rocky terrain that makes up the largest contiguous block of undeveloped coastal forests in the northeastern U.S.

Mount A is the epicenter for conservation in southern Maine. The uplands and wetlands provide an oasis of biological diversity and are home to rare exemplary plants, animals and natural communities that only occur in this portion of the state. With its high concentration of vernal pools, it supports breeding and feeding grounds for state listed turtle species not found elsewhere in Maine.

This monadnock is also a popular destination for people of all ages and abilities for hiking, biking, bird watching, picnicking, and enjoying the scenic views. Each year, an estimated 50,000 people enjoy the unique summit park and explore miles of well-marked and maintained trails.

State, local and non-profit landowners work together to protect and cooperatively manage this land. These landowners make up the Mount Agamenticus Steering Committee and include: The Towns of York and South Berwick, The York and Kittery Water Districts, Maine Department of Inland Fisheries and Wildlife, Great Works Regional Land Trust, and York Land Trust. Together, these partners strive to provide safe and sustainable recreational experiences for a diverse range of trail users while practicing sound stewardship to protect and enhance the natural and cultural resources that exist here.

2023 Accomplishments

Every year, on-the-ground stewardship and environmental outreach work identified in the Public Access and Trail Plan is carried out as part of the Conservation Program. Program staff and volunteers have worked together to remediate trails, improve trail signage, and to enhance visitor understanding, experiences, and safety. In 2023 Mount A benefitted from over one hundred people contributing 622 hours of volunteer time. Noteworthy accomplishments include replacement of 110 linear feet of boardwalk, 15 tons of stone dust transported and compacted on the Big A Universal Access Trail, 25 tons of gravel moved to fill additional areas in the greater trail network, 5 acres of shrubland habitat management, trail sign updates with 20 new signs, closure of unsanctioned trails, and 88 hours of invasive plant removal.

In addition, public outreach and environmental education continued to help visitors understand the unique resources located here and the importance of responsible low-impact recreation as they set out to explore the area. The summit Learning Lodge was made available to 35 groups this year totaling 1320 people with hiking clubs, outdoor ceremonies, schools and camps, and it was opened to the public every weekend from Memorial Day Weekend to mid-October plus Fridays in July and October. Staff led 11 student groups plus 22 public programs with partners such as Great Works Regional Land Trust and the Center for Wildlife and hosted special events such as the Imagine a Day Without Water school event, the annual Big A 50K, and Trail Challenge fundraisers. New this year, carried out initiatives identified in the Mayor's Monarch Pledge to protect habitats for important pollinator species.

Parking and Restroom Upgrades

The Mount Agamenticus Parking and Public Restroom project, in collaboration with the Town of York and York Water District, has been completed and we are excited to welcome the public back at full capacity! The parking project included the construction and expansion of both the summit and base parking lots in addition to a satellite lot along the summit access road. This has greatly improved public safety, congestion, and the flow of traffic. The public restroom upgrades included the construction of seasonal composting toilet facilities located at both the summit and base. Composting toilets were selected due to the limited water supply and flow impacting water capacity for a flush system at the summit and comes with added environmental benefits.

Admission Fee

A new fee system has been implemented for access to Town of York owned and leased lands at Mount A. Increased use, costs for managing impacts and expanded infrastructure improvements coupled with declining revenue from tower leases and grants necessitated the need for increased operational support. A fully funded Conservation Program is imperative to the protection of partner investments while meeting the public's needs and expectations. Revenue from this access fee will support the important work of balancing the management of sustainable passive recreation with the protection of habitats and water quality and help keep Mount A an important resource for wildlife and people. For more information about the fee structure and how to purchase a seasonal pass please visit Agamenticus.org. Thank you for your support and understanding!

As we look ahead to a new field season, we are excited to continue this valuable work and ensure Mount A continues to be a safe place for all people to form a connection to the outdoors. In appreciation, Robin Kerr, Parks Natural Resource Manager

Old Berwick Historical Society

& The Counting House Museum

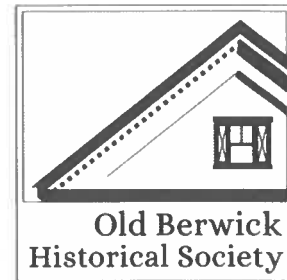
Museum: 2 Liberty St., South Berwick

Mail: P.O. Box 296, South Berwick, ME 03908

207-384-0000

info@oldberwick.org

www.oldberwick.org



In 2023, Old Berwick Historical Society continued its second year of its exhibit, *Material Culture: Domestic Cloth-Making in 18th-Century New England*. This legacy collection of Peter and Nancy Cook, who have devoted over fifty years to the field of early textiles, is a window into the importance of textiles in the lives of early Americans. This exhibit also features artifacts from the OBHS collections and will continue throughout the summer and fall seasons.

After completing his building analysis last year, Arron Sturgess of Preservation Timber Framing has submitted his extensive building condition report to the board. While the to-do list is full of challenges to meet the needs of our aging building in this new era, we're committed to doing our part to preserve this amazing piece of local history.

We have continued working with Dr. Emerson (Tad) Baker on *Landscapes of Indenture* project. This group is seeking significant grants from the National Science Foundation and its UK equivalent to fund this exciting project focused on learning more about the Scottish prisoners of war who were brought to and then settled in this area in the mid 1650's. We're anticipating that there will be an archaeological dig in our future, so if that is something that interests you, please watch for updates.

We're thrilled to report that we have partnered with Berwick Academy teachers and students on several projects this year. You may have seen Melissa Williams and her students (along with some of our board members) dressed as "Ghosts of Holidays Past" at the Home for the Holidays event. The girls did amazing job introducing our citizens to true stories of our town's history. Berwick students have also been volunteering in our archives and our working on creating an exhibit about our museum's past role as the Counting House for the Portsmouth Manufacturing Company. This will be displayed at town hall.

Speaking of our building's past, at our Annual Meeting and Opening Day events, board members and community volunteers reached deeply into their historical acting repertoires to teach visitors about our building, the company that built it, and the neighborhood that surrounded it. In spite of the rain, great fun was had by all!

We are incredibly grateful that Kennebunk Savings Bank has been our generous Lecture Series sponsor for over two decades. Last year's series was full of wide-ranging local and Maine history presented by wonderful speakers. You can view prior Zoom and stay apprised of upcoming lectures on our website.

Thank you to all who took part in our auction this fall. We truly appreciate your support.

We're currently working on a yearlong project that is being planned, researched, and presented by volunteers who love history. In conjunction with the 200th anniversary of the Marquis De Lafayette's 1825 visit to South Berwick, we are creating a year of in appreciation of the contributions the French have made to our local community. If you'd like to be involved, please email us at the address below.

Our archives and object collections are truly a local treasure. Donors continue to entrust us with important family objects and documents, recognizing that we provide public access to these special items while keeping them safe in our care. If you have photographs or artifacts that you think are important to our local history, please contact us.

We are open from 1:00-4:00 pm on Sundays from June-October, and by appointment this summer and throughout the year. New members and volunteers are welcome and always needed to care for thousands of documents, photographs, and objects at the Counting House. If you enjoy history and community fun, please call 384-0000 or email info@oldberwick.org.

OBHS Board of Directors

<i>President</i>	<i>Vice-President</i>	<i>Secretary</i>	<i>Treasurer</i>
Nicole St. Pierre	John Demos	Sally Hunter	Jane Orr

Brandon Elsmore Harland Goodwin Norma Keim Donna St. Pierre Melody English

Old Berwick Historical Society is a 501(3)c non-profit, and all donations are tax-deductible.

MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 35
Serving the communities of ELIOT & SOUTH BERWICK

John Caverly, M.Ed.
Superintendent of Schools

Ryan Cormier
Financial Manager

Heidi Early-Hersey
Director of Teaching & Learning

Scott Reuning
Director of Special Services

While life has largely returned to normal, MSAD 35 continues its recovery from the pandemic. We continue to focus on three major areas of fallout: learning loss, social/emotional effects, and high absenteeism. We have redoubled our efforts to drive both curriculum development and intervention with real-time analysis of student performance data. Our MTSS (Multi-Tiered Systems of Support) approach to identification and remediation for struggling students is being enhanced with the pilot implementation of the BARR (Building Assets, Reducing Risks) model at Marshwood Middle School. As rates of participation in Special Education have risen, we have moved to strengthen our approach to identification and coordination of service delivery. We are participating in the statewide Count ME In initiative and have introduced the Howdy the Hawk mascot to the lower grades to make them feel valued at school; these efforts have dramatically reduced student absenteeism to pre-pandemic levels.

In the context of school safety, working closely with local first responders, we have completed our ALICE (Alert, Barricade, Inform, Counter, Evacuate) training and implementation. We have also received federal grant money to improve security systems within our buildings and are in the process of bidding the work.

We are also striving to improve our communications with parents and our communities and have made significant improvements to the district web pages including a new parent resources page.

Other 2023 highlights include:

- Continued focus on outdoor learning with the completion of the RREV (Rethinking Responsive Education Ventures) grant implementation at MGWS and the construction of a Project Adventure-style rope course at MHS.
- Continued focus on Extended Learning Opportunities for kids who struggle with conventional classroom education.
- Planning for a new Hall of Fame and Excellence to honor high achievers among our alumni
- Evolution of our participation in Special Olympics into our own home-grown adaptive track and field festival
- The achievement of a record number of SMAA sportsmanship awards across many of our sports teams
- The naming and dedication of the wrestling room for long-time coach Max Rix
- Continued emphasis on honoring our veterans and first responders with Veteran's Day activities at MGWS and MMS
- Continuation of our contractual relationship with the town of Rollinsford, NH, providing 7 through 12 education for approximately 140 of their students.

As always, the smooth operation of our district schools is a direct reflection of the dedication of our educators and all who support them - aides, administrative and custodial staff, bus drivers, food service employees, and our nursing staff. Our district families continue to support our efforts to educate our children. And of course, we are grateful to all the citizens of South Berwick and Eliot who continue to support our district at the polls and through their property taxes.

With respect,
Joe Long
Chair, MSAD35 School Board



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

A handwritten signature in blue ink, appearing to read "Janet T. Mills".

Janet T. Mills
Governor

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
APPROPRIATIONS
VICE CHAIR
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <https://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

COMMITTEES
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – Dirigo – because you all certainly do lead the way and exemplify the best of Maine.

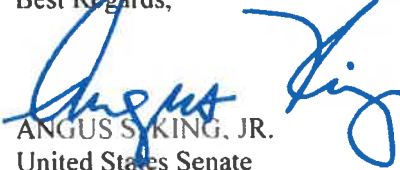
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,


ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

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Bangor, ME 04401
(207) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1585

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

131st Legislature
Senate of
Maine
Senate District 35

Senator Mark Lawrence
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1515

March 18, 2024

Dear Friends and Residents of South Berwick,

In the First Regular Session of the 131st Legislature, my colleagues and I made transformative investments in the people of Maine. Seniors, students, families, and workers will all benefit from our work, including the bipartisan budget that we passed last July.

We strengthened our child care industry by increasing access and affordability, bolstered two property tax relief programs so older Mainers can age at home, and ensured the uninterrupted continuation of vital emergency medical services.

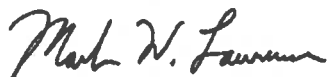
I continue to serve as Chair of the Legislature's Energy, Utilities and Technology Committee, where we work to bring down costs for ratepayers, implement our clean energy goals, and strengthen Maine's energy resiliency.

The Legislature also continued critical funding to support municipalities and school districts, meeting our obligation. We met the 55% K-12 public school funding threshold again this year, totaling an \$840,403 increase in K-12 funding for RSU 35 in FY24. We also met the 5% municipal revenue sharing threshold, with \$1,292,604 coming to South Berwick in FY24.

As we continue our work, I hope you'll consider sharing your thoughts with me. If you'd like to share your comments or need assistance connecting with a government agency, please don't hesitate to contact me. You can call my Senate office at (207) 287-1515 or send me an email at Mark.Lawrence@legislature.maine.gov.

If you would like frequent updates on my work in Augusta and local news, you can sign up for my email newsletters at mainesenate.org. It remains a great honor to serve as your voice in the Maine Senate.

Sincerely,



Mark Lawrence

State Senator, Senate District 35

Proudly representing Eliot, Kittery, Ogunquit, South Berwick, and York

2354 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515

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

WWW.PINGREE.HOUSE.GOV



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT MAINE

COMMITTEE ON APPROPRIATIONS
SUBCOMMITTEES:
INTERIOR, ENVIRONMENT, AND RELATED AGENCIES, RANKING MEMBER
AGRICULTURE, RURAL DEVELOPMENT, AND RELATED AGENCIES
MILITARY CONSTRUCTION, VETERANS AFFAIRS, AND RELATED AGENCIES

COMMITTEE ON AGRICULTURE
SUBCOMMITTEES:
LIVESTOCK, DAIRY, AND POULTRY
FORESTRY

Dear Friends,

I hope this letter finds you well and in good health. It is my honor to serve the people of Maine's First District, and I'm pleased to share some ways that I can support you and your community this year.

I know that navigating many federal agencies and programs can be frustrating. One of my most important roles as a Member of Congress is to assist you if you're having trouble. My office can help to resolve challenges with a wide range of programs, including Social Security, veterans' benefits, passport renewals, and more. If you need help, please reach out to my Portland office at (207) 774-5019 or visit my website at pingree.house.gov/contact.

As you know, communities around Maine have experienced major damage as a result of winter storms and widespread flooding in recent months. These storms have underscored the importance of disaster preparation, particularly as we face the growing impact of climate change. I am working closely with Governor Mills and her administration to ensure that federal assistance is available for both short-term recovery needs and long-term resiliency planning. My staff and I are continually updating my website with new resources and stand ready to answer any questions you may have.

My office can also provide more information about the annual Community Project Funding (CPF) process. Each year, Congress enacts appropriations bills that provide the federal government with the funding it needs to operate. CPFs are a critical tool to directly support local governments and nonprofit organizations through federal appropriations. If you know of a project that might be a good fit, I encourage you to keep in touch as more details about the Fiscal Year 2025 funding process become available, as eligibility requirements and limitations can differ from year to year.

It is always a privilege to hear from you, so don't hesitate to reach out to my office any time that I can be helpful. Please rest assured that I do not take the responsibility of representing you lightly, and as we move into this new year, I will continue fighting for Mainers on the issues that impact us most. Thank you, and I hope to see you in Maine soon.

Sincerely,

Chellie Pingree
Member of Congress

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



108 MAIN STREET
WATERVILLE, ME 04901
PHONE: 207-873-5713
FAX: 207-873-5717



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400

Dear Neighbors:

It continues to be our honor to serve you in the Maine House of Representatives. When we were first elected to the State House, we each promised to address our state's most pressing challenges head-on – and that's precisely what we did in 2023.

We passed legislation that will make transformational investments to improve the lives of Maine people, make it easier for more folks to make ends meet and help create communities where all Mainers can thrive, including right here in South Berwick.

Along with our colleagues in the Legislature, we invested in the well-being of Maine workers and families by establishing a comprehensive paid family and medical leave program, increasing funding for Pre-K and child care support and taking significant steps to address Maine's shortage of affordable and available housing, which is affecting our entire state.

As we write this, we are in the third month of the second regular session of the 131st Legislature. There remains a lot of work to do between now and our adjournment date in mid-April. We are in the midst of committee meetings and work sessions, where we are considering hundreds of bills, all of which endeavor to improve the lives of Mainers. Our shared top policy priority is to pass common-sense gun safety legislation, which would seek to balance Mainers individual rights with the need to protect public safety.

Rep. Meyer serves as the House chair of the Health and Human Services Committee, which is responsible for policies related to the Department of Health and Human Services and considers measures that seek to make health and well-being more affordable and equitable. Rep. Roberts serves as the House chair of the Innovation, Development, Economic Advancement and Business Committee, which is responsible for policies related to economic development, student debt relief, consumer protection, research and development and occupational licensing.

If there is anything either of us can do to assist you or your family, we encourage you to reach out. We each enjoy connecting with our constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. Our emails are Michele.Meyer@legislature.maine.gov and Tiffany.Roberts@legislature.maine.gov.

Best regards,

Handwritten signature of Michele Meyer in cursive script.

Michele Meyer
State Representative

Handwritten signature of Tiffany Roberts in cursive script.

Tiffany Roberts
State Representative

TOWN OF SOUTH BERWICK
TOWN MEETING
MINUTES
MAY 16, 2023

Pursuant to the foregoing warrant, the inhabitants of the Town of South Berwick, qualified to vote in Town affairs, assembled at the Town Hall on Wednesday, May 16, 2023, and transacted the following business. The meeting was called to order at 6:30pm by the Town Clerk.

Council members present included Chair Mallory Cook, Jeffrey Minihan, Jessica Cyr, and Melissa Costella. John James was not present. Town Manager Tim Pellerin and Assistant Town Manager Jennifer Janelle were also in attendance. There were approximately 50 voters present.

ARTICLE 1: Thomas Harmon was nominated as moderator, received three votes of three votes cast, was elected and duly sworn by the Clerk.

Mr. Harmon stated we would be using the Maine Moderators Manual and explained the process and methods for voting.

ARTICLE 2: Mallory Cook made a motion to authorize the Town Council to dispose of tax-acquired property in any manner in which the Town Council deems to be in the best interest of the Town. Jessica Cyr seconded the motion.

Pat Robinson, Brattle St, asked about our ordinance governing tax-acquired properties. The Town Manager explained that the Policy tells the Council how it can dispose of properties. This Article gives the Council authority to act.

Article 2 passed unanimously.

ARTICLE 3: Jessica Cyr made a motion to authorize the Tax Collector to charge and collect interest at a rate of eight (8) percent per annum on all unpaid taxes not paid by the due dates, with one-half of the taxes due on September 30, 2023 and one-half due on March 31, 2024. Mallory Cook seconded the motion.

No discussion. Article 3 passed unanimously.

ARTICLE 4: Mallory Cook made a motion to authorize the Tax Collector to accept prepayment of taxes not yet due or assessed. Any excess paid in over the amount finally assessed shall be repaid at zero (0) percent interest. Jeffrey Minihan seconded the motion.

No discussion. Article 4 passed unanimously.

ARTICLE 5: Jeffrey Minihan made a motion to authorize the Tax Collector to continue an Eight (8) month payment plan known as the "Tax Club", with interest waived for all members of the Club making regular payments in accordance with the rules and regulations governing said Club. Melissa Costella seconded the motion.

No discussion. Article 5 passed unanimously.

ARTICLE 6: Melissa Costella made a motion to set the rate of interest paid on over-payment of taxes due to abatement at four (4) percent per annum as allowed per MRSA 36 §506A. Mallory Cook seconded the motion.

No discussion. Article 6 passed unanimously.

ARTICLE 7: Mallory Cook made a motion to appropriate from the Undesignated Fund for the payment of property tax abatements (and applicable interest) granted during this fiscal year. Jessica Cyr seconded the motion.

No discussion. Article 7 passed unanimously.

ARTICLE 8: Jessica Cyr made a motion to authorize the deposit of all proceeds from the Parking Lease Agreement between the Town and Avesta Young Street LP, dated December 12, 2014, and December 22, 2015, into a non-lapsing designated reserve account and to appropriate and expend those funds to pay the costs associated with the repair and maintenance of said parking lot. Mallory Cook seconded the motion.

No discussion. Article 8 passed unanimously.

ARTICLE 9: Mallory Cook made a motion to allow the Town Council to utilize funds from the TIF Account (Tax Increment Financing) for the purposes denoted in the Final TIF Agreements approved in 2023. Jeffrey Minihan seconded the motion.

No discussion. Article 9 passed unanimously.

- ARTICLE 10: Jeffrey Minihan made a motion to raise and appropriate \$1,650,972 from general taxation and other revenue sources for Police Services. Melissa Costella seconded the motion.
- Jerome Bshara, Earls Rd, asked why this budget shows an increase of about 12%. The Manager explained that the increase is primarily due to increased salaries, new equipment, fuel/electricity costs, and two new body shields.
- Article 10 passed unanimously.
- ARTICLE 11: Melissa Costella made a motion to raise and appropriate \$747,790 from general taxation and other revenue sources for Emergency Services. Mallory Cook seconded the motion.
- No discussion. Article 11 passed unanimously.
- ARTICLE 12: Mallory Cook made a motion to raise and appropriate \$1,963,556 from general taxation and other revenue Sources for Public Works. Jessica Cyr seconded the motion.
- Elizabeth Ware, Witchtrot Rd, asked if this budget includes staff and if they are receiving a cost-of-living increase. She noted that they do a great job and would like to see them current.
- Jay Redimarker, PWD, explained that due to changes in the URBAN compact, the Town will as of July 1st, be responsible for more maintenance of Main Street and Route 236. The State will only reimburse us \$24,000 for this 'take-over'. This will mean a new plow truck, new driver, and equipment. And, the cost of road salt has gone up by 21%.
- Article 12 passed unanimously.
- ARTICLE 13: Jessica Cyr made a motion to appropriate \$86,634 from DOT Highway Block Grant (URIP/LRAP) and raise and appropriate \$613,366 from general taxation and other revenue sources, a total of \$700,000, Capital Improvements – Roads and Road Bond Debt. Mallory Cook seconded the motion.
- No discussion. Article 13 passed unanimously.
- ARTICLE 14: Mallory Cook made a motion to appropriate \$850,000 from the Undesignated General Fund and to raise and appropriate \$1,584,748 from general taxation and other revenue sources, a total of \$2,434,748, for General Government. Jeffrey Minihan Seconded the motion.
- Jerome Bshara, Earls Rd, asked for the undesignated fund balance. Asst Manager Jennifer Janelle explained that the current balance is \$6,693,692. If the budget passes as presented and we expend the \$250,000 for the GWRLT Salmon Falls River Project and use \$850,000 toward this budget, the remaining balance would be \$5,593,692. Mr. Bshara also asked how the Fund is invested and how is the rate the Town earns determined. It was explained that the banks set the rates, but Mrs. Janelle has been able to negotiate for a higher rate, and the Funds are fully insured.
- Article 14 passed unanimously.
- ARTICLE 15: Jeffrey Minihan made a motion to raise and appropriate \$528,027 from taxation and general revenue sources for Debt Service. Melissa Costella seconded the motion.
- Roberts Leavens, Witchtrot Rd, asked what the Police Bond was. Mrs. Cook explained that the Bond covers the costs of building the new station. It is an annual payment, with the last payment due October 2038.
- Article 15 passed unanimously.
- ARTICLE 16: Melissa Costella made a motion to raise and appropriate \$179,440 from general taxation and other revenue sources for Code Enforcement and Health Department. Mallory Cook seconded the motion.
- Jerome Bshara, Earls Rd, questioned the 55% increase in this budget. The Manager explained that the Code Enforcement Officer was part-time and is now full-time.
- Elizabeth Ware, Witchtrot Rd, asked if we have a Planner. The Manager explained that the CEO is currently covering both positions. This budget does include funds for a Planner; with 75% of the Planner's salary coming from the TIF funds.
- Article 16 passed unanimously.

ARTICLE 17: Mallory Cook made a motion to raise and appropriate \$437,922 from general taxation and other revenue sources for Public Welfare. Jessica Cyr seconded the motion.

Jerome Bshara, Earls Rd, questioned the 20% increase. It was explained that most of the increase is due to salaries and increased hours for part-time staff.

Tamre Steinhauer, Hill Dr, asked about the subsidy for Mt. A, and the effect of them starting to charge will have. The Manager asked the Conservation Chair Pat Robinson to explain. Pat noted that the subsidy covers part of Coordinator's salary. Each community/group that owns land in the area pays for the cost of the Coordinator. South Berwick's portion is much less than other contributing members because we own a very small portion of the properties involved. Mrs. Steinhauer asked what the benefit is to South Berwick. Note was made that our 'contribution' helps with keeping the area open and accessible to the public.

Article 17 passed.

ARTICLE 18: Jessica Cyr made a motion to raise and appropriate \$37,000 from TIF Funds and \$614,000 from general taxation and other revenue sources for a total of \$651,500 for Capital Improvements - Reserves. Mallory Cook seconded the motion.

Cliff Cleary, Spillane's Hill, asked for a breakdown of the line items. The Manager gave an overview of the major expenses: new plow truck, new fire truck, new cruiser, town hall boilers, payouts for employees that leave the Town, new shelter costs, a significant increase in ambulance service costs, and setting aside funds to cover an upcoming town wide revaluation.

Rep. Tiffany Roberts informed those present that the State is working on a bill that would help with ambulance funding across the state. Unfortunately, ambulance services under federal law cannot bill a patient if they are not transported.

Rep. Roberts also made note that there are no fixes to the Tax Stabilization Program for this upcoming year.

Jerome Bshara, Earls Rd, asked if the ambulance service is going up on its annual membership fees. We do not have that answer.

Article 18 passed unanimously.

ARTICLE 19: Mallory Cook made a motion to apply \$1,435,000 from Excise Taxes, \$1,463,934 from Non-Tax General Fund Revenues, \$1,225,000 from State Revenue Sharing, \$480,000 from Homestead Exemption Reimbursement, and \$13,000 from BETE Reimbursement, for a total of \$4,616,934, to use toward the 2023/2024 Budget Appropriations, thereby decreasing the amount to be raised by taxation. Jeffrey Minihan seconded the motion.

No discussion. Article 19 passed unanimously.

ARTICLE 20: Jeffrey Minihan made a motion to increase the property tax levy limit of \$5,421,245 established for the Town by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that tax levy limit. Melissa Costella seconded the motion.

The Moderator explained that based on the prior votes, Article 20 is not necessary. Motions must be made in the affirmative, so we have a motion and a second, but in this case, we want to vote the article down.

Article 20 was voted on and failed unanimously.

ARTICLE 21: On a motion by Melissa Costella, seconded by Laura Smith (Academy St), it was unanimously voted to adjourn the meeting at 7:26pm.

Budget - Expenses FY25*Budget
FY 24**Budget
FY 25**Draft
Difference*

	<i>Budget FY 24</i>	<i>Budget FY 25</i>	<i>Draft Difference</i>
TOWN COUNCIL	\$ 9,250	\$ 9,250	\$0
TOWN MANAGER	\$ 239,049	\$ 246,925	\$7,876
TOWN CLERK	\$ 162,030	\$ 173,018	\$10,988
FINANCE	\$ 124,947	\$ 139,659	\$14,712
COMPUTER	\$ 71,662	\$ 70,733	-\$929
ADMINISTRATION	\$ 228,519	\$ 243,699	\$15,180
TAX ASSESSMENT	\$ 132,181	\$ 164,826	\$32,645
CODE ENFORCEMENT	\$ 92,975	\$ 102,788	\$9,813
PLANNING	\$ 85,465	\$ 91,807	\$6,342
ZONING BOARD OF APPEALS	\$ 750	\$ 750	\$0
FIRE DEPARTMENT	\$ 346,415	\$ 392,922	\$46,507
WATER ASSESSMENT/HYDRENTS	\$ 299,735	\$ 329,709	\$29,974
EMERGENCY/RESCUE SERVICES	\$ 101,640	\$ 195,040	\$93,400
HISTORIC DISTRICT COMMISSION	\$ 250	\$ 500	\$250
CONSERVATION COMMISSION	\$ 4,750	\$ 4,750	\$0
STREET LIGHTS	\$ 8,800	\$ 7,500	-\$1,300
ANNEX FOOD PANTRY	\$ 200	\$ 200	\$0
COMMUNITY CENTER	\$ 79,670	\$ 80,512	\$842
TOWN HALL	\$ 110,320	\$ 110,712	\$392
PUBLIC PARKS/FIELDS/MONUMENTS	\$ 64,785	\$ 66,735	\$1,950
TOWN GARAGE	\$ 37,100	\$ 36,100	-\$1,000
POLICE DEPARTMENT	\$ 1,377,050	\$ 1,606,190	\$229,140
DISPATCH CENTER	\$ 273,922	\$ 287,055	\$13,133
EMPLOYEE BENEFITS	\$ 1,458,300	\$ 1,714,100	\$255,800
HIGHWAY DEPARTMENT	\$ 1,109,794	\$ 1,174,911	\$65,117
TRANSFER STATION	\$ 561,687	\$ 594,767	\$33,080
RECREATION DEPARTMENT	\$ 144,983	\$ 158,841	\$13,858
LIBRARY	\$ 230,801	\$ 265,174	\$34,373
GENERAL ASSISTANCE	\$ 48,200	\$ 40,800	-\$7,400
SOCIAL/CIVIC SERV.CONTRIBUTION	\$ 11,500	\$ 11,500	\$0
DEBT -LEASES/BONDS	\$ 956,027	\$ 904,727	-\$51,300
CAPITAL IMPROVEMENTS/RESERVES	\$ 886,000	\$ 862,275	-\$23,725
MUNICIPAL BUDGET	\$ 9,258,757	\$ 10,088,474	\$829,717

\$829,717	Increase in Expenses
-\$150,555	Less Increased Revenue
\$679,162	Additional amount from Tax Payers
7.34%	

Budget - Revenue FY25

Draft

Revenue Name	Budget FY24	Budget FY25	Difference
INTEREST ON TAXES	\$ 18,000	\$ 17,000	-\$1,000 Collected on past due taxes, Trending down
TAX LIEN COSTS	\$ 4,000	\$ 3,000	-\$1,000 Resident's have to pay the fees the town incures.
VEHICLE EXCISE TAX	\$ 1,435,000	\$ 1,445,000	\$10,000 Vehicle Registrations
BOAT EXCISE TAX	\$ 4,500	\$ 4,500	\$0 Boat Registrations
VEHICLE REGISTRATION	\$ 23,000	\$ 23,000	\$0
TOWN CLERK LICENSES	\$ 7,000	\$ 7,000	\$0 More Online servies being used
Rents (BMV)	\$ 3,000	\$ 3,600	\$600 Dirver's Ed area - Community Ctr.
ASSESSING SERVICES	\$ 52,000	\$ 55,000	\$3,000 Billing to North Berwick
STATE HIGHWAY URIP/LRAP	\$ 86,634	\$ 99,800	\$13,166 State Local Road Assistance-Additional Rt236
VETERANS REIMBURSE	\$ 7,000	\$ 6,400	-\$600 VA Exemption, State pays the town back.
HOMESTEAD REIMBURSE	\$ 480,000	\$ 450,000	-\$30,000 State Reimbursement of 70%
BETE REIMBURSEMENT	\$ 13,000	\$ 13,000	\$0 Business Equipment Tax Reimbursement
TREE GROWTH REIMBURS	\$ 15,000	\$ 18,000	\$3,000 From the State, for Tree Farm Tax reductions
STATE REV RESIDUAL			\$0
STATE REV. SHARING	\$ 1,225,000	\$ 1,255,000	\$30,000 Revenue Sharing @ 5%
STATE PARK FEE SHARE	\$ 300	\$ 300	\$0
SNOWMOBILE REIMBURSE	\$ 500	\$ 500	\$0
GEN'L ASSIS.REIMBURS	\$ 15,000	\$ 15,000	\$0 State General Assistance Reimbursement
FRANCHISE FEES	\$ 35,000	\$ 35,000	\$0 Comcast Franchise-Our Portion
UNDESIGNATED FUND TR	\$ 850,000	\$ 900,000	\$50,000 Undesignated Fund to help with taxes
INVESTMENT INTEREST	\$ 50,000	\$ 100,000	\$50,000 Interest earned
ADMIN - MISC.	\$ 4,000	\$ 5,000	\$1,000 Copies, Faxing, Pole permits, DBA fees, etc.
BUILDING PERMITS	\$ 45,000	\$ 45,000	\$0
PLUMBING PERMITS	\$ 5,000	\$ 5,000	\$0
SPECIAL USE PERMITS	\$ 400	\$ 400	\$0
PLANNING REVIEW FEES	\$ 5,000	\$ 5,000	\$0
LICENSE FEES	\$ 1,400	\$ 1,400	\$0
WEAPONS PERMITS	\$ 100	\$ 100	\$0
ACCIDENT REPORTS	\$ 400	\$ 400	\$0
POLICE DETAIL	\$ 15,000	\$ 25,000	\$10,000 Police Detail - Price Increase Effective July 1st. Stricter enforcement leads to better
DOG CONTROL	\$ 2,000	\$ 2,000	\$0 compliance/reduces fines Collected from MSAD for School Resource Officer
SAD35/ SRO REIMBURSMENT	\$ 40,000	\$ 40,000	\$0 McCloud
PARKING TICKETS	\$ 400	\$ 400	\$0
ROAD SIGNS	\$ 200	\$ 200	\$0
RECYCLING SALES	\$ 15,000	\$ 15,000	\$0
DISPOSAL FEES	\$ 42,000	\$ 50,000	\$8,000 Collected at the Transfer Station
PAY PER BAG DISPOSAL	\$ 110,000	\$ 115,000	\$5,000
PARKING FEES	\$ 6,300	\$ 6,489	\$189 To be used for Avesta Parking lot-Escrowed (Annual 3% Increase)
BOOK FINES	\$ 800	\$ -	-\$800
Total Revenue	4,616,934	4,767,489	150,555 Increase in Revenue

3.3%
Increase in Revenue

TOWN OF SOUTH BERWICK
WARRANT
2024/2025

State of Maine

County of York, ss.

TO: Linda Wozny, a Resident of South Berwick in the County of York, State of Maine.

GREETINGS:

In the name of the Town of South Berwick, you are required to notify the inhabitants of said Town, qualified to vote in Town affairs, to assemble at the Town Hall on 180 Main Street in said Town on Tuesday, the 21st of May 2024, at 6:00 o'clock in the evening, then and there to act on the following articles:

ARTICLE 1. To elect a moderator to preside at said meeting. Election to take place at 6:00 p.m. Business session will be held immediately following.

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

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 3. To see if the Town will vote to authorize the Tax Collector to charge and collect interest at a rate of eight and a half (8.5) percent per annum on all unpaid taxes not paid by the due dates, with one-half of the taxes due on September 30, 2024 and one-half due on March 31, 2025.

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 6. To see if the Town will vote to set the rate of interest paid on overpayment of taxes due to abatement at four and a quarter (4.25) percent per annum as per MRSA36/506A.

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

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

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 9. To see if the voters will allow the Town Council to utilize funds from the TIF Accounts for the purposes denoted in the Final TIF agreements approved in 2023.

TOWN COUNCIL RECOMMENDS: Adoption

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

Police Department/Animal Control	\$ 1,606,190
Dispatch	<u>287,055</u>
Total	\$1,893,245

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$1,893,245

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

Fire Department/Emergency Management Services	\$ 392,922
Water Hydrants/Fire Protection	329,709
Ambulance/Rescue Services	<u>195,040</u>
Total	\$ 917,671

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$ 917,671

ARTICLE 12. To see if the Town will vote to raise and appropriate the following amounts for Public Works:

Town Hall	\$ 110,712
Community Center	80,512
Community Center Food Pantry	200
Highway	1,174,911
Public Parks/Fields/Monuments	66,735
Town Garage Buildings	36,100
Transfer Station	<u>594,767</u>
Total	\$ 2,063,937

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources \$ 2,063,937

ARTICLE 13. To see if the Town will vote to appropriate \$99,800 from the Department of Transportation Highway Block Grant (URIP/LRAP) funds and raise and appropriate the following amounts for Capital Improvements – Roads and Road Bond Debt:

CIP Roads	\$ 280,000
Road Bond Debt	<u>378,000</u>
Total	\$ 658,000

TOWN COUNCIL RECOMMENDS:

Appropriate from DOT Highway Block Grant (URIP/LRAP) \$ 99,800
and

Raise and appropriate from general taxation and other revenue sources	\$ 558,200
Total	\$ 658,000

ARTICLE 14. To see if the Town will vote to appropriate \$900,000 from Undesignated funds and to raise and appropriate for the following amounts for General Government:

Town Council	\$ 9,250
Town Manager	246,925
Town Clerk	173,018
Finance	139,659
Computer	70,733
Administration	243,699
Tax Assessment	164,826
Employee Benefits	1,714,100
Streetlights	<u>7,500</u>
Total	\$ 2,769,710

TOWN COUNCIL RECOMMENDS:

Appropriate from Undesignated Fund Balance	\$900,000
Raise and appropriate from general taxation and other revenue sources	\$ 1,869,710
Total	\$ 2,769,710

ARTICLE 15. To see if the Town will vote to appropriate from general taxation and other revenue sources the following amounts for Debt Service:

Young Street Debt	\$ 37,741
2010 CIP Debt	45,723
Library Construction Debt	107,375
Police Bond	278,765
Hwy Equipment	27,143
Hwy Building	<u>29,980</u>
Total	\$ 526,727

Raise and appropriate from general taxation and other revenue sources	\$ 526,727
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ARTICLE 16. To see if the Town will vote to raise and appropriate the following amounts for Code Enforcement and Health Departments:

Code Enforcement	\$ 102,788
Planning	91,807
Historic District Commission	500
Zoning Board of Appeals	<u>750</u>
Total	\$ 195,845

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 195,845
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ARTICLE 17. To see if the Town will vote to raise and appropriate the following amounts for Public Welfare:

Social Services/General Assistance	\$ 40,800
Social/Civic Contributions	11,500
Recreation	158,841
Conservation Commission	4,750
Library	<u>265,174</u>
Total	\$ 481,065

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 481,065
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ARTICLE 18. To see if the Town will vote to raise and appropriate the following amounts for Capital Improvements – Reserves:

Highway Equipment	\$ 118,125
Office Equipment	8,000
Fire Equipment	87,500
Police Equipment	75,000
Transfer Station	72,000
Town Buildings Reserve	80,000
Compensated Absence Reserve	50,000
Land/Code Ordinance Update	15,000
Town Clerk Record Preservation	1,500
Assessing Town Revaluation	<u>75,150</u>
Total	\$ 582,275

TOWN COUNCIL RECOMMENDS:

Raise and appropriate from general taxation and other revenue sources	\$ 582,275
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ARTICLE 19. To see if the Town will vote to apply the following amounts from Excise Taxes, Non-Tax General Fund Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2024/2025 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

Excise Taxes	\$ 1,445,000
Non-Tax General Fund Revenues	1,604,489
State Revenue Sharing	1,255,000
Homestead Exemption Reimbursement	450,000
BETE Reimbursement	<u>13,000</u>
Total	\$ 4,767,489

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 20. To see if the Town of South Berwick will vote to appropriate up to \$200,000 from the Undesignated Fund to the Great Works Regional Land Trust to support public access to the Salmon Falls Tidal Water property on Old Fields Road. The Town's funds will be used for stewardship startup costs related to the Salmon Falls Tidal Waters project to include developing a management plan, engineer and construct a parking area, trails, viewing areas, signage, and informational and educational kiosks. The Town Council will review and authorize for such costs submitted by the Great Works Regional Land Trust, within the discretion of the council. This Warrant Article replaces the fall 2022 decision by voters to approve \$250,000 in Undesignated Funds to purchase lands for this project.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 21. To see if the Town will vote to increase the property tax levy limit of \$ 5,854,945 established for the Town of South Berwick by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 22. To see if the Town will vote to adjourn the Town Meeting.

Given under our hands in the Town of South Berwick, this 9th day of April 2024 A.D.

Mallory Cook

John J James

Jeff Minihan

Jessica Cyr

Melissa Costella

Tax Collector

2023 Unpaid Real Estate Taxes

Ahlgren, John L Trustee, Renaud Family Trust	2,575.03 *
Archer, Donald Jr.	242.82 *
Bailey, Marjorie E. et al.	2,151.92
Benoit, Pamela Ann	1,792.06 *
Blake Forest, LLC	1,643.02 *
Carreira, Dallas	2,646.28 *
Clews, Christiana E	5,091.91
Cormier Realty Trust, Brenda Cormier TTE	3,255.51
Eastbrook Timber Company, Inc.	290.80
Eastbrook Timber Company, Inc.	268.99
Flege, John	76.34
Gross, Eileen P.	1,331.86
Holton, Carl J.	3,374.73 *
Johnson, Eric J.	1,801.53 *
McCarthy, Margaret R. Heirs	2,233.34 *
McGurren, Jr. Robert A.	1,760.79 *
McManus, Matthew J	3,434.35 **
Michaud, Troy M & Jamie E	4,330.01
Murray, et al David	3,069.39 **
Myers, Kevin	997.44
Owner Unknown	183.20
Owner Unknown	164.30
Owner Unknown	190.47
Owner Unknown	164.30
Owner Unknown	157.03
Owner Unknown	273.35
Owner Unknown	164.30
Owner Unknown	255.90
Sanborn, James E	3,943.25 **
Sow Solar Inc.	2,111.21 *
The Renaud Family Trust	110.50 *
Turner, James R	430.80
Webber, Travis J.	90.58
Total	50,607.31

2022 Unpaid Real Estate Taxes

Blake Forest, LLC	216.57 *
Cormier Realty Trust, Brenda Cormier TTE	3,302.25 *
Eastbrook Timber Company, Inc.	280.79 *
Eastbrook Timber Company, Inc.	293.71 *
McCarthy, Margaret R.	102.45 *
McManus, Matthew J	3,411.03 *
Michaud, Troy M & Jamie E	4,170.94 *
Myers, Kevin	929.29
Owner Unknown	188.03
Owner Unknown	167.83
Owner Unknown	194.25
Owner Unknown	167.83
Owner Unknown	160.06
Owner Unknown	279.72

Owner Unknown	167.83
Owner Unknown	262.63
Sanborn, James E	2,389.43 *
Sow Solar Inc.	2,256.40 *
Total	18,941.04

2021 Unpaid Real Estate Taxes

Owner Unknown	187.25
Owner Unknown	166.25
Owner Unknown	192.50
Owner Unknown	166.25
Owner Unknown	159.25
Owner Unknown	276.50
Owner Unknown	166.25
Owner Unknown	260.75
Total	1,575.00

2023 Unpaid Personal Property Taxes

Butlers Medicinals	219.55
Easy Going Maine	218.10 *
Lawrence Law Firm, PA	273.35 *
Lee Frank's	43.62
Mercy Street Studio	14.54
Natures Miracle	1,424.92 **
Natures Way Market	1,022.16 **
Pied Cow	218.10 *
Seacoast Printing Inc.	29.08 **
So. Berwick Dental	5,042.47 *
Timepayment Corp.	21.81 *
Vachon's Auto LLC	72.70 **
WM. Renaud Jr. Trucking	456.56 *
Total	9,056.96

2022 Unpaid Personal Property Taxes

Abby Chic	135.20
Butlers Medicinals	234.65
Total	369.85

2021 Unpaid Personal Property Taxes

Abby Chic	152.25
Butlers Medicinals	260.33
Total	412.58

All taxes were outstanding as of June 30, 2023
 * indicates paid in full after June 30, 2023
 ** indicates partial payment after June 30, 2023
 Payments posted through April 9, 2024

Tax Collector (continued)

2023 Abatements

Real Estate

Lovejoy, Carol J.	206.47
Eaton, Laura	1,596.49
Theos, James & Angela	93.06
O'Neill, Vincent	492.91
Zimmer, Mark F.	1,288.24
Lebel, Brandon W.	7,601.51
Duga, Briana	532.16
Millman, Barbara Trustee	450.74
Lagarde, Paul & Janet	136.68
Lagarde, Paul & Janet	450.74
Eger, Robert G. & Karen	181.75
Total	13,030.75

Personal Property

10 Butler Street LLC	59.61
J&J Gun Sales	14.54
Great America Financial Service	364.95
Total	439.10

2023 Supplements

Jankoski, Steven & Michael	206.47
Lebel, Michael R. & Joyce E.	7,128.96
Heffren, Martha & Woodin, Melissa A.	4,347.46
Lebel, Brandon W.	1,686.64
Total	13,369.53



TOWN OF SOUTH BERWICK

SOUTH BERWICK, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2023

**TOWN OF SOUTH BERWICK
SOUTH BERWICK, MAINE
JUNE 30, 2023**

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Statement of Revenues, Expenditures, and Changes in Fund Balance

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Exhibit VI

Notes to Financial Statements

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE

Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual – General Fund – Budgetary Basis

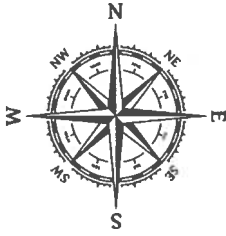
I

Schedule of Town's Proportionate Share of Net Pension Liability

II

Schedule of Town Pension Contributions

III



PETER J HALL CPA LLC

A Professional Limited Liability Company

439 Preble Street

South Portland, Maine 04106

207-415-0920

Independent Auditors' Report

To the Town Council
Town of South Berwick
South Berwick, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of South Berwick, Maine (the Town) as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

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

Peter J Hall CPA LLC

PETER J HALL CPA LLC

**South Portland, Maine
January 3, 2024**

**TOWN OF SOUTH BERWICK
STATEMENT OF NET POSITION
JUNE 30, 2023**

		<u>Primary Government Governmental Activities</u>
Assets		
Cash and Cash Equivalents	\$	11,861,326
Investments		362,586
Taxes Receivable		9,567
Tax Liens Receivable		129,803
Accounts Receivable		195,156
Prepaid Expenses		71,074
Capital Assets, Not Being Depreciated		1,544,240
Capital Assets, Net of Accumulated Depreciation		<u>14,555,454</u>
Total Assets	\$	<u>28,729,206</u>
Deferred Outflows of Resources		
Related to Pensions	\$	<u>564,468</u>
Liabilities		
Accounts Payable	\$	262,293
Accrued Expenses and Liabilities		115,828
Unearned Revenue		167,740
Non-Current Liabilities		
Due Within One Year		885,776
Due in More Than One Year		<u>7,137,441</u>
Total Liabilities	\$	<u>8,569,078</u>
Deferred Inflows of Resources		
Related to Pensions and Property Taxes	\$	<u>323,977</u>
Net Position		
<i>Net Investment in Capital Assets</i>	\$	9,025,391
<i>Restricted For</i>		
Permanent Funds, Nonspendable		5,500
Permanent Funds, Spendable		30,861
Special Revenue Fund - Recreation		454,434
Tax Increment Financing		1,145,922
<i>Unrestricted</i>		<u>9,738,511</u>
Total Net Position	\$	<u><u>20,400,619</u></u>

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

EXHIBIT II

**TOWN OF SOUTH BERWICK
STATEMENT OF ACTIVITIES
JUNE 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Service and Restricted Investment Earnings</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>	<u>Net (Expense) Revenue and Change in Net Position</u>
<u>Primary Government Governmental Activities</u>			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		
<u>Primary Government Governmental Activities</u>					<u>Governmental Activities</u>	<u>Primary Government</u>
General Government	\$ 2,326,895	212,446	-	-	(2,114,449)	
Public Safety	2,362,666	57,321	3,679	148,373	(2,153,293)	
Public Works and Sanitation	2,277,288	215,131	66,380	-	(1,995,777)	
Public Health and Welfare	33,109	-	16,946	-	(16,163)	
Culture and Recreation	527,815	61,162	1,604	-	(465,049)	
Education	8,744,853	-	-	-	(8,744,853)	
Interest on Long-Term Debt	190,236	-	-	-	(190,236)	
Fixed Charges	383,914	-	-	-	(383,914)	
Depreciation - Unallocated	356,664	-	-	-	(356,664)	
Total Primary Government	\$ 17,203,440	546,060	88,609	148,373	\$ (16,420,398)	
 General Revenues						
Property and Other Taxes					\$ 15,394,328	
Grants and Contributions Not Restricted to Special Programs					2,049,630	
Unrestricted Investment Earnings					243,102	
Miscellaneous Income					307,158	
Total General Revenues					\$ 17,994,218	
Changes in Net Position					\$ 1,573,820	
Net Position - July 1, 2022					\$ 18,826,799	
Net Position - June 30, 2023					\$ 20,400,619	

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

**TOWN OF SOUTH BERWICK
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	<u>General Fund</u>	<u>Roads Capital Projects Fund</u>	<u>TIF Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets					
Cash and Cash Equivalents	\$ 8,386,610	996,160	1,148,504	1,330,052	11,861,326
Investments	-	-	-	362,586	362,586
Taxes Receivable	9,567	-	-	-	9,567
Tax Liens Receivable	129,803	-	-	-	129,803
Accounts Receivable	195,156	-	-	-	195,156
Prepaid Items	71,074	-	-	-	71,074
Due From Other Funds	114,270	-	-	51,755	166,025
Total Assets	\$ 8,906,480	996,160	1,148,504	1,744,393	12,795,537
Deferred Outflows of Resources	\$ -	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 8,906,480	996,160	1,148,504	1,744,393	12,795,537
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Accounts Payable	\$ 262,293	-	-	-	262,293
Accrued Expenses and Liabilities	49,147	-	-	10,501	59,648
Unearned Revenue	-	-	-	167,740	167,740
Due to Other Funds	51,755	-	2,582	111,688	166,025
Total Liabilities	\$ 363,195	-	2,582	289,929	655,706
Deferred Inflows of Resources -					
Unavailable Revenue - Property Taxes	\$ 135,176	-	-	-	135,176
Fund Balance					
<i>Nonspendable</i>					
Permanent Funds - Nonspendable	\$ -	-	-	5,500	5,500
Prepaid Items	71,074	-	-	-	71,074
<i>Restricted</i>					
Tax Increment Financing District	-	-	1,145,922	-	1,145,922
Special Revenue Fund - Recreation	-	-	-	454,434	454,434
Permanent Funds - Spendable	-	-	-	30,861	30,861
<i>Committed</i>					
Capital Projects - Major - Roads CIP	-	996,160	-	-	996,160
Capital Projects - Other CIP	-	-	-	785,847	785,847
Special Revenue Funds	-	-	-	177,822	177,822
General Fund FY 2023/24	850,000	-	-	-	850,000
<i>Assigned</i>					
General Fund, Reserve for Encumbrances	28,470	-	-	-	28,470
<i>Unassigned</i>					
General Fund	7,458,565	-	-	-	7,458,565
Total Fund Balance	\$ 8,408,109	996,160	1,145,922	1,454,464	12,004,655
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,906,480	996,160	1,148,504	1,744,393	12,795,537

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

**TOWN OF SOUTH BERWICK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET
POSITION
JUNE 30, 2023**

Total Fund Balance - Total Governmental Funds	\$	12,004,655
 Amounts Reported for Governmental Activities in the Statement of Net Position Are Different Because:		
Capital Assets Used in Governmental Activities Are Not Current Financial Resources and Therefore Are Not Reported in the Governmental Funds Balance Sheet.		16,099,694
Interest Payable on Long-Term Debt Does Not Require Current Financial Resources and Therefore Interest Payable Is Not Reported As a Liability in the Governmental Funds Balance Sheet.		(56,180)
Unavailable Property Tax Revenues Are Not Available to Pay For Current Period Expenditures and, Therefore, Are Deferred Inflows of Resources.		120,000
Long-Term Liabilities Are Not Due and Payable in the Current Period Therefore, They Are Not Reported in the Governmental Funds Balance Sheet.		
Due in One Year		(885,776)
Due in More Than One Year		(6,188,527)
Accrued Compensated Absence Pay		(213,159)
Net Pension Liability		(735,755)
Deferred Inflows and Deferred Outflows Relating to Defined Benefit Pension Plan		<u>255,667</u>
 Net Position of Governmental Activities	 \$	 <u><u>20,400,619</u></u>

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

TOWN OF SOUTH BERWICK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>General Fund</u>	<u>Roads Capital Projects Fund</u>	<u>TIF Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Property and Other Taxes	\$ 15,018,185	-	401,343	-	15,419,528
Intergovernmental	2,133,811	-	-	152,801	2,286,612
Licenses, Permits and Fees	137,312	-	-	-	137,312
Charges for Services	348,711	-	-	60,037	408,748
Investment Income	156,806	18,027	18,458	49,811	243,102
Miscellaneous	203,160	-	-	103,998	307,158
Total Revenues	\$ 17,997,985	18,027	419,801	366,647	18,802,460
Expenditures					
<i>Current</i>					
General Government	\$ 2,286,577	-	-	58,007	2,344,584
Public Safety	2,096,518	-	-	70,445	2,166,963
Public Works and Sanitation	1,504,151	-	-	2,770	1,506,921
Public Health and Welfare	33,109	-	-	-	33,109
Culture and Recreation	314,317	-	-	116,776	431,093
Education	8,744,853	-	-	-	8,744,853
Debt Service	970,604	-	-	95,241	1,065,845
Fixed Charges	383,914	-	-	-	383,914
<i>Capital Outlay</i>	222,110	362,218	235,905	367,909	1,188,142
Total Expenditures	\$ 16,556,153	362,218	235,905	711,148	17,865,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 1,441,832	(344,191)	183,896	(344,501)	937,036
Other Financing Sources (Uses)					
Proceeds from Borrowing	\$ 222,110	-	-	-	222,110
Transfers In (Out)	(634,700)	264,000	-	370,700	-
Total Other Financing Sources (Uses)	\$ (412,590)	264,000	-	370,700	222,110
Net Change in Fund Balance	\$ 1,029,242	(80,191)	183,896	26,199	1,159,146
Fund Balance - July 1, 2022	7,378,867	1,076,351	962,026	1,428,265	10,845,509
Fund Balance - June 30, 2023	\$ 8,408,109	996,160	1,145,922	1,454,464	12,004,655

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

TOWN OF SOUTH BERWICK
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2023

Net Change in Fund Balance - Governmental Funds \$ 1,159,146

**Amounts Reported for Governmental Activities in the
Statement of Activities Are Different Because:**

Governmental funds report capital outlays as expenditures, however in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period. 601,432

Deprecation expense on capital assets is reported in the Statement of Activities, but does not require the use of current financial resources, and therefore is not reported as an expenditure in governmental funds. (832,747)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of same consumes such resources. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. 648,744

Some property tax will not be collected for several months after the Town's fiscal year-end and are not considered current financial resources in the governmental funds. This amount is the net of these differences year-over-year. (25,200)

Change in liability for accrued compensated absences. (42,488)

Timing differences between pension expense as reported in the statement of activities and pension expenditures as reported in the governmental funds. 60,178

Accrued interest expense is reported in the statement of activities, but does not require the use of current financial resources and is not reported as an expenditure in the governmental funds. 4,755

Change in Net Position of Governmental Activities \$ 1,573,820

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

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

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

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

The Town follows the guidance found in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant elements called for in that Statement include the following:

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

B. – Financial Reporting Entity

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

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

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. – Financial Statements – Government-Wide Statements

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

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

D. – Financial Statements – Fund Financial Statements

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

Governmental Funds

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included here are Tax Increment Financing funds as well as the Elizabeth Vaughan Fund, which is restricted by its settlor to be used to further recreational opportunities for the youth of South Berwick. Though established by bequest and administered with the objective of maintaining a balance of at least the initial bequest of \$50,000, the entirety of this fund is expendable per settlor intent and thus it qualifies for presentation as a special revenue fund, and not as a permanent fund.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizens.

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

E. – Measurement Focus/Basis of Accounting

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A sixty-day availability period is used for property tax revenues, while a one-year availability period is used for all other governmental fund revenues.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of South Berwick. The Town of South Berwick's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

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

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

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

G. – Cash, Cash Equivalents, and Investments

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

H. – Accounts Receivable

Accounts Receivable at June 30, 2023, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

I. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

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

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. – Compensated Absences

Under the terms of personnel policies and union contracts, vacation, sick leave and compensation time are granted in varying amounts according to length of service. The Town of South Berwick recognizes accumulated unused vacation and sick annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was \$213,159 at June 30, 2023.

K. – Interfund Activity

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

L. – Deferred Outflows and Inflows of Resources

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

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

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements. The full accrual deferred outflows and inflows of resources listed at June 30, 2023 in Exhibit I respectively amounted to \$564,468 (all related to pensions) and \$323,977 (of which \$15,176 related to property taxes and \$308,801 related to pensions.) Per Exhibit III, the modified accrual deferred inflows of resources listed at June 30, 2023 amounted to \$135,176 related to property taxes, and there was no modified accrual deferred outflow of resources at June 30, 2023.

M. – Equity Classifications

Government-Wide Statements

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

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
-

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Equity Classifications (Continued)

- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Financial Statements

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

N. – Use of Estimates

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

NOTE 2 – CASH AND CASH EQUIVALENTS

The Town’s deposits maybe subject to the following risks:

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town’s bank balances are covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions or by collateral pledged in the form of federal debt instruments.

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

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

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

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of South Berwick’s property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2022, upon which the levy for the year ended June 30, 2023, was based amounted to \$982,914,850. This assessed value was 101.09% of the 202 State valuation of \$972,350,000. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$230,777 for the year ended June 30, 2023.

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

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

The following summarizes the 2022-2023 levy:

Assessed Value	\$ 982,914,850
Less: Homestead Exemption Reimbursement Value	(30,477,500)
BETE Exempt Reimbursement Value	<u>(962,450)</u>
Net Assessed Value	\$ 951,474,900
Tax Rate (Per \$1,000)	<u>14.54</u>
Commitment	\$ 13,834,445
Supplemental Taxes Assessed	<u>13,370</u>
	\$ 13,847,815
Less: Abatements	(15,363)
Collections	<u>(13,779,464)</u>
	\$ 13,832,451
Receivable at Year End	<u>\$ 52,988</u>
Collection Rate	<u>99.62%</u>

Property taxes were due on September 30, 2022, and March 31, 2023, with interest charged at a rate of 4% on delinquent accounts.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	Retirements/ <u>Adjustments</u>	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 1,539,240	\$ 0	\$ 0	\$ 1,539,240
Artwork	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Total Capital Assets not being Depreciated	<u>\$ 1,544,240</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,544,240</u>
<i>Capital Assets, being Depreciated</i>				
Buildings and Improvements	\$ 10,800,611	\$ 150,010	\$ 0	\$ 10,950,621
Land Improvements	148,026	0	0	148,026
Infrastructure	5,182,628	0	0	5,182,628
Vehicles	3,065,525	91,094	0	3,156,619
Right-to-Use Assets	1,087,574	222,110	0	1,309,684
Furniture, Fixtures and Equipment	<u>2,452,552</u>	<u>138,218</u>	<u>0</u>	<u>2,590,770</u>
Total Capital Assets, being Depreciated	<u>\$ 22,736,916</u>	<u>\$ 601,432</u>	<u>\$ 0</u>	<u>\$ 23,338,348</u>
<i>Less Accumulated Depreciation for</i>				
Buildings and Improvements	\$ 3,605,640	\$ 311,077	\$ 0	\$ 3,916,717
Land Improvements	132,636	2,798	0	135,434
Infrastructure	630,405	161,369	0	791,774
Vehicles	1,740,153	158,511	0	1,898,664
Right-to-Use Assets	14,545	83,788	0	98,333
Furniture, Fixtures and Equipment	<u>1,826,768</u>	<u>115,204</u>	<u>0</u>	<u>1,941,972</u>
Total Accumulated Depreciation	<u>\$ 7,950,147</u>	<u>\$ 832,747</u>	<u>\$ 0</u>	<u>\$ 8,782,894</u>
Total Capital Assets, being Depreciated, Net	<u>\$ 14,786,769</u>	<u>\$ (231,315)</u>	<u>\$ 0</u>	<u>\$ 14,555,454</u>
Governmental Activities Capital Assets, Net	<u>\$ 16,331,009</u>	<u>\$ (231,315)</u>	<u>\$ 0</u>	<u>\$ 16,099,694</u>

Depreciation expense has not been charged as a direct expense, other than \$195,703 charged to Public Safety; \$183,657 charged to Public Works; and \$96,722 charged to Culture and Recreation.

NOTE 5 – LONG-TERM DEBT

At June 30, 2023, notes, leases and bonds payable consisted of the following individual issues.

Maine Municipal Bond Bank	<u>Governmental Activities</u>
Direct Placement Library Bond of 2008C, Interest Rates 2.075% to 5.575%, Annual Principal Payments of \$31,579, Maturity in 2028.	\$ 158,159
Direct Placement Capital Improvement Note 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of \$27,000 – \$45,000, Maturity in 2030	322,000

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Moors and Cabot

Library Construction Bond of 2012, Interest Rates
2% - 5%, Annual Payments of \$100,000 Maturity in 2026. 300,000

Road Reconstruction Bond of 2016, Coupon Rate of 2%,
Annual Payments of Principal of \$400,000 Maturity in 2026,
Effective Interest Rate of 1.49%, Issued at Premium of 102.95,
Unamortized Premium of \$16,371 Included in Balance at June 30, 2023. 1,616,371

Police Station Construction Bond of 2016, Coupon Rates
Of 3% to 4%, Annual Payments of Principal of \$140,000 to
\$265,000, Maturity in 2038, Issued at Premium of 102.80,
Unamortized Premium of \$86,700 Included in Balance at June 30, 2023. 3,487,267

Androsgoggin Bank

Direct Placement General Obligation Bond of 2021, Interest of
2.69%, Annual Payments of \$29,979, Maturity October, 2030. 212,740

Direct Placement 2022 Capital Lease for Fire Truck, Interest Rate
3.69%, Annual Payments of \$63,649, Maturity
in October, 2033, associated with asset of initial cost of \$821,120
and accumulated depreciation of \$54,741 at June 30, 2023. 566,952

Direct Placement 2022 Capital Lease for Plow Truck, Interest Rate
3.59%, Annual Payments of \$15,929, Maturity
in 2026, associated with asset of initial cost of \$73,200
and accumulated depreciation of \$8,540 at June 30, 2023. 58,359

Direct Placement 2021 Capital Lease for Public Works Truck, Interest Rate
1.99%, Annual Payments of \$25,343, Maturity
in 2025, associated with asset of initial cost of \$121,254
and accumulated depreciation of \$24,251 at June 30, 2023. 72,939

Direct Placement 2022 Capital Lease for Tractor, Interest Rate
3.59%, Annual Payments of \$15,663, Maturity
in 2026, associated with asset of initial cost of \$72,000
and accumulated depreciation of \$8,400 at June 30, 2023. 57,406

Direct Placement 2023 Capital Lease for Plow Truck, Interest Rate
5.49%, Annual Payments of \$34,880, Maturity
in 2027, associated with asset of initial cost of \$154,000
and accumulated depreciation of \$1,833 at June 30, 2023. 154,000

Direct Placement 2023 Capital Lease for Lighting, Interest Rate
5.50%, Annual Payments of \$10,554, Maturity
in 2031, associated with asset of initial cost of \$68,110
and accumulated depreciation of \$568 at June 30, 2023. 68,110

Total Notes, Leases and Bonds Payable \$7,074,303

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2023, the amount of outstanding long-term debt was equal to 0.728% of property valuation for the year then ended.

Transactions for the year ended June 30, 2023 are summarized as follows:

Governmental Activities	Balance <u>July 1</u>	Issues or <u>Additions</u>	Payments or <u>Expenditures</u>	Balance <u>June 30</u>	Due Within <u>One Year</u>
General Obligation Bonds	\$6,077,279	\$ 0	\$ 673,641	\$5,403,638	\$ 660,000
Direct Placement Notes and Bonds	783,087	0	90,188	692,899	91,823
Direct Placement Capital Leases	862,681	222,110	107,025	977,766	133,953
Net Pension Liability (Asset)	(84,000)	819,755	0	735,755	0
Compensated Absences	<u>170,671</u>	<u>42,488</u>	<u>0</u>	<u>213,159</u>	<u>0</u>
Total Governmental Activities	<u>\$7,809,718</u>	<u>\$1,084,353</u>	<u>\$ 870,854</u>	<u>\$8,023,217</u>	<u>\$ 885,776</u>

The annual aggregate maturities requiring cash outflow (disregarding amortization of bond premium of \$93,638 described above) for each debt type for the years subsequent to June 30, 2023, are as follows:

General Obligation Bonds

Governmental Activities

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023/24	\$ 660,000	\$ 173,325	\$ 833,325
2024/25	670,000	153,975	823,975
2025/26	675,000	134,200	809,200
2026/27	580,000	116,600	696,600
2027/28	190,000	105,200	295,200
2023/33	1,050,000	323,911	1,373,911
2034/38	1,220,000	145,286	1,365,286
2039/43	<u>265,000</u>	<u>4,638</u>	<u>269,638</u>
Total	<u>\$ 5,310,000</u>	<u>\$ 1,157,135</u>	<u>\$ 6,467,135</u>

Direct Placement Notes and Bonds

Governmental Activities

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023/24	\$ 91,823	\$ 28,355	\$ 120,178
2024/25	93,462	24,463	117,925
2025/26	95,145	20,439	115,584
2026/27	96,832	17,059	113,891
2027/28	100,522	13,597	114,119
2029/33	<u>215,115</u>	<u>16,009</u>	<u>231,124</u>
Total	<u>\$ 692,899</u>	<u>\$ 119,922</u>	<u>\$ 812,821</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – LONG-TERM DEBT (CONTINUED)

The future minimum governmental-activities lease obligations at June 30, 2023 were as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023/24	\$ 133,953	\$ 32,091	\$ 166,044
2024/25	132,426	33,618	166,044
2025/26	137,437	28,607	166,044
2026/27	117,535	23,166	140,701
2027/28	90,985	18,124	109,109
2029/33	304,046	45,831	349,877
2034/38	<u>61,384</u>	<u>2,265</u>	<u>63,649</u>
Total	<u>\$ 977,766</u>	<u>\$ 183,702</u>	<u>\$ 1,161,468</u>

NOTE 6 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 7 – OVERLAPPING DEBT

The Town's proportionate share of Maine School Administrative District No. 35's local debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2022, the Town's share was 42.3% (or \$352,298) of the District's outstanding local debt of \$832,917.

NOTE 8 – INVESTMENTS

At June 30, 2023, the Town's investment balances were as follows:

	<u>Fair Value</u>	<u>Less Than One Year</u>	<u>1-5 Years</u>	<u>More Than 5 Years</u>
Cash and Cash Equivalents	\$ 6,131	\$ 6,131	\$ 0	\$ 0
Mutual Funds	<u>356,455</u>	<u>356,455</u>	<u>0</u>	<u>0</u>
Total Investments	<u>\$ 362,586</u>	<u>\$ 362,586</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – RETIREMENT PLANS

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

I. Deferred Compensation Plan – ICMA-RC

A. Description of the Plan

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

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

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

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

B. Funding Policy

Investments are managed by the plan's trustee under one of three investment options, or a combination thereof. The choice of the investment options is made by the participants. The Town matches the employees' contributions of up to 6.5% of total wages. The total employer contribution was \$29,982 for the year ending June 30, 2023.

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

A. Plan Description

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – RETIREMENT PLANS (CONTINUED)

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

B. Funding Policy

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

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility of benefits upon reaching qualification) occurs upon the earning of 20-25 years of service credit for Town employees. Normal retirement age of PLD members is age 60 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members. Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

D. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2023, the member contribution rates ranged from 7% to 9.7%, while the Town's contribution rate was between 10.2% and 14.7%.

E. Revenue Recognition

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – RETIREMENT PLANS (CONTINUED)

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

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

At June 30, 2023, the Town reported a net pension liability of \$735,755. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension asset was determined by actuarial valuation as of that date. The Town proportion of the net pension asset was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2022 measurement date, the Town proportion was 0.27677%, while at the June 30, 2021 measurement date it was 0.261389%. For the fiscal year ended June 30, 2023, the Town recognized pension expense of \$180,164.

At June 30, 2023, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 136,735	\$ 0
Changes in Assumptions	149,333	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	308,801
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	38,058	0
Town Contributions Subsequent to the Measurement Date	<u>240,342</u>	<u>0</u>
Total	<u>\$ 564,468</u>	<u>\$ 308,801</u>

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

For the Year Ended June 30,	<u>Amount</u>
2024	\$ 356,846
2025	(54,373)
2026	(191,844)
2027	<u>145,038</u>
Total	<u>\$ 255,667</u>

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – RETIREMENT PLANS (CONTINUED)

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

G. Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

- **Salary Increases and Inflation** 2.75% to 11.48%
- **Investment Rate of Return** 6.50%
- **Cost of Living Benefit Increases** 1.91%

For the Town employees, the mortality rate is based on the RPEC_2020 model from the 2010 Public Plan General Benefits – Weighted Healthy Retiree Mortality Table. The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of the June 30, 2022 valuation are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30%	6.0%
US Government	7.5%	2.3%
Private Equity	15%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Natural Resources	5%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5%	7.2%
Diversifiers	<u>10%</u>	5.9%
	<u>100%</u>	

H. Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 9 – RETIREMENT PLANS (CONTINUED)

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

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

The following presents the Town’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the Town proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	1% Decrease <u>(5.50%)</u>	Current Discount Rate <u>(6.50%)</u>	1% Increase <u>(7.50%)</u>
Proportionate Share of the Net Pension Liability	\$2,173,630	\$735,755	\$(452,700)

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2022 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 10 – GOVERNMENTAL FUND BALANCES

The Town of South Berwick townspeople have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Assignments of fund balance may be made at the recommendation of management and approved by Town Council. When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town’s policy to use committed or assigned resources first, then unassigned resources as they are needed. The General Fund unassigned fund balance total of \$7,458,565 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

The Town adopted a formal Fund Balance Policy on December 14, 2010. In its policy the Town recognizes the importance of maintaining an appropriate level of Undesignated Fund Balance. The Town establishes goals regarding the Undesignated Fund Balance of the General Fund for the Town. The level of fund balance that the Town strives to maintain as undesignated is an amount equal to (i) 10% of the Town’s General Fund Budget *plus* (ii) an amount equal to one (1) month operating expenses from the then current operating budget. Once the Town achieves its goal of an appropriate level of Undesignated Fund Balance, any excess funds may be utilized for other municipal fiscal purposes, including, without limitation, additional capital improvement needs or tax rate stabilization or reduction purposes that will among other things, (a) reduce the need to incur long-term debt and (b) avoid creating an operating funding gap in subsequent fiscal years. The Town is in compliance with its fund balance policy as of June 30, 2023.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2023 follows.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Permanent Funds	Non- <u>Spendable</u>	<u>Expendable</u>	<u>Total</u>
Florence Wentworth Trust	\$ 2,500	\$ 16,598	\$ 19,098
Library Trust Funds and Other	<u>3,000</u>	<u>14,263</u>	<u>17,263</u>
Total	<u>\$ 5,500</u>	<u>\$ 30,861</u>	<u>\$ 36,361</u>
 <i>Restricted</i>			
Tax Incremental Financing		<u>\$ 1,145,922</u>	
Elizabeth Vaughan Fund		<u>\$ 454,434</u>	
 <i>Committed</i>			
Major Capital Projects – Roads CIP		\$ 996,160	
<i>Capital Project Funds – Other CIP</i>			
Municipal Facility		163,304	
Compensated Absences		203,309	
Office Equipment		82,884	
Library Building Reserve		47,868	
Recreation Fields/Facilities		23,462	
Public Safety Equipment		45,039	
Police Education		34,759	
LED Street Light Upgrade		30,081	
Transfer Station		45,732	
Transfer Station – Professional Services		16,657	
Pedestrian Safety		13,095	
Youth Center		6,556	
Fire Equipment Reserve		17,321	
Highway Equipment		13,475	
Computer Equipment		2,711	
Professional Services		21,421	
Sidewalks		6,328	
Roads Special Projects		6,043	
Recycling		4,448	
Record Retention		<u>1,354</u>	
Total		<u>\$ 1,782,007</u>	
 General Fund -			
Appropriated Surplus for FY 2023/24		<u>\$ 850,000</u>	
 Special Revenue Funds			
Recreation and Other		\$ 150,223	
Avesta Parking Lot		<u>27,599</u>	
Total		<u>\$ 177,822</u>	

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 10– GOVERNMENTAL FUND BALANCES (CONTINUED)

General Fund - Assigned	
Reserve for Encumbrances	\$ <u>28,470</u>
General Fund – Nonspendable	
Prepaid Items	\$ <u>71,074</u>
Unassigned	
General Fund	
Undesignated	\$ <u>7,458,565</u>

NOTE 11 – INTERFUND ACTIVITY

Interfund balances at June 30, 2023, consisted of the following:

Due To	
General Fund	\$ 114,270
Permanent Funds	8,112
Special Revenue Funds	<u>43,643</u>
Total	\$ <u>166,025</u>
Due From	
Capital Projects Funds	\$ 68,677
Special Revenue Funds	43,011
TIF Fund	2,582
General Fund	<u>51,755</u>
Total	\$ <u>166,025</u>

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

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Transfer To	
Capital Projects and Reserve Funds	\$ <u>634,700</u>
Transfer From	
General Fund	\$ <u>634,700</u>

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

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 12 – FUND BALANCE APPROPRIATIONS

The Townspeople and Council voted an appropriation of general fund balance in the amount of \$700,000 for purposes of capital improvements and other uses, per Town Meeting on May 11, 2022, which is reflected as the excess of budgeted expenditures over budgeted revenues as per Schedule I.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

At any point in time there may be various claims pending against the Town of South Berwick which arise in the normal course of the Town's activities. In the opinion of the Town's counsel, it is extremely difficult to assess the extent or probability of the Town's liability, if any, arising from any such claims at the present time. However, any such liability, should it exist, is not believed to be material to the financial statements as a whole. The Town also participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not expected to be material.

Maine Energy Recovery Company

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

Each participating municipality is obligated to the extent provided in the agreements to deliver all of its acceptable waste to MERC and to pay a tipping fee per ton of waste. The collective term of the agreements began on July 1, 2004 and expires on June 30, 2025. Subsequently, Maine Energy Recovery Company was dissolved and a new waste handling agreement between the Town and Pine Tree Waste and Casella Waste Systems was signed. The term of the agreement is from January 1, 2013 through June 30, 2025. For the calendar year 2016 base tipping fee was \$73.50 per ton. Thereafter, the net tipping fee shall be increased by \$1 each January 1st.

NOTE 14 – TAX INCREMENT FINANCING

The Town has designated a TIF (Tax Increment Financing) District on Punkin Town Road and the Central Maine Power Corridor. Taxes assessed and collected on these properties are set aside to be used for specific development projects approved by the State. During the fiscal year ended June 30, 2020 the Town undertook a substantial road relocation and construction project within the District, which has since been completed. Additional projects being financed with this fund include new traffic lights and a related traffic study as well as a Downtown Revitalization project. Currently there are no Credit Enhancement Agreements outstanding with respect to this TIF. The unexpended balance in this fund at June 30, 2023 amounted to \$1,145,922 and is available for further work on the projects described above and similar initiatives.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 14 – TAX INCREMENT FINANCING (CONTINUED)

Effective July 1, 2023 the Town has established a second Transit-Oriented TIF District. Under this plan, the Town will capture 100% of property tax generated on the incremental assessed value of properties within this District's boundaries, for use on a variety of planned infrastructure and related projects and initiatives, including an anticipated Downtown Revitalization project. This District provides for the creation of Credit Enhancement Agreements if deemed necessary and appropriate to further the District's objectives, along with direct outlays towards its various projects.

NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

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

B. - Excess of Expenditures over Appropriations and Deficit Balances

For the year ended June 30, 2023, the Town's expenditures did not exceed appropriations in total. Additionally, Schedule I indicates no overdrafts using the Town's budgetary basis of accounting, which differs from generally accepting accounting principles only in so far as appropriations encumbered as of the end of each year are included as budgetary outflows.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. At June 30, 2023 no individual funds held deficit balances.

NOTE 16 – RETIREMENT HEALTH SAVINGS PLAN

In association with the Town's pension plans, it also offers a defined contribution retirement health savings plan under IRC Section 401(h). Under this plan, the Town makes employer contributions on behalf of participating full-time employees to accounts managed by a third-party administrator and a trustee, pursuant to a pre-determined contribution schedule based on employee longevity and accrued sick leave balances. Upon retirement, participants may then utilize these monies for qualified medical expenses incurred during retirement. Contributions are invested and managed by MissionSquare Retirement and VantageTrust Company LLC, and amounted to \$16,516 for the year ended June 30, 2023.

Subsequent to June 30, 2023, current management determined that in prior years, certain employees had mistakenly been permitted to make pre-tax employee contributions to this plan, contrary to the terms of this plan's governing documents. Management is working with the plan administrator to correct this matter and to ensure that this plan remains compliant with all regulations going forward. The amount of penalties, if any, which may be assessed to the Town resulting from this prior error is not knowable at this time; however, current management does not believe that the Town faces any material liability in conjunction with the resolution of this matter.

**TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 17 – DATE OF MANAGEMENT’S REVIEW AND SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 3, 2024, the date on which the financial statements were available to be issued.

In August, 2023 the Town entered into two capital lease obligations with a local bank by which it acquired the use of two police cruisers. These agreement called for combined annual lease payments of \$32,001 over five years with interest charged at 6.07%.

SCHEDULE I

TOWN OF SOUTH BERWICK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
JUNE 30, 2023

	Budgeted Amounts - <u>Original</u>	Budgeted Amounts - <u>Final</u>	Actual <u>Amounts</u>	Variance with Final Budget Positive <u>(Negative)</u>
Revenues				
Property and Other Taxes	\$ 14,885,102	14,885,102	15,018,185	133,083
Intergovernmental	1,739,200	1,739,200	2,133,811	394,611
Licenses, Permits and Fees	67,600	67,600	137,312	69,712
Charges for Services	266,950	266,950	348,711	81,761
Investment Income	15,000	15,000	156,806	141,806
Miscellaneous	37,600	37,600	203,160	165,560
Total Revenues	\$ 17,011,452	17,011,452	17,997,985	986,533
Expenditures				
<i>Current</i>				
General Government	\$ 2,865,257	2,865,257	2,293,207	572,050
Public Safety	2,179,025	2,179,025	2,096,518	82,507
Public Works and Sanitation	1,551,670	1,551,670	1,488,291	63,379
Public Health and Welfare	63,200	63,200	33,109	30,091
Culture and Recreation	317,186	317,186	310,627	6,559
Education	8,744,853	8,744,853	8,744,853	-
Debt Service	971,647	971,647	970,604	1,043
Fixed Charges	383,914	383,914	383,914	-
<i>Capital Outlay</i>	-	222,110	222,110	-
Total Expenditures	\$ 17,076,752	17,298,862	16,543,233	755,629
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (65,300)	(287,410)	1,454,752	1,742,162
Other Financing Sources (Uses)				
Proceeds from Borrowing	\$ -	222,110	222,110	-
Transfers In (Out)	(634,700)	(634,700)	(634,700)	-
Total Other Financing Sources (Uses)	\$ (634,700)	(412,590)	(412,590)	-
Net Change in Budgetary Fund Balance	\$ (700,000)	(700,000)	1,042,162	1,742,162
Reconciliation to GAAP Basis				
Change in Encumbrances			(12,920)	
Net Change in Fund Balance - GAAP Basis			1,029,242	
Fund Balance - July 1, 2022			7,378,867	
Fund Balance - June 30, 2023	\$		8,408,109	

See Auditors' Report and Notes to the Financial Statements.

SCHEDULE II

**TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2023**

	<u>6/30/23</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>
Town's Proportion of Net Pension Liability	0.27677%	0.261389%	0.25337%	0.271284%	0.303054%	0.285029%
Town's Proportionate Share of the Net Pension Liability (Asset)	\$ 735,755	\$ (84,000)	\$ 1,006,672	\$ 829,216	\$ 829,393	\$1,167,014
Town's Covered Payroll	\$ 1,774,509	\$ 1,385,655	\$ 1,247,722	\$ 1,279,665	\$ 1,334,049	\$1,370,769
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	<u>41.46%</u>	<u>(6.06%)</u>	<u>80.68%</u>	<u>64.80%</u>	<u>62.17%</u>	<u>85.14%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>93.26%</u>	<u>100.95%</u>	<u>88.35%</u>	<u>90.62%</u>	<u>91.14%</u>	<u>86.43%</u>

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

See Auditors' Report and Notes to the Financial Statements.

**TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2023**

	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Town's Proportion of Net Pension Liability	0.282892%	0.329079%	0.337451%
Town's Proportionate Share of the Net Pension Liability	\$1,503,902	\$ 1,049,916	\$ 519,274
Town's Covered Payroll	\$1,322,674	\$ 1,271,835	\$ 1,281,487
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	<u>113.70%</u>	<u>82.55%</u>	<u>40.05%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>81.61%</u>	<u>88.27%</u>	<u>94.10%</u>

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

See Auditors' Report and Notes to the Financial Statements.

SCHEDULE III

**TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS
JUNE 30, 2023**

	<u>6/30/23</u>	<u>6/30/22</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>6/30/19</u>	<u>6/30/18</u>	<u>6/30/17</u>
Contractually Required Contribution	\$ 240,342	\$ 214,602	\$ 178,294	\$ 161,792	\$ 168,156	\$ 167,398	\$ 151,999
Actual Contribution	<u>(240,342)</u>	<u>(214,602)</u>	<u>(178,294)</u>	<u>(161,792)</u>	<u>(168,156)</u>	<u>(167,398)</u>	<u>(151,999)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$2,049,279	\$1,774,509	\$1,385,655	\$ 1,247,722	\$ 1,279,665	\$ 1,334,049	\$1,370,769
Contributions as a Percentage of Covered Payroll	<u>11.73%</u>	<u>12.09%</u>	<u>12.87%</u>	<u>12.97%</u>	<u>13.14%</u>	<u>12.55%</u>	<u>11.09%</u>

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

See Auditors' Report and Notes to the Financial Statements.

SCHEDULE III, cont'd.

**TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS
JUNE 30, 2023**

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

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

Notes to the RSI:

Significant Changes in Benefit Terms: None
Significant Changes in Assumptions: None

See Auditors' Report and Notes to the Financial Statements.

Annual Town Meeting

MAY 21, 2024

**Meeting Begins at 6:00 p.m.
Town Hall Auditorium**

**The Fiscal Year 2025
Appropriation Budget,
Revenue Budget and the
Annual Town Meeting Warrant are
available At Town Hall, on the
Town Website, or upon request.**



TOWN MEETING
Tuesday, May 21, 2024 6:00 p.m.
Town Hall Auditorium- 180 Main Street

COMMUNITY PHONE NUMBERS	
<u>Emergency</u>	
Dial: 911	
<u>DEPARTMENTS</u>	
Fire Department (Business Line)	384-2731
Human Resources	384-3036
Police Department (Business Line)	384-2254
Public Library	384-3308
Recreation Department	384-3306
Senior Activities/Community Building	384-3310
General Assistance	384-3012
Transfer Station	384-3309
Public Works	384-3017
Tax Collector (Property)	384-3036
Town Clerk	384-3001
Town Manager	384-3015
Assistant Town Manager	384-3007
Executive Assistant	384-3017
Assessing Department	384-3010
Code Enforcement/Planning Department	384-3011
Town Hall (Main Line)	384-3300
Town Office Fax	384-3303
<u>OTHER TOWN SERVICES</u>	
Post Office	384-2780
Food Pantry	384-2193
Powderhouse Hill	384-5858
Rescue (business line)	384-2300
Sewer District Office	384-2760
Sewer Treatment Plant	384-0091
Water District Office	384-2257
<u>STATE OF MAINE</u>	
State Rep, Tiffany Roberts	210-3287
State Rep, Michelle Meyer	438-9197
State Senator, Mark Lawrence	475-4975
Senator, Susan Collins	283-1101
Senator, Angus King	883-1588
Prepared by: Jennifer Janelle & Dawn Moreau	
Printed by: Xpress Copy of Portland, ME	

TOWN OPERATING HOURS
<u>TOWN HALL</u> 180 Main Street
Town Clerk's Office Registrations & Licensing Monday, Tuesday, Wednesday 9am - 5pm Thursday 9am - 6pm Closed Friday
Town Manager Assistant Town Manager Assessing Office Code Enforcement Planning Property Tax Collector/Finance Monday - Thursday 8am - 4pm Friday 9am - Noon (by appointment)
<u>PUBLIC LIBRARY</u> 27 Young Street Tuesday 10am - 7pm Wednesday 10am - 7pm Thursday 10am - 6pm Friday Noon - 6pm Saturday 9am - 3pm Sunday & Monday Closed
<u>COMMUNITY CENTER</u> 70 Norton Street Recreation Department & Senior Center Monday - Thursday 9am - 4pm
<u>TRANSFER STATION</u> 111 Agamenticus Road Wednesday 7am - 6pm Saturday 7am - 6pm Sunday 7am - Noon
Municipal www.southberwickmaine.org MSAD#35 (All Schools) www.rsu35.org Rescue www.yorkambulance.com