

ANNUAL REPORT



TOWN OF NORTH BERWICK, MAINE



SUNRISE ON BAUNEG BEG MOUNTAIN

**FOR THE FISCAL YEAR BEGINNING JULY 1, 2022
AND ENDING JUNE 30, 2023**

AND THE

2024 BUDGET MEETING WARRANT

On The Cover

Sunrise on Bauneg Beg Mountain

Photo Credit: Tom Gilmore

On September 6, 2023, the Town of North Berwick in cooperation with the Great Works Regional Land Trust closed on the first peak of Bauneg Beg Mountain. With this purchase from the Thompson Family, all 3 peaks of Bauneg Beg Mountain are now preserved for future generations to enjoy.

This purchase was made possible by grants from the Federal Land and Water

Conservation Fund (project LWCF 23-00906), the Land For Maine's Future Program, Impact Fees collected by the Town and contributions made to the Great Works Land Trust.

In the coming year, a parking lot along with additional trails will be constructed for all to enjoy the highest peak of Bauneg Beg Mountain, which is also one of the highest peaks in Southern Maine at 866 feet.

In the future, it is planned to try and obtain additional land that will make it possible to connect the trails system of peaks 2 & 3 (Bauneg Beg Conservation Area with the peak recently obtained, Bauneg Beg Recreation Area.

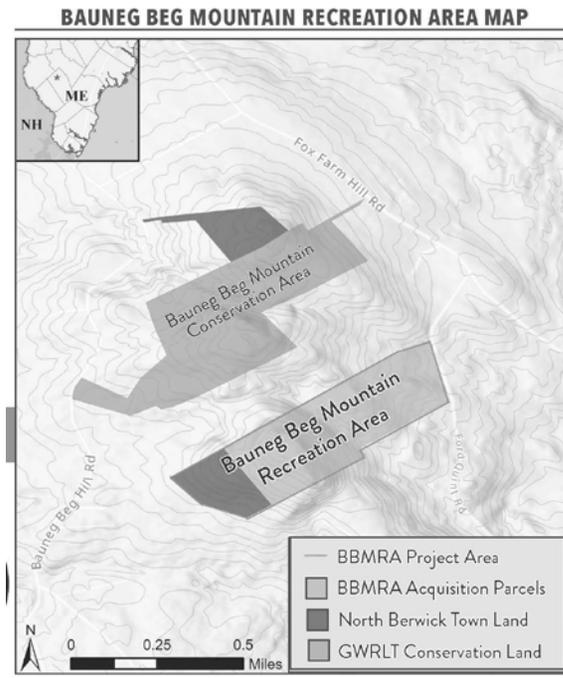


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DEDICATION

WENDELL C. BIRCH



This Year's Town Report is dedicated to Wendell C. Birch, who died on March 10, 2023.

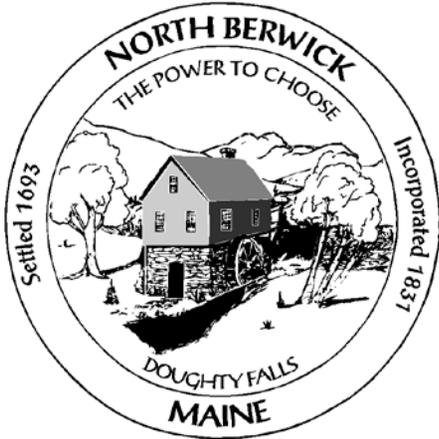
Wendell, the son of Wesley and Janet (Lincoln) Birch, was born on January 17, 1929. He graduated from North Berwick High School and attended UNH before enlisting in the US Army at the outset of the Korean War. He served in Korea and then returned home, working as a manufacturing engineer at General Electric Co. in Somersworth, NH for 40 years.

Wendell was born and raised in North Berwick. He loved his hometown and never had the desire to live anywhere else. He served his community in a number of capacities over the years, including serving on the Board of Selectmen, Budget Committee and Town Manager Search Committee. He was a member of the First Congregational Church and supported it with his time and talents for many years.

In 1951, he married Jean Day. They were married for 68 years and together built a life centered around family that brought them both great joy. They provided a rock-solid foundation for their three daughters, Patty, Deb and Karen, in a home filled with love, laughter and never-ending support. As the family grew, Wendell embraced the role of "Papa," building a deep and unique relationship with each of his five grandchildren. He instilled in them the same love of family, passion for the outdoors and sense of pride in working hard and doing the right thing that defined his life. He and Jean had a long, happy and well-deserved retirement together, spanning nearly three decades.

Wendell was a true "Mainer" and embraced all the strength and stubbornness that he felt was inherent in that title. He was a man of great integrity, work ethic, intelligence, humor and Yankee ingenuity. He was a tinkerer, a designer, a woodworker, an avid reader, a Red Sox fan, a man of faith and so much more. His greatest passion was being active in the outdoors. He loved to hunt, fly-fish, garden, cut wood on the family woodlot and take care of his immaculate yard. He was never happier than when he was at his camp on Horseshoe Pond catching (and releasing) the perfect native brookie. His was truly a life well-lived.

**TOWN OF NORTH BERWICK, MAINE
OFFICERS AND TOWN OFFICIALS**



**FY2023 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

ELECTED OFFICIALS
For the Fiscal Year Ending
June 30, 2023

SELECT BOARD, ASSESSORS AND OVERSEERS OF THE POOR

Jonathan Hall, Elected to 2024
Michael Johnson, Jr., Elected to 2024
Michael Johnson, Sr., Elected to 2025
Wendy P. Cowan, Elected to 2025
Charles Galemmo, Elected to 2026

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

Kathleen Stanton Whalen, Elected to 2024
Lauren Janousek, Elected to 2025
Joshua Tabor, Elected to 2026

CEMETERY TRUSTEES

Justin Griffin, Elected to 2024
Robert Glidden, Appointed to 2025
Peter Derby, Elected to 2025
Stephanie Camire, Elected to 2026
Gregg Drew, Elected to 2026

SANITARY DISTRICT TRUSTEES

Owen Thyng, Elected to 2024
Daniel Burbank, Elected to 2024
Jay Randall, Elected to 2025
John Randall, Jr., Elected to 2025
Maurice Dolbec, Elected to 2026

BUDGET COMMITTEE MEMBERS

Elizabeth Glidden, Elected to 2024
Lynn Manley, Elected to 2024
Stan Cowan, Elected to 2024
Gregg Drew, Elected to 2024
Todd Smith, Elected to 2025
Maurice Dolbec, Elected to 2025
Beverly Gray, Elected to 2025
Stephanie Camire, Elected to 2025
Rebecca Reed, Elected to 2026
Julie Fernee, Elected to 2026
Daniel Baker, Elected to 2026
Mark Rouillard, Elected to 2026

WATER DISTRICT TRUSTEES

Anita Johnson, Elected to 2024
Nelson Begin, Elected to 2024
Eric Gray, Elected to 2025
Carl L. Works, Elected to 2026
James Muthig, Elected to 2026

MODERATOR

Tim Kezar

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

David Ballard, Appointed to 2024
Mark Cahoon, Appointed to 2024
Jack Olea, Appointed to 2025
Anne Whitten, Appointed to 2026
Justin Perry, Appointed to 2026

Alternates:

Mark Reed, Appointed to 2027
Jason Smith, Appointed to 2025

ZONING BOARD OF APPEALS

Todd Hoffman, Appointed to 2024
Tim Kezar, Appointed to 2024
Louis Thibodeau, Appointed to 2025
Gregg Drew, Appointed to 2025
Rebecca Reed, Appointed to 2026

Alternates:

Norman Clough, Appointed to 2026
Todd Smith, Appointed to 2024

**PARKS AND RECREATION
COMMITTEE**

Lincoln Harrison, Appointed to 2024
Amanda Turner, Appointed 2024
Kelsey Bilodeau, Appointed to 2024
Adam Sapienza, Appointed to 2024
Wayne Lafrance, Appointed to 2024

**CONSERVATION-AGRICULTURAL
COMMISSION**

William Houston, Appointed to 2023
Lynn Manley, Appointed to 2023
Jason Smith, Appointed to 2023
David Edwards, Appointed to 2023

HEALTH OFFICER

Matthew LeConte

**CABLE T.V. REGULATORY
COMMISSION**

Nicholas Salata, Appointed to 2024

STATE OF MAINE ELECTED OFFICIALS

STATE REPRESENTATIVE

District 5

Thomas Lavigne
46 Keay Road
Berwick, ME 03901
(603)-842-0814

Thomas.Lavigne@legislature.maine.gov

STATE REPRESENTATIVE

District 6

Tiffany Roberts-Lovell
35 Buttonwood Road
South Berwick, ME 03908
(207)-210-3287

Tiffany.Roberts@legislature.maine.gov

STATE SENATOR

Joe Rafferty
49 Middle Road
Kennebunk, Maine 04043
(207)-590-9902

Joe.Rafferty@legislature.maine.gov

ADMINISTRATIVE OFFICIALS

TOWN MANAGER

Dwayne G. Morin

TOWN CLERK

Christine Dudley

ASSESSOR'S AGENT

Verna Sharpe

**DEPUTY TREASURER/
WELFARE DIRECTOR**

Rebecca Carter

PUBLIC WORKS DEPARTMENT

Mike Dunn, Road Foreman

John Steves, II

Mark Morrow

Christian Gaudette

CODE ENFORCEMENT OFFICER

Matthew LeConte

DEPUTY TOWN CLERK

Lisa Corcoran

POLICE DEPARTMENT

Stephen Peasley, Chief

Daniel Pelkey, Lieutenant

Robert Kearns, Sargeant

Kelli Shisler, Court Officer

Jonathan Koelker, SRO

Patrick Roy

Robert Welch

Ashley Sargent

Jeremy Baron

Robert Landrigan

Wendi Daudelin, Secretary

Carol Harris, Animal Control

TRANSFER STATION

Richard Anderson, Supervisor

Tom Richard

RESCUE SQUAD

Mike Barker, Chief

Nick Pelletier, Asst. Chief

**PARKS AND RECREATION
COORDINATOR**

Kaylyn Bell

FIRE DEPARTMENT

Brian Gosselin, Chief

Mark Kelewae, Deputy Chief

Jason Coffin, Captain

Ryan Spuransky, Captain

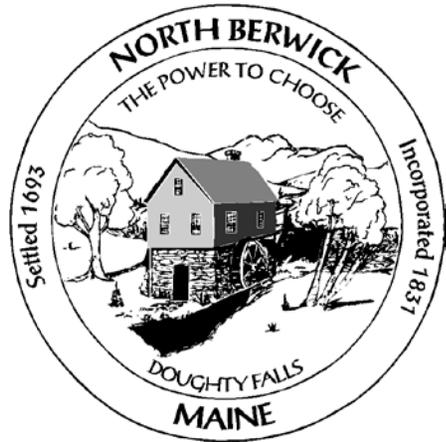
Dan Dugal, Lieutenant

Toby Bowden, Lieutenant

DEPUTY TAX COLLECTOR

Lisa Corcoran

**REPORTS OF THE NORTH BERWICK DEPARTMENTS,
COMMITTEES AND BOARDS**



**FY2023 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Report of the
SELECT BOARD



Friends:

North Berwick continues to move forward. Our partnership with the Great Works Regional Land Trust has led to the purchase of the highest peak of Bauneg Beg Mountain. This secures the peaks of the mountain for residents to enjoy in perpetuity. There are improved trails and parking planned for the upcoming year to add to the recreational opportunities our town has to offer.

We have had challenges working to maintain services. Continued price increases and growth in demand for first responders, roads, transfer station and other town services has put pressure on the budget. We wish we could avoid it, but there is likely to be a tax increase this year to meet these commitments. While the Town committees and departments work to reduce every expense, we cannot escape increases in cost. Our promise is to make any increase as small as possible.

The town continues to find ways to improve the quality of life in our community. The board is working with town committees to explore new ideas for utilizing town property to the benefit the community. As we develop plans and initiatives we hope to have your input and suggestions.

We look forward to the upcoming year. Thank you for your support!

Respectfully Submitted;

Charles Galemmo,

Chair, Select Board

Report of the
TOWN MANAGER



To the Citizens of North Berwick:

As citizens read through this Town Report, one gets a sense of the accomplishments that occurred in FY2023. These accomplishments and achievements are due to the Town employees who bring a high degree of enthusiasm, teamwork and resolve to their daily work. Their hard work and dedication is the backbone of our community and I never cease to marvel at their unceasing dedication and commitment to the needs of our community and the excellent work they perform on a daily basis. This is proved out day after day, under some of the most difficult circumstances.

The volunteer Board and Committee members of this community help shape the quality of living that North Berwick residents enjoy and their endless dedication and selfless commitment to the Town is worthy of recognition. Over the past few years, new residents have discovered the gem that we call home – North Berwick. A caring community of residents helping residents and the sense of community have always been the hallmark of North Berwick.

As North Berwick experiences more development and financial pressures, the employees and volunteers are devoted to work tirelessly to provide the highest and best quality of essential services: providing Police, Fire and Reescue services, the maintenance of our roads, the disposal of our solid waste, and creating programs for our children at the lowest possible cost for residents. There will be many challenges before the Town in the coming years and this will prove out the resolve of our community.

Here are a few other highlights from the past fiscal year which covers the period from July 1, 2022 to June 30, 2023.

Highlights

Tax Rate: The tax rate increased to \$11.15, which was a \$0.25 increase from the previous year. The Town saw an increase in the municipal valuation of \$21,101,411.57 The Town portion of the tax rate increased by \$151,228.64, the SAD #60 portion increased by \$290,312.00 and County Taxes increased by \$16,207.00 over the previous year.

Road Work: The Town accomplished the following road projects:

Ford Quint Road: The Town performed drainage improvements and resurfaced the section of Ford Quint Road from Valley Road intersection to the bridge or approximately 9500 feet Road.

Madison Street: The Town resurfaced a section of Madison Street from the Route 4 & 9 intersection bridge.

Communications: The Town finalized the design of the new Communications Tower and ordered the tower that will be installed next to the Water Tank to provide better communications for the town's emergency services. The three phase project will include the additional of a voice repeater channel for the Fire and Rescue Squads (the Town currently utilizes Bludberry Ridge and Fort Ridge Towers in Acton and Shapleigh for voice communications), the addition of a UHF simulcast channel for the Police Department who utilize a VHF channel so that all our emergency services can communicate together without multiple radios and the addition of a Public Works channel that will allow the Town to move away from a low band channel and for better communications between all the the emegetnecy services.

Bauneg Beg Mountain: The Town, in conjunction with the Great Works Regional Land Trust, were successful in obtaining \$362,675.00 in federal and state grants. These funds coupled with Open Space funds collected by the Town and donations from GWRLT donors allowed the Town to obtain the first peak of Bauneg Beg Mountain. With the purchase of this peak, all three peaks have been conserved for future generations to enjoy. In the coming year, the construction of a parking lot off of Ford Quint Road and additional walking/hiking trails that will be added to the newly obtained parcel.

I again want to thank the members of the Select Board for their leadership and support of the Town staff and myself. I would also like to thank my wife, Shannon, two daughters, Ali (her husband Joey Fellows and grandsons Reuben and Edmund), Paige and son Ethan (his wife Ally and grandson Kayden) whose unending love and support I truly cherish. I am truly blessed.

Respectfully submitted,

Dwayne G. Morin,

Town Manager



In Memoriam

For the year July 1, 2022 through June 30, 2023

<u>Name</u>	<u>Age</u>	<u>Date</u>
Avery, Rosemarie	76	September 29, 2022
Banker, Frederick Alton Jr.	64	April 9, 2023
Barnett, John Ray	82	September 18, 2022
Bigos, Joan	78	March 2, 2023
Birch, Wendell	94	March 10, 2023
Boisse, Robert Albert	93	September 4, 2022
Boston, Kenneth Lee	82	June 14, 2023
Bourgault, Beatrice A.	104	November 21, 2022
Briggs, Mary C.	76	July 18, 2022
Carr, Pamela Ann	75	April 22, 2023
Chenard, Henry	81	March 6, 2023
Clapp, Diane Caroline	74	September 3, 2022
Clark, Edward James Jr.	84	April 30, 2023
Collins, Kieran Francis Jr.	91	October 4, 2022
Cote, Joyce A.	71	February 12, 2023
Dempsey, Claire	92	November 19, 2022
Drolette, Joanne Mary	88	November 11, 2022
Duckworth, Mark Charles	63	June 6, 2023
Duncan, Glenda Muriel	61	April 26, 2023
Dupuis, Rachel	87	October 18, 2022
Eliades, Geraldine Marie	79	August 31, 2022
Farrington, Beverly Helen	63	September 24, 2022
Foster, Kathleen Priscilla	89	January 4, 2023
Fournier, Helen P.	85	March 10, 2023
Frechette, Cecile L.	89	October 4, 2022
Gagnon, Sandra Marie	81	March 10, 2023
Graves, Suzanne	82	February 23, 2023
Gregory, Jeanne Rae	96	February 6, 2023
Gromyko, Kim Diane	50	November 3, 2022
Guptill, Donald Andrew	93	September 9, 2022
Hall, Sidney Martin, Jr.	88	July 26, 2022
Hanson, Richard John	81	February 3, 2023
Hatch, Margaret Louise	78	August 27, 2022

<u>Name</u>	<u>Age</u>	<u>Date</u>
James, Raymond Warren	78	February 5, 2023
Keene, David Richard	39	August 5, 2022
Kramer, Jane Marie	72	March 9, 2023
Laflamme, Guy Normand	68	May 15, 2023
Landrigan, Robert John	81	February 22, 2023
Legere, Kelsey A.	24	July 11, 2022
Lepage, Bushika, June C.	82	October 23, 2022
Littlefield, Joan H.	85	July 28, 2022
M Irving Goulianski, Shirley	87	September 25, 2022
MacDonald, Robert C.	97	August 19, 2022
Madigan, Sheila Elaine	82	October 28, 2022
Marsh, Robert D.	91	March 2, 2023
Marsha, Jackie	74	May 30, 2023
Mathews, Carolyn Alice	87	January 31, 2023
McGrath, Paul Michael	66	December 9, 2022
McGraw, Maureen J.	80	December 21, 2022
Megele, Oliver Sven	58	October 23, 2022
Merrill, Morgan Layla	16	July 1, 2022
Michaud, Robert N	84	May 12, 2023
Mikkelsen, Inger K.	92	May 19, 2023
Miles, Douglas John Sr.	64	June 23, 2023
Minutelli, Diana Lyn	56	April 24, 2023
Mitchell, Brenda Allene	68	February 2, 2023
Mooers, Nancy Ann	78	August 14, 2022
Moulaison, Gertrude	88	February 15, 2023
Murray, Scott Bradford	76	March 22, 2023
Newton, Donald Harry	73	November 14, 2022
O'Connell, Clarence H	99	December 24, 2022
Philbrook, Joann A.	95	April 2, 2023
Renaud, Robin L.	61	March 10, 2023
Saulnier, Valerie Thomai	80	January 31, 2023
Skidds, Xavier David	19	October 24, 2022
Spencer, Michael Evan	65	August 25, 2022
Stinson, Jeannette L.	80	December 17, 2022
Telehala, Iis Naisyah	73	July 22, 2022
Thompson, Nance C.	80	December 17, 2022

Inland Fisheries and Wildlife

Hunting / Fishing Licenses	131
Boats Registered	186
ATVs Registered	159
Snowmobiles Registered	127

Dog Licenses

Males	33
Females	30
Neutered Males	247
Spayed Females	255

Vitals Statistics

Births	13
Marriage Licenses issued	32

Voter Registration

New Voters	202
Registered Voters	
Republican	1296
Democrat	1259
Green Party	167
Libertarian	10
Unenrolled	1548
<i>Total Active Voter</i>	<i>4280</i>

Elections

July 26, 2022	Special Town Meeting	63 Voters
November 8, 2023	General Election	2582 Ballots Cast
April 15, 2023	Town Meeting Election	321 Ballot Cast
April 15, 2023	Town Meeting Budget Meeting	57 Voters
May 26, 2023	MSAD 60 Budget Meeting	36 Voters
June 13, 2023	MSAD 60 Budget Referendum	208 Voters

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



To The Citizens of North Berwick:

First and foremost, thank you to the citizens of North Berwick for all your support and commitment to us as an organization. The employees of North Berwick Rescue take great pride in being able to serve this wonderful community and as we continue to grow as a town, so does the demand for high quality professional Emergency Medical Services and we are all here to serve you in that capacity.

With another passing year North Berwick Rescue continues to grow and improve to provide the very best in Emergency Medical Services (EMS) to the residents and visitors of this great community. This year was a very busy year for us with 578 EMS calls for service from July 1, 2022, to June 30, 2023. This represents an increase of 64 emergency responses for the fiscal year and is our busiest year ever.

In addition to all the emergency responses conducted by our organization this past year we have increased our ability to train our Emergency Medical Providers. We have been able to train not only internally, but externally by taking advantage of numerous grants and free education classes sponsored by the state and county. Furthermore, we have also been more aggressive with finding grant opportunities to supplement our budget and afford us to purchase equipment and fund training to better serve the community. This work will continue throughout the years which will bring our organization to an even higher level, allowing us to grow as providers and as a service with the very best equipment.

If there are ever any questions or concerns, please give us a call on our business line in the office at (207) 676-9417 and for any emergency remember to call 911 for the quickest and most prompt response.

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

Report of the
POLICE DEPARTMENT



To The Citizens of North Berwick:

With the Police Department's call volume increasing dramatically over the past 20 years The Citizens of North Berwick voted to allow the police department to add an additional officer to the staff, increasing the number of full time officers to 9. We were able to secure \$125,000 federal grant to offset the costs of the new addition. With this increase it allowed the police department to change the schedule providing more coverage to the Town and having a supervisor working 7 days a week. Our newly hired officer, Officer Robert Landrigan has been a great addition to the department.

June 30, 2023, Captain Leo Harriman retired from the police department after 40 years of service to the Town. Although we all miss Leo, we wish him the best in his well-deserved retirement.

This past year, like every year, the police department supported several charities and child based programs. Some of these programs are Maine Special Olympics, Going Gold for Maine Children's Cancer Program, North Berwick Food Pantry and Toys for Tots. Officers have been very generous donating their time in support of charities.

On behalf of the men and women of the North Berwick Police Department I would like to thank the citizens for all your continued support year after year.

Below is a summary of the 7,230 calls for service that were handled this past fiscal year. (a complete list can be obtained at the police department)

Disorderly Disturb	63	Suicide	0	Bomb Scare	0
Domestic Disputes	28	M/V Crash PD	148	Warrant Arrest	11
M/V Crash PI	48	M/V Crash Fatal	3	Vandalism	28
M/V Complaints	190	M/Stops	2701	Civil Disputes	31
Parking Violations	20	Sex Offense	20	Drug Offenses	25
Assist Citizen	160	Theft/Fraud/Forgery	39	Burglary	10
Assist Other Agency	89	Assaults	21	Assist Fire	39
Terrorizing/Threat	33	Criminal Trespass	29	Shoplifting	4
Found/Lost Property	34	Burglar Alarms	133	Suspicious Activity	196
Mental Health	40	AssistRescue	256	Harrassment	40

Respectfully submitted,

Stephen C. Peasley, Police Chief

Report of the
FIRE DEPARTMENT



To the Citizens of North Berwick:

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

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

The North Berwick Fire Department responded to the following number and types of calls for the fiscal year July 2021 - June 2022:

Public Assist	32	Mutual Aid	54
Assist other NB agency	30	Outside Fires	15
Carbon Monoxide calls	14	Structure Fires	8
Chimney Fires	3	Hazardous Materials	10
Wires Down	42	Investigations	10
Alarm Activations	23	Aircraft Emergency	0
Motor Vehicle Accidents	52		
Vehicle Fire	3	TOTAL CALLS	297

Respectfully submitted,

Brian Gosselin

Fire Chief

Report of the  _____ 
CODE ENFORCEMENT OFFICER

To the Citizens of North Berwick:

It is the goal of the Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities and to insure a successful outcome. Permits are required for various land use and construction activities. To be certain, call the Town Office for information about permits and permit fees. Permits do expire, for work not started within 1 year and not substantially completed within 2 years.

Growth Permits Issued:

Single Family 21

Building Permits Issued:

Single Family Homes	19	Decks	9
Accessory Dwellings	2	Swim Pools	5
Garages/Barns/Sheds	33	Rooftop Solar	9
Remodels	23	Sign	1
Additions	16	Demolition	0
Apartments	2	<u>Commercial Buildings</u>	<u>4</u>
		Total	99

Plumbing Permits Issued: 63

Electrical Permits issued: 120

Total Value \$8,791,385.00

Total Permit Revenue \$84,741.50

Impact Fees Received:

Recreational Impact Fees **\$16,338.31**

Open Space Impact Fees **\$7,656.69**

Respectfully submitted,

Matt LeConte

Code Enforcement Officer



GENERAL ASSISTANCE ADMINISTRATOR

During the fiscal year 2023, General Assistance was granted to the citizens of North Berwick in the amount of \$3826.71. Most of this assistance was for rent. Other forms of assistance included personal items, electricity and food. The State of Maine reimbursed the Town of North Berwick \$2674.91 of the total expended. General Assistance is expended in the form of Purchase Orders to the vendors. No actual money is given to the recipients.

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

Applicants are sometimes referred to other agencies such as York County Community Action Corp. for heating and electrical assistance and Job Service for employment. Some applicants take advantage of the “aspire” program, run by the Department of Human Services, to gain new job skills and further their education.

If a person expects to return for future assistance, in most cases, he or she must prove they have been looking for employment. It is also necessary for return applicants to be able to show how all money received for the previous 30 days has been spent.

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

Respectfully submitted,

Rebecca Carter

General Assistance Administrator

Report of the
ASSESSING AGENT



To the Citizens of North Berwick:

The assessor 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 North Berwick and South Berwick share an Assessing Agent who serves in North Berwick on Tuesday and Wednesday each week and in South Berwick on Monday, Thursday, and Friday. The Assessing Agent spends 60% of the week in South Berwick and 40% of the week in North Berwick. 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 for the town not be subject to reductions in revenue sharing, an overall increase of approximately 3.5% was applied to property 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 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/>.

While the State Legislature repealed LD290, Property Tax Stabilization, they did expand eligibility in two other State-run programs: Property Tax Fairness Credit and State Property Tax Deferral. Information on these programs can be found here: <https://www.maine.gov/revenue/taxes/tax-relief-credits-programs/property-tax-relief-programs>

Respectfully submitted,

Verna Sharpe, CMA Assessing Agent

Report of the  _____ 
PARKS, LAND AND RECREATION

To the Wonderful Citizens of North Berwick:

Our Summer Camp started of the new Fiscal year on a high note! We had an amazing 6 weeks of fun in the sun with 85 kids and an incredible staff. After the regular Summer Camp season, the Rec. Department moved onto holding a week of Special Needs Sumer Camp, Camp Chrysalis, where we had community involvement from the Rescue, Fire and Police Departments for the kids to enjoy our Town's emergency vehicles.

The Mill Field Festival was welcomed back and the Town enjoyed one of the best firework shows that has ever been displayed. It felt wonderful to have even more normalcy back in holding large gatherings for the Commuity to enjoy. For the Fall season the Soccer Season was held where there were 126 players, with some of the best volunteer coaches I could've asked for!

This was the year of many firsts: The first ever haunted trail at the Halloween Spooktacular with the 1st Annual Trick & Eat downtown food trucks! We also introduced the Community to our 1st Annual Christmas Parade in conjunction with the Tree Lighting right downtown in our Mill Field. The holiday event season concluded with the Yuletide Craft Fair!

When the snow melted and Spring had sprung, the Lil' Knights K-2 Lacrosse program was held thorough the Spring months! An Open House at the Community Center, the Easter Egg-stravaganza and a Community Bonfire were also held in the Spring. It felt great to gather again and share memories with neighbors, friends and family.

In between all of the large events, the Recreation Department hosted kids' night, Yoga classes and Senior luncheons. The Community Center was utilized and rented out again for birthday parties, anniversary parties, bridal showers and many other events. Brand new picnic tables were added to the Community Center and Canal Street Playground.

Thank you for your continued support, help and feedback as we continue to build on this department with the Parks and Rec. Comminssion. I feel so grateful to this community and look forward to many more events!

Respectfully submitted,

Kaylyn Bell, Parks & Recreation Director

Report of the 
PLANNING BOARD



To the Citizens of North Berwick:

The Planning Board continues the active review of projects including subdivisions and conditional use permits.

The Board's intention when time permits is to review the comprehensive plan and present pertinent ordinance changes based on the comprehensive plan and resident requests. The intent of the potential changes are to simplify the zoning process and potentially allow for controlled growth in town. The board looks forward to working with the Select Board to provide a common path for future development.

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

I would like to recognize and thank the current members of the Board that volunteer many hours of their time to assist the Town with this important service; David Ballard, Scott Carpenter, Justin Perry, Anne Whitten, Scott Strynar, Jack Olea, Mark Cahoon and Jon Morse. I also want to especially thank the efforts of Jennifer Berard our stenographer.

Respectfully submitted,

Anne Whitten, Chairman Planning Board

Report of the 
ZONING BOARD OF APPEALS



To the Citizens of North Berwick:

The Zoning Board of Appeals dis hear any appeal during during the period July 1, 2022 to June 30, 2023.

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

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

Report of the  

TRANSFER STATION - RECYCLING CENTER

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

North Berwick Transfer Station	641.16 Tons
Total to Pine Tree/Casella:	641.16 Tons

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2022 to June 30, 2023:

Demolition Debris	157.47 Tons	Shingles	8.09 Tons
Scrap metal	78.27 Tons	TV's & monitors	0 Tons
Returnables	104060 Returns	Income Generated	\$17 149.49
Single Stream*	230.35 Tons	*Paper, cardboard, plastics, steel, tin,	
Clothes	40.30 Tons	aluminum and glass	

In addition, in September, 2022, the Town held it's Annual Hazardous Waste Day in conjunction with the Berwick and South Berwick where residents were allowed to bring their Household Hazardous Waste to So. Berwick Regional Transportation Center, which was safely disposed by Clean Harbors Environmental.

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

<u>Revenues:</u>		<u>Expenditures:</u>	
Balance FY 22	\$298,477.65	Disposal(Pinetree)	\$52,605.77
Bags	\$123,228.00	Transportation (Casella)	\$29,310.00
Recycling Bins	\$220.00	Hazardous Waste Day	\$9,167.05
Misc.	\$27,810.42	Bag Purchase	\$18,738.50
Interest Income	<u>\$312.96</u>	Misc.	<u>\$32,510.80</u>
Subtotal	\$450,049.03	Subtotal	\$142,332.12

Balance profit/(loss) \$307,716.91

Respectfully submitted,

Richard Anderson, Supervisor



D.A. HURD LIBRARY

The D.A. Hurd Library provides information services to the residents of North Berwick and to all of the students, parents, and faculty in MSAD #60. Our Mission is to offer the resources and encouragement necessary to promote the joy of reading, increase awareness of the world, broaden cultural horizons, and foster life-long learning; to provide a comfortable and welcoming place for all members of the community. The library's programs and services are supported with funds provided, in large part, by the town of North Berwick. Supplemental monies from grants, memorial donations, gifts, and fees provide additional financial support for special projects and programs.

In FY 2022-23, the D. A. Hurd Library was awarded several grants that supported these opportunities:

- Expansion of the Sensory Garden area, Includes ADA-compliant raised beds for better accessibility
- Sensory Garden programming initiated: storytime, nature crafts, journaling, and science programs
- Library building siding replacement was completed through partial grant payment
- Windows and Mac OS laptops and mobile desks for in-library use to support remote workers
- Digital Literacy workshops were offered to community members
- Additional books were purchased through a Collection Equity Award

A collaborative grant (with Berwick & South Berwick Public Libraries) from Kennebunk Savings Bank continues to allow us to offer discounted admission passes to 10 regional museums.

The library continues to collaborate with N. B. Recreation, MSAD#60, and local departments, nonprofits, and businesses, on programs and events.

D. A. Hurd Library Events/Programs currently include:

- **Storytime:** Mondays from 10:30-11:30, in the Children's Room
- **Adult social time:** Join us for coffee/tea, snacks, social time, Mondays, 10 a.m.
- **Teen/YA book club:** Mondays 3:45-4:45, chat about your book recommendations
- **Coffee, Craft, and Chat on Tuesdays,** Tuesdays, from 1:30-3:30 p.m.
- **Cribbage Crew,** Tuesdays from 5:00-6:30 p.m.
- **LEGO club,** Saturdays, drop-in from 9:30-1:00 p.m.

- **Wednesday Crafternoons**, Wednesdays from 2:30-4:00 p.m.
- **Cubing Club**, Tuesdays from 4:30-5:30 p.m.
- **Science Club**, Thursdays from 4:30-5:30 p.m.
- **Yarn Divas**, knitting and crocheting group, Wednesdays from 10:00-12:00 p.m
- **Hand and Machine Sewing program with Kim**, Thursdays from 1:30-3:00 p.m.
- **Adult Coloring**, Fridays from 10:00-12:00, Coloring for relaxation
- **Dungeons & Dragons**, Saturdays at 10:00 a.m.

The D. A. Hurd Library is a drop-off location, accepting non-perishable donations for the North Berwick Food Pantry.

If you are unable to find what you are looking for in our library, your library card offers access to 4.6 million unique titles and 8.9 million items from 100 university, college and public libraries across the state through interlibrary loan service. (<https://www.maineinfonet.org/mainecat/>) Last year, we sent 2,709 items to other libraries in response to requests from their customers. Our patrons requested 3,137 items from other libraries.

If you travel through the state for work or recreation, drop in at 56 Maine libraries and use your D. A. Hurd Library card to borrow items through Maine's Reciprocal Borrowing Program.
https://www.maine.gov/msl/libs/directories/reciprocal_borrowing_libraries.shtml

Your library card entitles you to access over 10,000 E-books and nearly 5,000 downloadable audiobooks through the cloudLibrary by bibliotheca, ComicsPlus, and the Digital Maine Library's online resources (<https://library.digitalmaine.org>). We can also issue you a library card for the Portland Public Library that will provide you with free access to additional online materials. Please remember our free WiFi is available 24/7 to connect your own device to the Internet.

Further information about library services and programs is available online at <https://dahurdlibrary.org/>, by phone at 676-2215, or email us at hurdlibrarian@dahurdlibrary.org. The library social media accounts include: www.facebook.com/dahurdlibrary, www.instagram.com/dahurdlibrary, and www.tiktok.com/@dahurdlibrary. We welcome your thoughts and suggestions. Stop by for a visit. The D. A. Hurd Library remains an integral part of our community and continues to evolve to best meet the needs of our community.

Respectfully submitted,

Laura Cashell, Library Director

Report of the  
S.A.D. #60 SUPERINTENDENT

Dear North Berwick Community Members,

It is an honor, once again, to address the residents of the North Berwick community and highlight the status of Maine School Administrative District #60 through this Annual Report.

The district serves 2,852 Kindergarten through Grade 12 students across 8 campuses. With teaching and support staff totaling close to 600, the district is one of the larger systems in York County. We pride ourselves on the educational and supportive programs that meet the needs of children and youth throughout the towns of North Berwick, Berwick and Lebanon.

Here are some highlights:

NOBLE 2030: The district-wide strategic planning initiative began in January 2023. Working together with representatives of our school community, the Strategic Planning Committee reviewed the previous plan which guided the district for the past 5 years and built upon the core goals of; Community Engagement, High Quality Resources, School Safety and Pathways to Success. As school district administrators and staff developed the Fiscal Year 2025 budget, the above goals were front and center while planning for the next school year.

The district is in the final year of receiving federal funds provided in response to the pandemic. Those funds were to be used following strict criteria and lengthy record keeping practices. We were very fortunate to have those funds available to the district as they not only addressed and supported remote learning and educational recovery but also health and safety. With the latest funds the district was able to focus on facilities upgrades to address HVAC systems, lighting, boilers, duct work, and system controls. There is more work to be done throughout the district, but the funds went a long way to offset some of the necessary work that needed to occur in the buildings.

The 2023-2024 school year saw less staff transitions than the previous few years. While some positions remain unfilled or harder to fill, across the board we are in a better position than in previous years. It has continued to be challenging to fill some bus driver positions, program specific educational technicians and substitute teachers but there has been improvement each month.

Looking ahead to the Fiscal Year 2025 Budget and beyond, the district is facing ongoing challenges. System upgrades to school playgrounds, continued work on HVAC systems, space constraints at North Berwick Elementary School and significant structural concerns for Lebanon Elementary School remain at the forefront. The space and structural maintenance work at Lebanon Elementary School alone would have a significant impact on future budgets and the district continues to look at viable options that are not only fiscally responsible but address the needs the students and staff are facing each day.

The Strategic Plan theme of School Safety remains front and center as we make daily decisions. Creating safe school experiences for students requires a comprehensive approach that addresses both the physical environment and the well-being of all. Each year, the district systematically builds on safety tools to assist teachers and staff keep the buildings secure.

Ongoing staff trainings incorporate the latest research and best practices regarding a myriad of situations that can occur in a school setting and how to respond. School buildings remain secure and locked each day and there are systems in place for parents and guardians to enter and exit the buildings. Our bus fleet is well maintained and the staff in the transportation department adhere to proper rules and regulations for maintenance, safety and security.

As the district builds the annual school budget, administrators and directors are always mindful of the financial impact to community members. Great efforts are made to balance the safety and learning needs of students with the financial impact. Great lengths are taken to be fiscally responsible while providing the best teachers and staff, learning environment, and materials for our youngest of residents in all three towns.

In closing, there are many factors that make our school buildings warm and inviting places. Opportunities that provide academic growth, creative discovery, the arts, athletics and enrichment programs all support the MSAD #60 Vision Statement:

Inspired Learners-Empowered Citizens.

Thank you for your continued support of the children and youth of North Berwick, Berwick and Lebanon.

Sincerely,

Andra Beauvais

Superintendent of Schools



NOBLE
NORTH BERWICK | BERWICK | LEBANON



Tiffany Roberts

35 Buttonwood Rd
South Berwick, ME 03908
Cell Phone: (207) 210-3287

Tiffany.Roberts@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: MAINE RELAY 711

Dear Neighbors:

It continues to be an honor to serve you in the Maine House of Representatives. When you elected me to the State House, I promised to work to address our state's most pressing challenges head on – and that's exactly 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 North Berwick

The Legislature 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. Additionally, two of my key bills have been signed into law. The first is legislation that supports youth who are chronically absent, which has become an increasing issue in Maine. The bill includes practical and sustainable steps to ensure Maine student aren't falling behind. The second measure extends the allowed term of bonding for capitol improvements by school administrative districts and regional school units from 25 to 30 years. This will help provide schools with the tools they need to make necessary improvements while lowering costs for taxpayers.

As of this writing, we are one month into the second regular session of the 131st Legislature. Over the next few months, we will consider hundreds of bills before we adjourn, which will likely be in mid-April. Once again, I am proud to serve as House chair of the Innovation, Development, Economic Advancement and Business Committee, where we will continue to prioritize legislation that supports Maine's small businesses, spurs economic growth and addresses our current statewide worker shortage.

If there is anything I can do to be of assistance to you or your family, please feel welcome to reach out. I always enjoy connecting with constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. I can be reached at Tiffany.Roberts@legislature.maine.gov and (207) 210-3287.

Sincerely,

Tiffany Roberts
State Representative

District 149: North Berwick (Part) and South Berwick (Part)

SUSAN M. COLLINS
D-ME

140 COLLEEN BEECHER OFFICE BUILDING
WASHINGTON, DC 20510-4804
(202) 224-3478
(202) 224-3444

United States Senate
WASHINGTON, DC 20510-1504

COMMITTEES:
APPROPRIATIONS
AND HELP
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEES
ON HEALTH

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 BLDG 05
(202) 224-0341
Website: www.AngusKingForMaine.com

United States Senate

WASHINGTON, DC 20510

January 1, 2024

COMMITTEES:
ARMED SERVICES
CHARMIL STRATEGIC FORCES
SUBCOMMITTEE
ENERGY AND
NATURAL RESOURCES
CARRISBIE NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

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.

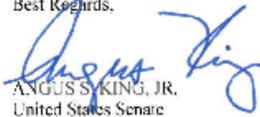
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering 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 Biddford 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 04302
(207) 622-3282

BANGOR
212 Harlow Street, Suite 20390
Bangor, ME 04902
(207) 945-6000

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

PORTLAND
1 Pleasant Street, Unit 41V
Portland, ME 04103
(207) 245-1552

PRESQUE ISLE
107 Academy Street, Suite A
Presque Isle, ME 05759
(207) 764-5124

Website: www.AngusKingForMaine.com
Phone: (202) 224-0341



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,

Janet T. Mills
Governor

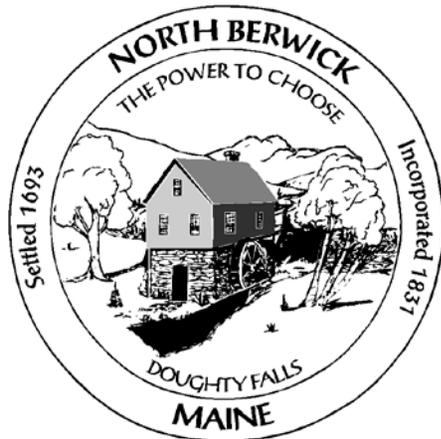
PHONE: (207) 287-3531 (Voice)

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www.maine.gov

**TOWN OF NORTH BERWICK
FINANCIAL REPORTS**



**FY2023 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



July 1, 2022 through June 30, 2023

<u>FUND/Account</u>	<u>Balance</u>
ICS Account	\$4,879,407.21
Checking Account	\$250,000.00
Credit Card Account	\$0.00
Rapid Renewal	\$0.00
HRA Account	\$6,160.42
Town Fuel Fund	\$35,198.50
PAYT Enterprise Fund	\$21,188.92
Equipment Fund	\$343,966.78
Hussey Sinking Fund	\$279.76
Town Hall Fund	\$89.07
Caleb Foundation	\$74.07
ARPA Holding	\$219,610.04
 <i>Trust Funds/Cemeteries:</i>	
Friends Account	\$81,270.49
Hillside Account	\$162,571.77
Mt. Pleasant Account	\$16,914.37
Neal Account	\$19,915.66
Private Account	\$4,060.40
Cole - restricted - CD	\$375.00
 Other Trust Funds:	
Lucia Hanson Fund	\$1,417.38
Ella Greenleaf Endowment Fund	\$4,304.38
Judge Hobbs Fund	\$19,128.48
 <i>Escrow Accounts:</i>	
Joseph C. Putnam gravel pit escrow	\$3,731.47
Quint Pit 2011	\$75,969.53
Curtis Sand and Gravel	\$17,853.62
Verizon-Town Hall	\$2,533.83
ISM Solar	\$6,588.04
Verizon EFT	\$1.00

Hagan Subdivision	\$10,009.39
Bryant Dog Grooming	\$1,000.02
Aspen Power Partners LLC	\$10,098.81
Oakwood Estate	\$3,500.29

As of June 30, 2023, the Town's Bank deposits were insured by the federal depository insurance (FDIC) and in addition \$2,000,000.00 was pledged by Kennebunk Savings Bank through the Federal Reserve Bank of Boston to collateralize investments not insured by FDIC. Consequently, all deposits are not exposed to any custodial credit risk.

Respectfully submitted,

Rebecca Carter

Deputy Treasurer

Report of the  _____ 
TAX COLLECTOR

The following tax collection information is for the 2023 Fiscal year:

Original Commitment	\$8,064,787.31
Homestead Exemption	\$236,045.50
BETE Reimbursement	\$1,856,471.60
Supplementals	<u>\$2,219.83</u>
Total	\$10,159,524.24

Taxes Collected	\$7,813,467.19
Homestead Exemption Revenue	\$225,479.00
BETE Reimbursement	\$1,856,540.00
Abatements	\$1,881.02
Outstanding Taxes	<u>\$254,634.49</u>
Total	\$10,152,001.70

Respectfully submitted,

Lisa Carcoran,

Deputy Tax Collector

VALUATION OF THE TOWN OF NORTH BERWICK
2024 BREAKDOWN OF ASSESSMENTS
TAX RATE SET AT \$10.75 PER THOUSAND

VALUATION

Real Estate Valuation	\$876,753,700.00
Personal Property	\$50,273,100.00
Homestead Exemption	\$22,648,000.00
BETE Value	<u>\$153,090,453.00</u>
Subtotal	\$1,102,765,253.00

EXEMPTIONS

Municipal Properties	\$43,357,900.00
State of Maine Property	\$258,300.00
Veterans	\$944,000.00
Blind	\$8,000.00
Pollution control exempt	\$2,006,800.00
Non-profit Organizations	\$14,440,100.00
Solar and Wind Energy	<u>\$27,014,500.00</u>
Subtotal	\$88,029,600.00

TOTAL VALUATION **\$.00**

Appropriations:

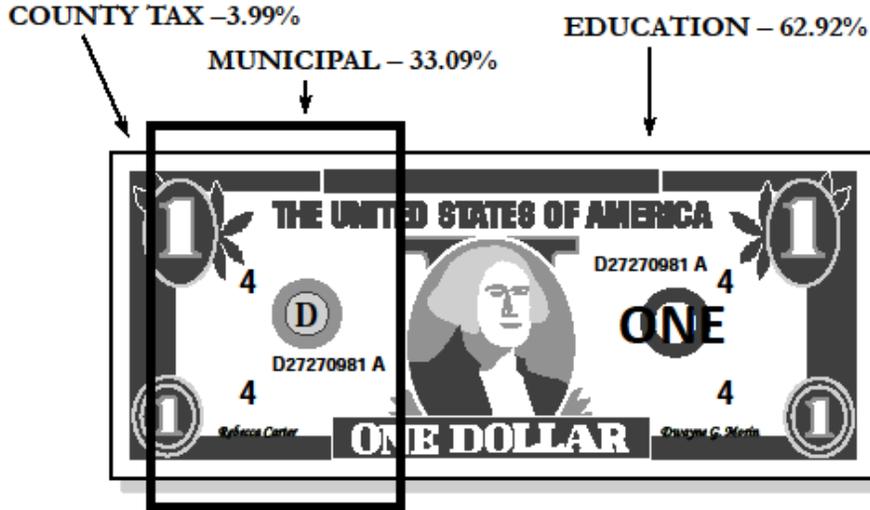
County Tax	\$407,689.00
Municipal	\$6,014,845.00
TIF	\$24,426.15
S.A.D. #60	\$6,796,410.00

Deductions:

State Revenue Sharing	\$430,560.00
Other Revenues	\$2,257,668.00
Homestead Exemption	\$243,466.00
BETE Reimbursement	\$1,645,722.37
Subtotal	\$8,665,953.78
Overlay	\$353,266.12

TOTAL COMMITMENT TO TAX COLLECTOR **\$9,019,219.90**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2023



MUNICIPAL BUDGET BREAKDOWN - \$0.3309

General Government \$0.0483



Overlay \$0.0253



Parks & Recreation \$0.0112



*Public Safety \$0.1916
(Police, Fire, & Rescue)*



Health & Social Services \$0.0103



Debt \$0.0093



CIP \$0.0145



Other/Library \$0.0204



TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2023

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued</u> <u>Balance</u>	<u>Accrued</u> <u>Expenses</u>	<u>Balance</u>	<u>Percent</u> <u>Expended</u>
<i>TOWNWIDE</i>						
OPERATION	\$0.00	\$10,300.00	-\$10,300.00		-\$10,300.00	
MF FESTIVAL	\$23,776.63	\$10,785.54	\$12,991.09		\$12,991.09	45.36%
ARPA	\$0.00	\$263,836.28	-\$263,836.28	\$20.78	-\$263,857.06	
INSURANCES	\$115,500.00	\$138,108.50	-\$22,608.50		-\$22,608.50	119.57%
UNANTEXPENSE	\$5,000.00	\$65.36	\$4,934.64		\$4,934.64	1.31%
FICA/MEDICAR	\$136,500.00	\$134,617.27	\$1,882.73		\$1,882.73	98.62%
HRA INSUR	\$64,039.66	\$13,264.18	\$50,775.48		\$50,775.48	20.71%
CALEB TIF	\$22,665.00	\$11,332.30	\$11,332.70	\$11,332.30	\$0.40	100.00%
COUNTY TAX	\$405,210.00	\$405,209.33	\$0.67		\$0.67	100.00%
LIENS	\$0.00	\$2,209.92	-\$2,209.92	\$19.00	-\$2,228.92	
OVERLAY	\$260,651.00	\$0.00	\$260,651.00		\$260,651.00	0.00%
<i>SUBTOTAL</i>	\$1,033,342.29	\$989,728.68	\$43,613.61	\$11,372.08	\$32,241.53	96.88%

CAPITAL IMPROVEMENTS

STREETLIGHTS	\$519.26	\$0.00	\$519.26		\$519.26	0.00%
ROAD PROJECT	\$101,205.00	\$101,205.00	\$0.00		\$0.00	100.00%
ROAD PROJECT	\$348,836.25	\$269,087.72	\$79,748.53	\$2,438.56	\$77,309.97	77.84%
CANINE	\$1,000.00	\$4,892.32	-\$3,892.32		-\$3,892.32	489.23%
POL VEHICLE	\$10,639.00	\$7,915.00	\$2,724.00		\$2,724.00	74.40%
FIRE VEHICLE	\$105,559.53	\$104,946.16	\$613.37		\$613.37	99.42%
HWY VEHICLE	\$250,000.00	\$153,053.00	\$96,947.00		\$96,947.00	61.22%
FIRE BUILD	\$276,985.32	\$0.00	\$276,985.32		\$276,985.32	0.00%
TS BUILD	\$42,000.00	\$42,850.00	-\$850.00		-\$850.00	102.02%
TOWN HALL	\$95,915.00	\$95,915.00	\$0.00		\$0.00	100.00%
COMPLEX	\$19,518.38	\$37,251.32	-\$17,732.94		-\$17,732.94	190.85%
<i>SUBTOTAL</i>	\$1,252,177.74	\$817,115.52	\$435,062.22	\$2,438.56	\$432,623.66	65.45%

TOWN OFFICE

OPERATION	\$0.00	\$1.00	-\$1.00		-\$1.00	
NEWSLETTER	\$4,000.00	\$5,332.80	-\$1,332.80		-\$1,332.80	133.32%
TRAIN/EDUC	\$1,250.00	\$1,984.42	-\$734.42		-\$734.42	158.75%
MF FESTIVAL	\$0.00	\$1,120.00	-\$1,120.00		-\$1,120.00	
INTERNET	\$0.00	\$2,332.66	-\$2,332.66		-\$2,332.66	
COMPUTER	\$32,125.00	\$35,892.71	-\$3,767.71	\$1,338.18	-\$5,105.89	115.89%
DUES/FEES	\$7,000.00	\$7,256.00	-\$256.00		-\$256.00	103.66%
SUPPLIES	\$9,000.00	\$10,678.25	-\$1,678.25	\$84.36	-\$1,762.61	119.58%
EQUIPMENT	\$6,500.00	\$2,978.73	\$3,521.27	\$207.21	\$3,314.06	49.01%
POSTAGE	\$13,000.00	\$9,751.19	\$3,248.81		\$3,248.81	75.01%
UTILITIES	\$35,400.00	\$18,747.15	\$16,652.85		\$16,652.85	52.96%
ELECTRIC	\$12,600.00	\$10,750.08	\$1,849.92	\$1,156.17	\$693.75	94.49%
SEWER/TOILET	\$0.00	\$1,015.18	-\$1,015.18	\$321.16	-\$1,336.34	
HEATING OIL	\$0.00	\$22,315.00	-\$22,315.00		-\$22,315.00	
WATER	\$0.00	\$1,821.90	-\$1,821.90	\$465.67	-\$2,287.57	
TELEPHONE	\$8,520.00	\$33,250.68	-\$24,730.68	\$475.16	-\$25,205.84	395.84%
TOWN REPORTS	\$5,500.00	\$4,855.73	\$644.27		\$644.27	88.29%
LEGAL	\$22,000.00	\$24,329.06	-\$2,329.06	\$2,053.86	-\$4,382.92	119.92%
ELECTIONS	\$6,500.00	\$6,220.85	\$279.15		\$279.15	95.71%
INSURANCE	\$84,370.00	\$74,195.62	\$10,174.38		\$10,174.38	87.94%
MSRS	\$19,000.00	\$17,298.27	\$1,701.73		\$1,701.73	91.04%
REG SALARY 1	\$46,500.00	\$45,580.41	\$919.59		\$919.59	98.02%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued Balance</u>	<u>Accrued Expenses</u>	<u>Percent Balance Expended</u>	
AUDIT	\$8,900.00	\$9,200.00	-\$300.00		-\$300.00	103.37%
JANITORIAL	\$10,000.00	\$7,709.65	\$2,290.35		\$2,290.35	77.10%
<i>SUBTOTAL</i>	\$332,165.00	\$354,914.59	-\$22,749.59	\$6,101.77	-\$28,851.36	108.69%
 <i>SELECT BOARD</i>						
OFFICER STPD	\$5,200.00	\$5,200.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$5,200.00	\$5,200.00	\$0.00	\$0.00	\$0.00	100.00%
 <i>D.A. HURD LIBRARY</i>						
OPERATION	\$99,848.00	\$69,261.00	\$30,587.00	\$23,087.00	\$7,500.00	92.49%
HEATING OIL	\$0.00	\$8,415.50	-\$8,415.50	\$373.45	-\$8,788.95	
FICA/MEDICAR	\$12,675.00	\$12,047.63	\$627.37		\$627.37	95.05%
REG SALARY 1	\$164,827.00	\$164,007.98	\$819.02		\$819.02	99.50%
<i>SUBTOTAL</i>	\$277,350.00	\$253,732.11	\$23,617.89	\$23,460.45	\$157.44	99.94%
 <i>CODE ENFORCEMENT OFFICER</i>						
TRAIN/EDUC	\$500.00	\$713.27	-\$213.27	\$116.15	-\$329.42	165.88%
HYDRANT RNT	\$0.00	\$815.00	-\$815.00		-\$815.00	
FUEL/GAS	\$1,500.00	\$961.01	\$538.99	\$69.12	\$469.87	68.68%
INSURANCE	\$14,100.00	\$12,514.92	\$1,585.08		\$1,585.08	88.76%
MSRS	\$6,635.00	\$6,283.20	\$351.80		\$351.80	94.70%
REG SALARY 1	\$80,080.00	\$80,080.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$102,815.00	\$101,367.40	\$1,447.60	\$185.27	\$1,262.33	98.77%
 <i>TAX ASSESSING</i>						
ASSESSING	\$57,000.00	\$40,748.48	\$16,251.52	\$14,521.03	\$1,730.49	96.96%
TAX MAPPING	\$3,500.00	\$3,393.10	\$106.90		\$106.90	96.95%
<i>SUBTOTAL</i>	\$60,500.00	\$44,141.58	\$16,358.42	\$14,521.03	\$1,837.39	96.96%
 <i>OFFICE SALARIES</i>						
REG SALARY 1	\$66,050.00	\$66,040.02	\$9.98		\$9.98	99.98%
REG SALARY 2	\$58,915.00	\$55,744.00	\$3,171.00		\$3,171.00	94.62%
REG SALARY 3	\$55,710.00	\$58,968.04	-\$3,258.04		-\$3,258.04	105.85%
<i>SUBTOTAL</i>	\$180,675.00	\$180,752.06	-\$77.06	\$0.00	-\$77.06	100.04%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued</u> <u>Balance</u>	<u>Accrued</u> <u>Expenses</u>	<u>Percent</u> <u>Balance Expended</u>	
TOWN MANAGER						
TRAIN/EDUC	\$250.00	\$193.63	\$56.37		\$56.37	77.45%
TELEPHONE	\$750.00	\$552.17	\$197.83	\$45.98	\$151.85	79.75%
MILEAGE	\$3,900.00	\$3,900.00	\$0.00		\$0.00	100.00%
INSURANCE	\$31,800.00	\$28,333.37	\$3,466.63		\$3,466.63	89.10%
MSRS	\$10,110.00	\$10,425.97	-\$315.97		-\$315.97	103.13%
REG SALARY 1	\$118,900.00	\$118,892.80	\$7.20		\$7.20	99.99%
SUBTOTAL	\$165,710.00	\$162,297.94	\$3,412.06	\$45.98	\$3,366.08	97.97%
GRANTS						
SMRPC	\$2,325.00	\$2,325.00	\$0.00		\$0.00	100.00%
SHIPYARD	\$500.00	\$500.00	\$0.00		\$0.00	100.00%
LEGION	\$2,500.00	\$2,500.00	\$0.00		\$0.00	100.00%
YCSHELTER	\$1,000.00	\$0.00	\$1,000.00		\$1,000.00	0.00%
CAREUNLIM	\$1,493.00	\$1,493.00	\$0.00		\$0.00	100.00%
VISITNURSE	\$5,500.00	\$0.00	\$5,500.00		\$5,500.00	0.00%
YCCAP	\$2,250.00	\$2,250.00	\$0.00		\$0.00	100.00%
YCCHILDABUSE	\$1,000.00	\$0.00	\$1,000.00		\$1,000.00	0.00%
SOMEAGING	\$3,300.00	\$3,300.00	\$0.00		\$0.00	100.00%
SOMEVETCEM	\$1,000.00	\$1,000.00	\$0.00		\$0.00	100.00%
LIFELIGHT	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
AIDS RESPONS	\$750.00	\$750.00	\$0.00		\$0.00	100.00%
MPBN	\$100.00	\$100.00	\$0.00		\$0.00	100.00%
EASTERNTRAIL	\$3,500.00	\$3,500.00	\$0.00		\$0.00	100.00%
GRATWRKSLAND	\$100,000.00	\$0.00	\$100,000.00		\$100,000.00	0.00%
SUBTOTAL	\$125,718.00	\$17,718.00	\$108,000.00	\$0.00	\$108,000.00	14.09%
PLANNING BOARD						
OPERATION	\$2,000.00	\$10,416.78	-\$8,416.78	\$1,389.30	-\$9,806.08	590.30%
LEGAL	\$0.00	\$546.00	-\$546.00		-\$546.00	
REG SALARY 1	\$2,500.00	\$735.00	\$1,765.00		\$1,765.00	29.40%
REG SALARY 2	\$0.00	\$1,173.06	-\$1,173.06		-\$1,173.06	
OFFICER STPD	\$1,500.00	\$1,365.00	\$135.00		\$135.00	91.00%
SUBTOTAL	\$6,000.00	\$14,235.84	-\$8,235.84	\$1,389.30	-\$9,625.14	260.42%
ZONING BOARD OF APPEALS						
OPERATION	\$2,000.00	\$0.00	\$2,000.00		\$2,000.00	0.00%
REG SALARY 1	\$0.00	\$15.96	-\$15.96		-\$15.96	
SUBTOTAL	\$2,000.00	\$15.96	\$1,984.04	\$0.00	\$1,984.04	0.80%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued Balance</u>	<u>Accrued Expenses</u>	<u>Percent Balance Expended</u>	
<i>HISTORICAL SOCIETY</i>						
OPERATION	\$3,240.00	\$2,900.00	\$340.00		\$340.00	89.51%
CEMETERIES	\$10,000.00	\$8,200.00	\$1,800.00	\$500.00	\$1,300.00	87.00%
<i>SUBTOTAL</i>	\$13,240.00	\$11,100.00	\$2,140.00	\$500.00	\$1,640.00	87.61%
<i>CONSERVATION-AGRICULTURAL COMMISSION</i>						
OPERATION	\$10,500.01	\$9,500.01	\$1,000.00		\$1,000.00	90.48%
PROJECT	\$558.32	\$0.00	\$558.32		\$558.32	0.00%
<i>SUBTOTAL</i>	\$11,058.33	\$9,500.01	\$1,558.32	\$0.00	\$1,558.32	85.91%
<i>PARKS & RECREATION</i>						
OPERATION	\$16,636.53	\$1,399.48	\$15,237.05		\$15,237.05	8.41%
TRAIN/EDUC	\$300.00	\$60.00	\$240.00		\$240.00	20.00%
MISC.	\$450.00	\$0.00	\$450.00		\$450.00	0.00%
SUPPLIES	\$450.00	\$0.00	\$450.00		\$450.00	0.00%
SEWER/TOILET	\$2,520.00	\$2,178.55	\$341.45	\$127.13	\$214.32	91.50%
WATER	\$690.00	\$0.00	\$690.00	\$56.25	\$633.75	8.15%
TELEPHONE	\$0.00	\$552.17	-\$552.17	\$45.98	-\$598.15	
INSURANCE	\$25,515.00	\$16,702.94	\$8,812.06		\$8,812.06	65.46%-
MSRS	\$4,375.00	\$3,397.60	\$977.40		\$977.40	77.66%
REG SALARY 1	\$52,000.00	\$53,218.75	-\$1,218.75		-\$1,218.75	102.34%
SENIORS	\$100.00	\$275.00	-\$175.00		-\$175.00	275.00%
SOCCER	\$2,156.00	-\$1,631.65	\$3,787.65		\$3,787.65	-75.68%
PROGRAMS	\$6,856.50	\$4,704.86	\$2,151.64	\$108.00	\$2,043.64	70.19%
LACROSSE	\$0.00	\$543.90	-\$543.90		-\$543.90	
SUMMER PROG	\$146,616.47	\$44,519.46	\$102,097.01	\$1,481.87	\$100,615.14	31.38%
ADULT PROGRM	\$150.00	\$0.00	\$150.00		\$150.00	0.00%
MOWING	\$9,500.00	\$5,060.00	\$4,440.00	\$1,650.00	\$2,790.00	70.63%
<i>SUBTOTAL</i>	\$268,315.50	\$130,981.06	\$137,334.44	\$3,469.23	\$133,865.21	50.11%
<i>COMMUNITY CENTER</i>						
OPERATION	\$3,035.00	\$0.00	\$3,035.00		\$3,035.00	0.00%
SUPPLIES	\$2,000.00	\$792.74	\$1,207.26		\$1,207.26	39.64%
PROPANE	\$7,500.00	\$10,602.08	-\$3,102.08	\$824.43	-\$3,926.51	152.35%
ELECTRIC	\$2,750.00	\$2,106.39	\$643.61	\$244.02	\$399.59	85.47%
SEWER/TOILET	\$0.00	\$277.13	-\$277.13		-\$277.13	
HEATING OIL	\$0.00	\$147.20	-\$147.20		-\$147.20	
WATER	\$350.00	\$943.17	-\$593.17	\$56.25	-\$649.42	285.55%
TELEPHONE	\$3,620.00	\$3,035.16	\$584.84	\$43.89	\$540.95	85.06%
B&G MAINT	\$1,000.00	\$3,545.77	-\$2,545.77		-\$2,545.77	354.58%
MOWING	\$6,900.00	\$2,500.00	\$4,400.00	\$750.00	\$3,650.00	47.10%
JANITORIAL	\$2,500.00	\$727.61	\$1,772.39		\$1,772.39	29.10%
<i>SUBTOTAL</i>	\$29,655.00	\$24,677.25	\$4,977.75	\$1,918.59	\$3,059.16	89.68%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued</u> <u>Balance</u>	<u>Accrued</u> <u>Expenses</u>	<u>Percent</u> <u>Balance Expended</u>	
<i>MILL FIELD</i>						
OPERATION	\$7,500.00	\$2,326.79	\$5,173.21	\$562.00	\$4,611.21	38.52%
SUBTOTAL	\$7,500.00	\$2,326.79	\$5,173.21	\$562.00	\$4,611.21	38.52%
<i>CEMETERIES</i>						
<i>FRIENDS</i>						
MOWING	\$0.00	\$4,230.00	-\$4,230.00	\$390.00	-\$4,620.00	
<i>HILLSIDE</i>						
WATER	\$0.00	\$107.58	-\$107.58	\$116.96	-\$224.54	
MOWING	\$0.00	\$10,840.00	-\$10,840.00	\$2,500.00	-\$13,340.00	
<i>MTPLEASANT</i>						
MOWING	\$0.00	\$7,800.00	-\$7,800.00	\$1,700.00	-\$9,500.00	
<i>NEAL</i>						
MOWING	\$0.00	\$240.00	-\$240.00	\$90.00	-\$330.00	
<i>PRIVATE</i>						
MOWING	\$0.00	\$5,400.00	-\$5,400.00	\$500.00	-\$5,900.00	
<i>GENERAL ASSISTANCE</i>						
OPERATION	\$6,876.93	\$3,349.53	\$3,527.40		\$3,527.40	48.71%
SUBTOTAL	\$6,876.93	\$3,886.29	\$2,990.64	\$0.00	\$2,990.64	56.51%
<i>MSAD 60</i>						
OPERATION	\$6,391,004.00	\$6,391,004.00	\$0.00		\$0.00	100.00%
SUBTOTAL	\$6,391,004.00	\$6,391,004.00	\$0.00	\$0.00	\$0.00	100.00%
<i>PROTECTION</i>						
ELECTRIC	\$31,515.30	\$9,846.91	\$21,668.39	\$1,213.73	\$20,454.66	35.10%
DISPATCH	\$142,000.00	\$142,333.20	-\$333.20		-\$333.20	100.23%
HYDRANT RNT	\$196,000.00	\$145,878.00	\$50,122.00	\$48,626.00	\$1,496.00	99.24%
SUBTOTAL	\$369,515.30	\$298,058.11	\$71,457.19	\$49,839.73	\$21,617.46	94.15%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued Balance</u>	<u>Accrued Expenses</u>	<u>Percent Balance Expended</u>	
<i>POLICE DEPARTMENT</i>						
OPERATION	\$32,881.82	\$9,293.36	\$23,588.46	\$128.48	\$23,459.98	28.65%
TRAIN/EDUC	\$11,425.00	\$7,781.61	\$3,643.39	\$200.00	\$3,443.39	69.86%
COMPUTER	\$18,043.00	\$17,894.67	\$148.33	\$519.50	-\$371.17	102.06%
EVIDENCE	\$1,500.00	\$155.00	\$1,345.00		\$1,345.00	10.33%
UNIFORMS	\$13,750.00	\$12,749.16	\$1,000.84		\$1,000.84	92.72%
DUES/FEES	\$0.00	\$180.00	-\$180.00		-\$180.00	
SUPPLIES	\$3,550.00	\$3,502.44	\$47.56	\$684.40	-\$636.84	117.94%
EQUIPMENT	\$8,850.00	\$7,572.68	\$1,277.32		\$1,277.32	85.57%
ELECTRIC	\$0.00	\$355.34	-\$355.34		-\$355.34	
TELEPHONE	\$10,950.00	\$15,796.16	-\$4,846.16	\$1,397.57	-\$6,243.73	157.02%
FUEL/GAS	\$23,375.00	\$20,146.54	\$3,228.46	\$1,429.45	\$1,799.01	92.30%
TIRES	\$2,860.00	\$186.00	\$2,674.00	\$2,528.00	\$146.00	94.90%
INSURANCE	\$216,350.00	\$191,159.19	\$25,190.81		\$25,190.81	88.36%
MSRS	\$58,000.00	\$47,005.19	\$10,994.81		\$10,994.81	81.04%
REG SALARY 1	\$719,110.00	\$694,215.46	\$24,894.54		\$24,894.54	96.54%
REG OT 1	\$18,000.00	\$33,237.12	-\$15,237.12		-\$15,237.12	184.65%
REG SALARY 2	\$12,000.00	\$0.00	\$12,000.00		\$12,000.00	0.00%
DARE	\$1,200.00	\$1,200.00	\$0.00		\$0.00	100.00%
DETAIL PAY	\$560.00	\$12,528.23	-\$11,968.23		-\$11,968.23	2237.18%
CANINE	\$0.00	\$86.47	-\$86.47		-\$86.47	
VEHICLE MAIN	\$6,000.00	\$7,192.64	-\$1,192.64		-\$1,192.64	119.88%
<i>SUBTOTAL</i>	\$1,158,404.82	\$1,082,237.26	\$76,167.56	\$6,887.40	\$69,280.16	94.02%

FIRE DEPARTMENT

OPERATION	\$0.00	\$185.30	-\$185.30		-\$185.30	
TRAIN/EDUC	\$3,000.00	\$202.17	\$2,797.83		\$2,797.83	6.74%
MISC.	\$2,000.00	\$1,137.35	\$862.65		\$862.65	56.87%
COMPUTER	\$0.00	\$489.50	-\$489.50		-\$489.50	
SUPPLIES	\$1,500.00	\$2,118.69	-\$618.69	\$120.71	-\$739.40	149.29%
EQUIPMENT	\$22,000.00	\$20,482.39	\$1,517.61	\$203.50	\$1,314.11	94.03%
PROPANE	\$0.00	\$603.92	-\$603.92		-\$603.92	
UTILITIES	\$7,800.00	\$5,479.85	\$2,320.15	\$696.91	\$1,623.24	79.19%
HEATING OIL	\$9,000.00	\$11,890.32	-\$2,890.32		-\$2,890.32	132.11%
WATER	\$0.00	\$220.08	-\$220.08	\$56.25	-\$276.33	
TELEPHONE	\$0.00	\$1,974.59	-\$1,974.59	\$58.52	-\$2,033.11	
FUEL/GAS	\$1,000.00	\$443.10	\$556.90		\$556.90	44.31%
INSURANCES	\$31,000.00	\$36,435.00	-\$5,435.00	\$716.88	-\$6,151.88	119.84%
PREVENTION	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
REG SALARY 1	\$60,000.00	\$74,753.70	-\$14,753.70		-\$14,753.70	124.59%
OFFICER STPD	\$0.00	\$2,085.00	-\$2,085.00		-\$2,085.00	
EQUIP MAINT	\$4,925.00	\$10,011.75	-\$5,086.75		-\$5,086.75	203.28%
B&G MAINT	\$3,700.00	\$2,721.19	\$978.81		\$978.81	73.55%
VEHICLE MAIN	\$10,000.00	\$12,162.27	-\$2,162.27		-\$2,162.27	121.62%
MOWING	\$0.00	\$910.00	-\$910.00	\$210.00	-\$1,120.00	
<i>SUBTOTAL</i>	\$156,425.00	\$184,306.17	-\$27,881.17	\$2,062.77	-\$29,943.94	119.14%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>	<i>Percent</i>	
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance Expended</i>	

RESCUE SQUAD

OPERATION	\$20,000.00	\$21,924.01	-\$1,924.01		-\$1,924.01	109.62%
TRAIN/EDUC	\$1,000.00	\$0.00	\$1,000.00		\$1,000.00	0.00%
DUES/FEES	\$575.00	\$625.00	-\$50.00		-\$50.00	108.70%
SUPPLIES	\$19,000.00	\$17,053.73	\$1,946.27	\$70.11	\$1,876.16	90.13%
EQUIPMENT	\$0.00	\$5,534.50	-\$5,534.50		-\$5,534.50	
PROPANE	\$1,000.00	\$360.00	\$640.00		\$640.00	36.00%
UTILITIES	\$1,500.00	\$364.75	\$1,135.25		\$1,135.25	24.32%
ELECTRIC	\$3,000.00	\$1,674.21	\$1,325.79		\$1,325.79	55.81%
HEATING OIL	\$7,000.00	\$4,831.82	\$2,168.18	\$576.81	\$1,591.37	77.27%
WATER	\$250.00	\$271.45	-\$21.45	\$102.95	-\$124.40	149.76%
TELEPHONE	\$1,400.00	\$1,630.90	-\$230.90	\$68.49	-\$299.39	121.39%
FUEL/GAS	\$1,500.00	\$563.35	\$936.65		\$936.65	37.56%
TAX MAPPING	\$0.00	\$883.47	-\$883.47		-\$883.47	
FICA/MEDICAR	\$50,642.00	\$44,450.87	\$6,191.13		\$6,191.13	87.77%
INSURANCE	\$36,162.00	\$50,817.21	-\$14,655.21		-\$14,655.21	140.53%
MSRS	\$99,064.00	\$2,916.00	\$96,148.00		\$96,148.00	2.94%
REG SALARY 1	\$603,560.00	\$598,609.50	\$4,950.50		\$4,950.50	99.18%
REG OT 1	\$17,280.00	\$9,540.00	\$7,740.00		\$7,740.00	55.21%
OFFICER STPD	\$15,000.00	\$0.00	\$15,000.00		\$15,000.00	0.00%
EQUIP MAINT	\$6,000.00	\$3,368.00	\$2,632.00		\$2,632.00	56.13%
BUILD MAINT	\$3,000.00	\$9,530.75	-\$6,530.75		-\$6,530.75	317.69%
VEHICLE MAIN	\$6,000.00	\$4,687.57	\$1,312.43	\$4,529.90	-\$3,217.47	153.62%
SUBTOTAL	\$892,933.00	\$779,637.09	\$113,295.91	\$5,348.26	\$107,947.65	87.91%

ANIMAL CONTROL

OPERATION	\$33,061.21	\$17,723.45	\$15,337.76	\$125.00	\$15,212.76	53.99%
SUBTOTAL	\$33,061.21	\$17,723.45	\$15,337.76	\$125.00	\$15,212.76	53.99%

SCHOOL RESOURCE OFFICER

OPERATION	\$92,322.84	\$0.00	\$92,322.84		\$92,322.84	0.00%
UNIFORMS	\$0.00	\$850.00	-\$850.00		-\$850.00	
INSURANCE	\$0.00	\$23,901.00	-\$23,901.00		-\$23,901.00	
REG SALARY 1	\$21,770.00	\$65,604.40	-\$43,834.40		-\$43,834.40	301.35%
REG OT 1	\$0.00	\$4,185.92	-\$4,185.92		-\$4,185.92	
SUBTOTAL	\$114,092.84	\$94,541.32	\$19,551.52	\$0.00	\$19,551.52	82.86%

PAY AS YOU THROW

OPERATION	\$88,600.00	\$83,770.58	\$4,829.42	\$7,315.24	-\$2,485.82	102.81%
PAYT BAGS	\$15,000.00	\$18,738.50	-\$3,738.50		-\$3,738.50	124.92%
RECYCLING	\$25,000.00	\$29,316.34	-\$4,316.34	\$3,194.46	-\$7,510.80	130.04%
SUBTOTAL	\$128,600.00	\$131,825.42	-\$3,225.42	\$10,509.70	-\$13,735.12	110.68%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued Balance</u>	<u>Accrued Expenses</u>	<u>Percent Balance Expended</u>	
<i>PUBLIC WORKS</i>						
OPERATION	\$0.00	\$1,750.01	-\$1,750.01		-\$1,750.01	
SUPPLIES	\$1,250.00	\$1,768.14	-\$518.14		-\$518.14	141.45%
PATCH	\$11,007.58	\$2,316.54	\$8,691.04		\$8,691.04	21.04%
SIDEWALKS	\$25,109.37	\$1,296.30	\$23,813.07	\$8,762.39	\$15,050.68	40.06%
PARTS	\$45,000.00	\$56,755.95	-\$11,755.95	\$2,060.05	-\$13,816.00	130.70%
VEHICLE OIL	\$4,000.00	\$5,209.15	-\$1,209.15		-\$1,209.15	130.23%
ELECTRIC	\$1,300.00	\$1,177.10	\$122.90	\$85.68	\$37.22	97.14%
HEATING OIL	\$7,000.00	\$13,931.97	-\$6,931.97		-\$6,931.97	199.03%
WATER	\$615.00	\$548.94	\$66.06	\$140.31	-\$74.25	112.07%
TELEPHONE	\$1,000.00	\$1,089.81	-\$89.81	\$60.61	-\$150.42	115.04%
FUEL/GAS	\$13,000.00	\$23,208.82	-\$10,208.82	\$1,689.74	-\$11,898.56	191.53%
INSURANCE	\$85,500.00	\$73,330.56	\$12,169.44		\$12,169.44	85.77%
MSRS	\$21,350.00	\$20,656.54	\$693.46		\$693.46	96.75%
REG SALARY 1	\$239,100.00	\$237,908.68	\$1,191.32		\$1,191.32	99.50%
REG OT 1	\$12,000.00	\$32,664.27	-\$20,664.27		-\$20,664.27	272.20%
RDS/BRDGS	\$35,000.00	\$51,213.63	-\$16,213.63	\$30.00	-\$16,243.63	146.41%
CUT BRUSH	\$8,000.00	\$13,800.00	-\$5,800.00	\$1,400.00	-\$7,200.00	190.00%
<i>SUBTOTAL</i>	\$510,231.95	\$538,626.41	-\$28,394.46	\$14,228.78	-\$42,623.24	108.35%
<i>WINTER PUBLIC WORKS</i>						
OPERATION	\$247,625.51	\$4,993.10	\$242,632.41		\$242,632.41	2.02%
SALT/SAND	\$0.00	\$68,200.16	-\$68,200.16		-\$68,200.16	
FUEL/GAS	\$0.00	\$19,979.72	-\$19,979.72		-\$19,979.72	
REG SALARY 1	\$0.00	\$18,565.00	-\$18,565.00		-\$18,565.00	
REG OT 1	\$0.00	\$1,317.75	-\$1,317.75		-\$1,317.75	
<i>SUBTOTAL</i>	\$247,625.51	\$113,055.73	\$134,569.78	\$0.00	\$134,569.78	45.66%
<i>TRANSFER STATION</i>						
OPERATION	\$16,258.11	\$22,526.20	-\$6,268.09	\$2,044.40	-\$8,312.49	151.13%
SUPPLIES	\$2,000.00	\$1,109.58	\$890.42		\$890.42	55.48%
PROPANE	\$350.00	\$64.51	\$285.49		\$285.49	18.43%
PARTS	\$2,500.00	\$2,620.44	-\$120.44		-\$120.44	104.82%
ELECTRIC	\$3,000.00	\$2,478.74	\$521.26	\$161.26	\$360.00	88.00%
HEATING OIL	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	100.00%
WATER	\$225.00	\$220.08	\$4.92	\$56.25	-\$51.33	122.81%
TELEPHONE	\$350.00	\$665.26	-\$315.26	\$14.63	-\$329.89	194.25%
INSURANCE	\$28,190.00	\$24,351.62	\$3,838.38		\$3,838.38	86.38%
MSRS	\$2,925.00	\$0.00	\$2,925.00		\$2,925.00	0.00%
REG SALARY 1	\$98,600.00	\$90,618.38	\$7,981.62		\$7,981.62	91.91%
<i>SUBTOTAL</i>	\$154,648.11	\$144,654.81	\$9,993.30	\$2,526.54	\$7,466.76	95.17%
Final Totals	\$14,059,440.53	\$12,950,578.43	\$1,108,862.10	\$162,789.40	\$946,072.70	93.27%

**Town of North Berwick Vendor List
FY2023**

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
2 WAY COMM SERVICE	\$1,002.37	CHALLENGER TEAMWEAR	\$2,324.06
AAA POLICE SUPPLY	\$4,612.86	CHANDLER'S AUTO AND TOWING	\$4,576.39
AARON RICHARDSON	\$398.48	CHARTER COMMUNICATIONS	\$939.89
ABIGAIL LUNNY	\$85.00	CHARTER COMMUNICATIONS	\$1,822.94
ADMIRAL FIRE & SAFETY INC	\$1,205.80	CHRIS POULOS	\$500.00
AFFINITY LED LIGHT LLC	\$398.00	CHRISTINE M. DUDLEY	\$587.65
AIDS RESPONSE SEACOAST	\$750.00	CINTAS FIRE PROTECTION	\$8,732.24
AIR CLEANING SPECIALISTS	\$310.00	CINTAS FIRST AID & SAFETY	\$1,352.48
AIRGAS USA, LLC	\$5,005.91	CITY OF SANFORD	\$4,834.32
AL NADEAU ELECTRIC LLC	\$175.00	CITY OF SANFORD	\$136,500.00
ALEXANDER SARGENT	\$6,000.00	CIVIC PLUS	\$5,749.99
ALLEN UNIFORM SALES, INC	\$148.65	CIVIL CONSULTANTS	\$4,389.98
ALTA MATERIAL HANDLING	\$6,268.09	CLEAN O RAMA, INC.	\$532.18
ALTON ROLLINSFORD, LLC	\$2,059.00	CLIA LABORATORY PROGRAM	\$180.00
AMERICAN EXPRESS	\$15,290.50	COHEN CLOSING & TITLE, LLC	\$981.00
AMERICAN LEGION	\$2,500.00	COMSTAR	\$13,596.10
AMERICAN SECURITY ALARM	\$1,510.00	CONSOLIDATED COMM, INC	\$30,537.83
ANIMAL WELFARE SOCIETY INC	\$6,876.60	COPY KAT'S PRINTING & DESIGN	\$43.00
ANNE WHITTEN	\$48.00	CORELOGIC	\$499.22
APPLIED INDUSTRIAL TECHN	\$845.56	COUNTY OF YORK	\$405,209.33
AQUABOGGAN WATER PARK	\$1,940.00	COUNTY OF YORK EMA	\$589.59
ARUNDEL FORD	\$804.30	CREATIVE DIGITAL IMAGING	\$1,135.19
ASCAP	\$452.66	D. A. HURD LIBRARY	\$91,408.50
ASHLEY SARGENT	\$1,200.00	D.J.'S MUNICIPAL SUPPLY INC	\$1,203.96
ASHTON FEENEY	\$85.00	DAN 'S AUTO & TRUCK REPAIR	\$6,323.50
AT&T MOBILITY	\$8,278.77	DANIEL DUGAL JR	\$170.48
ATLANTIC RECYCLING EQUIP	\$1,913.45	DANIEL PELKEY	\$350.00
AWSI DISA TUSTIN	\$359.00	DANIELLE M. BROOKS	\$164.58
AXON ENTERPRISE, INC	\$6,083.73	DARON SMITH	\$1,790.14
BEAUREGARD EQUIPMENT, INC.	\$83.02	DEB & DUKE MONOGRAMMERS	\$2,112.00
BEN'S UNIFORMS	\$4,670.89	DELIA TACTICAL INTERNATIONAL	\$958.00
BETTY MOORE	\$100.00	DENNIS K. BURKE, INC.	\$50,658.33
BIO-ONE OF MAINE	\$200.00	DEPART OF ENVIRON PROTECT	\$605.00
BLAST PARTY RENTALS	\$1,696.00	DEPT OF PUBLIC SAFETY	\$3,048.00
BOUND TREE MEDICAL	\$9,195.50	DEREK FITZGERALD	\$1,370.00
BOXES AND BAGS UNLIMITED	\$18,910.02	DIAMOND HILL PLUMBING	\$2,640.18
BRENNTAG LUBRICANTS, LLC	\$7,686.47	DIGITAL INK PRINTING LLC	\$5,737.28
BRENNTAG NORTH AMERICA, INC	\$1,951.75	DIRIGO SAFETY, LLC	\$68.00
BRIAN GOSSELIN	\$343.81	DIRIGO WASTE OIL	\$362.90
BRIAN JEWELL	\$2,042.68	DISCOUNT ENERGY	\$925.95
BUREAU VERITAS NAT ELEVATOR	\$609.00	DIXON DESIGNS	\$210.00
BUSINESS EQUIPMENT UNLIMITED	\$2,426.60	DOWN MAINE VETERINARY CLINIC	\$338.79
CABANA'S AUTO BODY, INC	\$4,970.82	DOWNEAST FLOWERS & GIFTS	\$65.36
CAI TECHNOLOGIES	\$3,809.60	DRUMMOND WOODSUM	\$23,863.74
CAPITAL ONE	\$7,258.48	DWAYNE MORIN	\$210.00
CARIBOU REC DEVELOPMENT	\$9,500.01	EASTERN FIRE	\$1,045.00
CARING UNLIMITED, INC.	\$1,493.00	EASTERN SALT COMPANY, INC.	\$56,489.16
CAROL HARRIS	\$1,375.00	EASTERN TRAIL MANAG DIST	\$3,500.00
CARPE DIEM COFFEE ROASTING	\$377.80	EDISON PRESS	\$6,616.28
CASSELLA	\$320.00	ELECTION SYSTEMS & SOFTWARE	\$1,466.17
CENTRAL MAINE POWER CO. GA	\$536.76	ELECTRIC LIGHT COMPANY, INC.	\$2,770.00
CENTRAL MAINE POWER CO	\$28,658.63	ELSA WHITAKER	\$387.50
CENTRAL SQUARE TECH	\$9,849.95	ERIC'S INSTANT LAWNS	\$875.00
CENTRAL TIRE CO., INC.	\$84.90	ESBOF	\$100.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
EVERETT SMITH	\$100.00	MADHATTER GRAPHICS	\$718.00
EVO ROCK & FITNESS	\$1,860.00	MAINE CHIEFS OF POLICE ASSOC.	\$186.00
FASTENAL CO	\$1,120.79	MAINE MUNICIPAL ASSOC	\$127,316.50
FEDCO TRUCK AND EQUIPMENT	\$106.60	MAINE MUNICIPAL TAX COLL	\$115.00
FISHER AUTO PARTS, INC	\$490.46	MAINE OXY	\$892.19
FISHER JAMES CO., INC.	\$269.85	MAINE PERS	\$204,573.00
FREIGHTLINER OF MAINE, INC.	\$155,999.65	MAINE PUBLIC RADIO TELEVISION	\$100.00
FUNTOWN/SPLASHTOWN USA,	\$3,625.00	MAINE REC & PARKS ASSOC	\$60.00
GABRIELLE MORIN	\$85.00	MAINE RESOURCE REC ASSOC	\$5,403.70
GAGE TURNER	\$85.00	ME TOWN & CITY CLERK'S ASSO	\$540.00
GATEHOUSE MEDIA MASS.,	\$1,986.70	ME TOWN & CITY MANAGEMENT	\$193.63
GENEST PRECAST	\$825.00	ME WELFARE DIRECTOR'S ASSOC	\$145.00
GILPATRICK PROPERTY SERVICES	\$56,785.00	MARK KELEWAE	\$322.17
GOLDMARK LLC	\$11,711.00	MATHESON TRI-GAS, INC	\$513.18
GOODYEAR COMMERCIAL TIRE	\$1,316.75	MATTHEW LECONTE	\$707.29
GORHAM FLAG & FLAGPOLES	\$288.50	MATTHEW LUNNY	\$85.00
GRANITE STATE POLICE CAREER	\$525.00	MBOIA	\$345.00
GREENWOOD EMERGENCY VEH	\$2,102.11	MEMIC	\$24,862.75
GROUP DYNAMIC, INC	\$1,900.00	MICHAEL D JOHNSON	\$8,000.00
GUY & SONS CONSTRUCTION	\$8,160.00	MICK BODYWORKS & TRUCK	\$20,191.52
GUY'S SEPTIC SERVICE	\$270.00	MILL POND RETRIEVERS	\$4,500.00
HALL IMPLEMENT COMPANY	\$836.26	MMEHT	\$453,756.12
HANNAFORD CHARGE SALES	\$299.58	MOLLY ANZALONE	\$275.00
HANNAH TAYLOR	\$100.00	MORIARTY ELECTRIC COMPANY	\$10,300.00
HARRIS LOCAL GOVERNMENT	\$20,439.40	MORIN STEEL ENTERPRISES, LLC	\$791.78
HARRISON SHRADER ENT	\$11,487.72	MORSE FOUNDATIONS, INC	\$18,580.00
HIGH TECH FIRE PROTECTION	\$190.00	MORTGAGE NETWORK	\$2,201.95
HILLTOP FUN CENTER LLC	\$1,610.00	MSAD #60 TRANSPORTATION	\$4,104.11
HILLVIEW MINI BARNS LLC	\$7,093.40	NAPA AUTO PARTS	\$53.93
HOWARD P. FAIRFIELD LLC	\$9,323.69	NEST & SONS, INC	\$5,272.50
HYGRADE BUSINESS GROUP	\$1,262.57	NEW ENGLAND ASSOC. OF	\$100.00
IMAGE TREND	\$350.00	NE BARRICADE CORP.	\$3,516.30
IMS ALLIANCE	\$390.00	NE LADDER TESTING CO, LLC	\$545.00
INDUSTRIAL PROT SERVICES	\$735.00	NE SPRAY TECHNOLOGIES	\$650.00
IVS LLC	\$100.00	NE STATE POLICE INFOR	\$100.00
J. T. COTTY	\$13,800.00	NICHOLAS PELLETIER	\$583.43
JARED MALATAK	\$112.61	NO. BERWICK ROD & GUN CLUB	\$180.00
JASON COFFIN	\$120.00	NOBLE LITTLE LEAGUE	\$200.00
JEFFREY A SIMPSON INC	\$317.25	NOBO	\$168.00
JENNIFER KEARNS PHOTO	\$1,386.00	NO BERWICK SANITARY DIST	\$80,000.00
JEREMY BARON	\$850.00	NO BERWICK SANITARY DIST	\$82,387.33
JIM'S ALIGNMENT SERVICE	\$99.00	NO BERWICK WATER DISTRICT	\$273,507.20
JOHN J HUTTON IV & GRACE	\$1,518.08	NORTHEAST EMERG APPARATUS	\$5,985.29
JONATHAN KOELKER	\$1,450.00	NORTHEAST HYDRAULICS, INC.	\$6,409.87
JOSEPH WINSLOW	\$180.00	OAKWOODS LUMBER, INC	\$1,934.60
KAYLYN BELL	\$82.82	OMG NATIONAL	\$150.77
KENNEBUNK SAVINGS BANK	\$125.00	ORKIN	\$1,261.96
KENNY TIBBETTS	\$400.00	OTIS ELEVATOR CO	\$4,671.24
KIRK GAGNON	\$411.49	OVERHEAD DOOR COMPANY	\$8,338.00
KONA ICE OF THE SEACOAST	\$280.00	OWEN ELDREDGE	\$85.00
KRISTEN B. ROLLINS, PH.D	\$725.00	P&E SUPPLY CORP.	\$122.71
KYLE RICHARD	\$85.00	P. GAGNON & SON, INC	\$66,120.34
LAKES REGION FIRE APPARATUS INC	\$690.00	PAINTING BY NORTHEAST	\$2,640.00
LAWSON PRODUCTS INC	\$1,082.43	PARAGON INSURANCE HOLDINGS	\$6,278.00
LIBBY-SCOTT INC	\$293,313.00	PATRICIA MEGELE	\$299.74
LISA CORCORAN	\$445.04	PATRICK S. ROY	\$1,050.00
LOWE'S BUSINESS ACCT/SYNCB	\$5,765.14	PIKE INDUSTRIES, INC.	\$26,444.34
MAC BROOKS ART	\$500.00	PINE TREE WASTE	\$128,373.83

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
PITNEY BOWES BANK INC	\$8,000.00	TOWN OF KITTEERY	\$150.00
PITNEY BOWES GLOBAL FINANCIAL	\$955.08	TOWN OF NORTH BERWICK	\$122,677.48
PITNEY BOWES, INC.	\$210.07	TOWN OF SOUTH BERWICK	\$54,378.66
POIRIER GUIDE LINES	\$29,849.68	TREASURER MSAD #60	\$16,081.63
POSTER COMPLIANCE CENTER	\$67.95	TREASURER STATE OF MAINE	\$728,715.16
POSTMASTER, NO. BERWICK	\$616.00	TREASURER STATE OF M INLAN	\$48,164.22
PRINT BANGOR	\$841.62	TREASURER, M.S.A.D. #60	\$6,397,737.56
QUICK DRAIN SERVICES	\$950.00	TRI-CITY MASONRY, INC	\$311.40
R.W. GILLESPIE & ASSOCIATES	\$8,780.60	TRI-CITY TOOL CRIB	\$2,792.55
RD MASONRY & LANDSCAPING	\$400.00	TUT'S TROPHIES & AWARDS	\$1,077.75
REBECCA CARTER	\$407.49	ULINE	\$195.79
REGISTRY OF DEEDS	\$2,021.50	UNDERWOOD ENGINEERS, INC.	\$4,077.45
RHR SMITH & CO	\$9,200.00	UNITED AG & TURF NE, LLC	\$391.53
RICHARD ANDERSON	\$489.99	US BANK CORPORATE TRUST	\$161,762.39
ROBERT KEARNS	\$1,200.00	VERIZON WIRELESS	\$3,841.06
ROBERT LANDRIGAN	\$850.00	VERONICA FEENEY	\$85.00
ROBERT WELCH	\$998.44	VFIS/LOSAP	\$36,435.00
RYAN SPRUSANSKY	\$120.00	W B MASON CO., INC.	\$4,010.19
SAFETY VISION	\$160.95	WATER COUNTRY	\$2,999.00
SANEL AUTO PARTS #37	\$2,177.11	WEIR'S MOTOR SALES, INC	\$257.72
SANEL NAPA	\$3,197.26	WENDI DAUDELIN	\$200.00
SEACOAST CHIEF FIRE OFFICERS	\$1,000.00	WHEN TO WORK, INC	\$220.00
SEACOAST SHIPYARD ASSOC	\$500.00	WILDLIFE ENCOUNTERS LLC	\$275.20
SHERWIN-WILLIAMS PAINTS	\$223.18	WILFRED DURRANCE	\$6,000.00
SHOEM CORP	\$4,212.50	WITMER PUBLIC SAFETY GROUP	\$232.86
SHRINERS RENEGADES	\$500.00	YORK AMBULANCE ASSOC, INC	\$350.00
SMARTSIGN	\$859.82	YORK COUNTY COMM ACTION	\$2,250.00
SMHC WORK WELL BIDDEFORD	\$198.00	YORK CTY REGISTRAR OF DEEDS	\$215.50
SMITTY'S	\$1,155.00	ZACHARY NORMAND	\$85.00
SMPDC	\$10,168.75		
SNOWMAN GROUP	\$20.85	TOTAL	\$11,168,789.68
SO ME AGENCY ON AGING	\$3,300.00		
SOUTHERN MAINE COMMUN	\$68,767.00		
SO ME DISTRICT # 1 TRA	\$2,796.50		
SOUTHERN MAINE PLAN & DEV	\$500.00		
SOUTHERN MAINE VETRANS'	\$1,000.00		
SOUTHWORTH-MILTON, INC.	\$1,538.47		
SPECIALTY SERVICES INC	\$40,780.28		
ST RESPONDER NEWSPAPER	\$85.00		
STAPLES CREDIT PLAN	\$2693.13		
STATION AUTOMATION, INC	\$553.33		
STELLAR NETWORKS	\$18,459.37		
STEPHEN PEASLEY	\$350.00		
STEVE'S LOCK SHOP	\$34.25		
STRYKER SALES CORP	\$3,368.00		
STUDIOS GO	\$575.00		
SULLIVAN TIRE	\$12,121.97		
SURPLUS BUSINESS ASSETS, INC.	\$700.00		
SWAN ISLAND PRESS LLC	\$476.00		
SWANK MOTION PICTURES	\$465.00		
SYDNEY BELL	\$85.00		
TAX-EXEMPT LEASING CORP	\$44,388.77		
TAYLOR RENTAL	\$64.51		
TELEFLEX LLC	\$1,900.50		
THE SNOWMAN GROUP	\$26.85		
TMDE CALIBRATION LABS, INC.	\$370.00		
TOBY BOWDEN	\$120.00		
TOWN OF BERWICK	\$9,167.05		

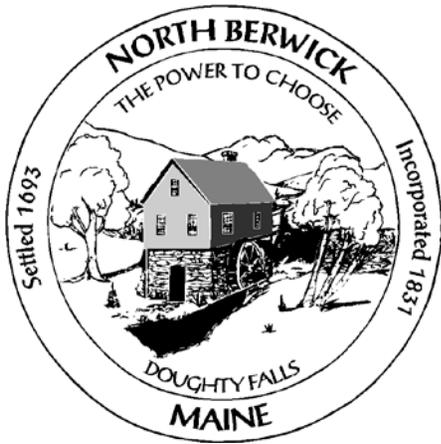
Town of North Berwick Employees Salaries FY 2023

<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
CHRISTINE DUDLEY	Town Clerk	\$66,040.02		\$66,040.22
REBECCA CARTER	Dep. Treasurer	\$58,968.04		\$58,968.04
LISA CORCORAN	Dep. Tax Collector	\$55,744.00		\$55,744.00
DANIELLE BROOKS	Customer Service Rep.	\$42,919.07		\$42,919.07
JENNIFER BERARD	Stenographer	\$3,097.86		\$3,097.86
DWAYNE MORIN	Town Manager	\$125,752.00		\$125,752.00
MATTHEW LECONTE	Code Enforcement Officer	\$80,080.00		\$80,080.00
WENDY COWAN	Select Board	\$1,000.00		\$1,200.00
MICHAEL JOHNSON, JR.	Select Board	\$1,000.00		\$1,000.00
JONATHAN HALL	Select Board	\$1,000.00		\$1,000.00
MICHAEL JOHNSON, SR	Select Board	\$1,000.00		\$1,000.00
CHARLES GALEMMO	Select Board Chair	\$1,200.00		\$1,200.00
TIM KEZAR	Moderator	\$752.50		\$752.50
NANCY DENNETT	Ballot Clerk	\$202.50		\$202.50
DEBRA BODWELL	Ballot Clerk	\$60.00		\$60.00
LINDA PETERSON	Ballot Clerk	\$480.00		\$480.00
JOANNE FOSTER	Ballot Clerk	\$480.00		\$480.00
SUSAN CALER	Ballot Clerk	\$457.50		\$457.50
SUSAN PARSLEY	Ballot Clerk	\$285.00		\$285.00
SHIRLEY PATSTONE	Ballot Clerk	\$202.50		\$202.50
NANCY GUPTILL	Ballot Clerk	\$202.50		\$202.50
CHERYL HOFFMAN	Ballot Clerk	\$202.50		\$202.50
LINDA DUTCH	Ballot Clerk	\$285.00		\$285.00
BRENDA GAGNE	Ballot Clerk	\$202.50		\$202.50
CHARLES NOBLE	Ballot Clerk	\$202.50		\$202.50
STEPAHNIE CAMIRE	Ballot Clerk	\$202.50		\$202.50
DANIEL BAKER	Ballot Clerk	\$202.50		\$202.50
PATRICIA HERRICK	Ballot Clerk	\$202.50		\$202.50
ERIC FERRAND	Custodian	\$8,437.26		\$8,437.26
STEPHEN PEASLEY	Police Chief	\$101,801.25	\$1,879.23*	\$103,680.48
LEO HARRIMAN	Police Captain	\$47,424.00		\$47,424.00
DANIEL PELKEY	Police Lieutenant	\$88,920.00	621.00	\$89,541.00
ROBERT KEARNS	Police Sergeant	\$77,230.40	\$2,513.50*	\$79,743.90
JONATHAN KOELKER	School Resource Officer	\$64,854.40	\$7,570.24*	\$72,424.64
ROBERT WELCH	Patrolman	\$60,340.40	\$4,742.99*	\$65,083.39
PATRICK ROY	Patrolman	\$66,561.25	\$9,987.47*	\$76,548.72
ASHLEY SARGENT	Patrolman	\$60,940.80	\$9,982.00*	\$70,922.80
JEREMY BARON	Patrolman	\$66,010.00	\$9,476.00*	\$75,486.00
ROBERT LANDRIGAN	Reserve Officer	\$52,631.10	\$2,781.52*	\$55,412.62
WENDI DAUDELIN	Police Secretary	\$50,807.64	\$621.00*	\$51,264.28
CHRISTINA BROWN	Crossing Guard	\$4,312.00		\$4,312.00
KEITH PAGE	Reserve Officer	\$1,182.75		\$1,182.75
CHAD GERRISH	Reserve Officer	\$980.85	\$828.00*	\$1,808.85
DANA THERIAULT	Reserve Officer	\$5,797.09	\$2,392.00*	\$8,189.09
JARED MALATAK	Reserve Officer	\$8,286.93	\$598.00*	\$8,884.93
CAROL HARRIS	ACO	\$11,316.00		\$11,316.00
MICHAEL DUNN	Road Foreman	\$78,599.04	\$10,626.20	\$89,225.34
EVERETT SMITH	Public Works	\$56,264.00	\$8,108.25	\$64,372.25
ERIC BOUCHER	Public Works	\$17,786.90		\$17,786.90

<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
JOHN STEVES	Public Works	\$56,264.03	\$7,012.73	\$63,276.76
MARK MORROW	Public Works	\$29,256.01	\$6,655.79	\$35,911.80
ROBERT PLACE	Winter Public Works	\$8,631.00	\$981.75	\$9,612.75
JOHN PLACE	Winter Public Works	\$3,244.50	\$462.00	\$3,706.50
DARRYL MOORE	Winter Public Works	\$5,176.50	\$777.00	\$5,933.50
KENNETH ALLEN	Winter Public Works	\$21.00		\$21.00
RICHARD ANDERSON	Transfer Station Super.	\$58,026.50		\$58,026.50
KATE PHINNEY	Recycling Attendant	\$24,700.00		\$24,700.00
BETH PARKER	Recycling Attendant	\$3,981.75		\$3,981.75
JESSICA BARNES	Recycling Attendant	\$3,907.13		\$3,907.13
KAYLYN BELL	Parks and Recreation Dir.	\$53,000.00	\$1,218.75	\$54,218.75
NANCY ANDERSON	Summer Recreation	\$660.00		\$660.00
SHELBY HOWE	Summer Recreation	\$771.75		\$771.75
NOAH MAYROSE	Summer Recreation	\$2,760.00		\$2,760.00
KYLE RICHARD	Summer Recreation	\$3,339.02		\$3,339.02
KELLEY TIDBALL	Summer Recreation	\$585.00		\$585.00
ABIGAIL LUNNY	Summer Recreation	\$2,994.25		\$2,994.25
HANNAH TAYLOR	Summer Recreation	\$5,261.50		\$5,261.50
MANDY MATTHEWS	Summer Recreation	\$5,040.00		\$5,040.00
GRACIE COUTURE	Summer Recreation	\$2,392.50		\$2,392.50
GABRIELLE MORIN	Summer Recreation	\$2,668.00		\$2,668.00
GRACE TIBBETTS	Summer Recreation	\$2,312.75		\$2,312.75
BRIAN GOSSELIN	Fire Chief	\$10,085.00		\$10,085.00
MARK KELEWAE	Dep. Fire Chief	\$14,022.30		\$14,022.30
RYAN SPRUSANSKY	Fire Captain	\$3,574.30		\$3,574.30
JASON COFFIN	Fire Captain	\$4,505.30		\$4,505.30
TOBY BOWDEN	Fire Lieutenant	\$7,594.00		\$7,594.00
DANIEL DUGAL	Fire Lieutenant	\$5,670.10		\$5,670.10
MICHAEL MORRIS	Firefighter	\$745.10		\$745.10
JASON LANGELIER	Firefighter	\$1,954.50		\$1,954.50
CRAIG CURTIS	Firefighter	\$1,784.70		\$1,784.70
JEFFREY HOLSHOUSER	Firefighter	\$5,868.20		\$5,868.20
RYAN BABCOCK	Firefighter	\$3,389.80		\$3,389.80
JOSHUA GOSSELIN	Firefighter	\$1,284.20		\$1,284.20
DEREK FITZGERALD	Firefighter	\$1,085.70		\$1,085.70
JOHN CLARK	Firefighter	\$4,004.70		\$4,004.70
JEFFREY FENDICK	Firefighter	\$1,077.60		\$1,077.60
JACOB PHIPPS	Firefighter	\$2,421.50		\$2,421.50
WILLIAM GERRY	Firefighter	\$81.90		\$81.90
ZACHARY PHIPPS	Firefighter	\$1,772.20		\$1,772.20
JOSEPH PERRON	Firefighter	\$317.30		\$317.30
SCOTT BEAUDET	Firefighter	\$4,596.00		\$4,596.00
LESLIE PARKER	Firefighter	\$2,692.90		\$2,692.90
ANNE WHITTEN	Planning Board	\$300.00		\$255.00
JUSTIN PERRY	Planning Board	\$360.00		\$360.00
DAVID BALLARD	Planning Board	\$330.00		\$315.00
JON MORSE	Planning Board	\$345.00		\$240.00
SCOTT CARPENTER	Planning Board	\$255.00		\$240.00
MARK CAHOON	Planning Board	\$390.00		\$210.00
SCOTT STRYNAR	Planning Board	\$120.00		\$255.00
TOTALS		\$1,728,516.44	\$89,671.06	\$1,818,187.50

* A portion of the Police Depart. OT costs were funded through grants and private service jobs.

**TAX PAYER LISTS FOR THE
TOWN OF NORTH BERWICK**



**FY 2023 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



ASSESSORS NOTICE TO TAXPAYERS NORTH BERWICK, MAINE

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

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

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

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

Respectfully submitted,

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

Board of Assessors

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2024 - REAL ESTATE**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
108 LOWER MAIN, LLC	\$6,075.90	ARCHER, LOGAN	\$2,769.20
184 HIGH ST. LLC	\$2,650.95	ARCHER, ROMAN	\$2,912.18
19 MAIN STREET, LLC	\$4,804.17	ARCHIBALD, THOMAS M	\$4,757.95
30 EMERY MILLS, LLC	\$2,319.85	ARCHIE, JAMIE E	\$3,523.85
A&F REALTY, LLC	\$2,806.83	ARDINI, TRUSTEE, KRISTEN R	\$3,001.40
A&F REALTY, LLC	\$3,232.52	ARMSTRONG, SHEA J	\$3,250.80
ABBOTT, BARRY E	\$3,940.95	ARNOLD, KOLLIN TRAVER	\$2,806.83
ABBOTT, BERNARD C	\$2,342.42	ARSENEAULT, JO ANN	\$1,750.55
ABBOTT, JOANNE I	\$2,720.60	AT & T MOBILITY	\$3,458.27
ABBOTT, ROBERT B JR	\$3,245.43	ATHANS, GREGORY G	\$5,435.20
ABBOTT, TIMOTHY J	\$4,523.60	AUBIN, ROBERT	\$2,793.08
AHLQUIST, GREGORY L	\$2,411.23	AUSTIN, DEBRA L	\$3,118.66
AIREY, JOHN E. JR.	\$969.65	AUSTIN, JAMES P III	\$2,126.35
ALAIMO, LUCINDA	\$3,461.50	AUSTIN, JAMES P III	\$58.05
ALAN J HOGAN	\$6,901.50	AUSTIN, JAMES P III	\$867.53
ALBERT, DONALD E	\$4,361.27	AUTUMN PROPERTIES	\$3,407.75
ALEVA, GEOFFREY R	\$3,212.10	AUTUMN PROPERTIES	\$932.03
ALEXANDRE, ROGER	\$3,910.31	AUTUMN PROPERTIES, LLC	\$93.53
ALLAIN, DERIK DANIEL	\$4,617.13	BABCOCK, DAVID M	\$2,721.90
ALLAIRE, AARON J	\$1,070.70	BABCOCK, MARY A	\$2,081.71
ALLAIRE, ARTHUR	\$4,126.62	BACCON, JIMMIE L	\$4,358.05
ALLAIRE, CHRISTOPHER M	\$4,455.88	BAILLARGEON, ROBERT M	\$1,960.80
ALLAIRE, MICHAEL T	\$598.78	BAKER, DANIEL & MELETA	\$4,766.63
ALLAIRE, MICHAEL T	\$5,031.00	BAKER, DIANA MARIE	\$6,458.60
ALLARD, THOMAS J	\$3,015.37	BALDWIN, CHRISTOPHER M	\$3,863.55
ALLEN, ABNER J	\$2,646.65	BALLARD, DAVID W	\$6,985.35
ALLEN, GREGORY M	\$3,515.25	BALLOU, EDMUND W SR	\$2,240.04
ALLEN, JEFFREY P	\$2,839.91	BALLOU, EDMUND W SR	\$850.33
ALLEN, MICHAEL L	\$3,431.40	BANGERT, TYLER M	\$1,969.40
ALLEN, SCOTT D	\$3,453.98	BARKER, MICHAEL J	\$3,670.05
ALLEN, SCOTT D	\$147.27	BARKSDALE, EVAN	\$2,109.15
ALMQUIST, ANDREW J	\$4,203.25	BARNES, JAMES M	\$6,058.70
ALTON ROLLINSFORD, LLC	\$1,029.85	BARNES, MICHAEL L	\$2,790.70
ALWIN, JACQUELINE R	\$3,249.73	BARNETT, JOHN R	\$3,203.50
ALZONI, PAMEL& STANFIELD, J	\$915.90	BARNUM, STEVEN & MARY, TRUST	\$4,350.52
AMACIO, MATTHEW X	\$6,986.42	BARON, JEREMY	\$6,182.33
AMANN, MATTHEW L	\$27.95	BARON, RACHEL R	\$2,846.60
AMATO, PHILLIP S JR	\$4,211.85	BARONE, STEVE	\$4,320.42
AMELL, DEBORAH A	\$1,976.93	BARONOWSKI, JOHN A	\$3,438.66
AMIDON, ROBERT M	\$3,246.50	BARR, TIMOTHY J	\$3,332.50
AMIDON, ROBERT M	\$1,192.18	BARRON, ROSALYN, TRUSTEE	\$168.77
AMIDON, ROBERT M	\$181.68	BARROWS, DANNY C	\$2,705.77
ANDERSON, CYNTHIA M.	\$6,159.75	BARRY, ERIC P	\$3,017.52
ANDERSON, DONALD L., TRUSTEE	\$5,039.80	BARRY, ERIC P	\$1,186.80
ANDERSON, JAMES F	\$3,095.24	BARTLETT, DANIEL F	\$2,464.15
ANDERSON, JAMES F	\$2,960.55	BARTLETT, DEBRA A	\$999.75
ANDERSON, JEFFREY R	\$2,687.50	BARTLETT, SARAH E	\$103.20
ANDERSON, JUDITH J. TRUSTEE	\$443.98	BARTO, SHIRLEY M	\$2,650.95
ANDERSON, MARK J	\$4,213.59	BATSON, ROLAND R	\$237.58
ANDERSON, MARY BRAY	\$4,138.75	BATTIS, JOHN S	\$3,996.85
ANDREWS, FLORENCE E	\$2,949.80	BAXTER, CHRISTOPHER	\$1,774.82
ANTHONY, DEBORAH	\$3,456.12	BEAL, KELLY	\$3,308.85
ANTONIO, DAVID	\$1,320.10	BEALS, AUDREY S	\$4,153.38
ARCHAMBAULT, JOHN P	\$4,346.27	BEAMIS, CORTNEY M	\$4,020.69
ARCHER, JAYLAN	\$1,981.23	BEAMIS, SEAN C	\$6,644.58
		BEANE, WILLIAM A	\$3,892.58

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BEATTIE, BEVERLY ABBOTT	\$1,557.66	BOLDUC, HEIDI	\$3,264.77
BEAUDET, MARCEL A	\$2,204.82	BOLZ, STEPHEN D	\$3,936.65
BEAUDET, SCOTT M	\$4,506.40	BONENFANT, JODY P	\$2,333.82
BEAUDOIN, NORMAN L	\$4,021.58	BOOZ, LARRY L	\$2,560.65
BEAUPRE, MICHAEL A	\$2,928.30	BORENSTEIN, DONALD F	\$663.28
BEAUPRE, RHONDA & DONALD	\$5,756.75	BORENSTEIN, DONALD F	\$345.08
BEAUREGARD, RAYMON W	\$3,084.18	BOSSIE, TAYLOR R	\$2,140.32
BEGIN, NELSON	\$4,141.11	BOSTON & MAINE CORP	\$689.08
BELANGER, DAWN MARIE	\$3,665.75	BOSTON & MAINE CORP	\$863.22
BELANGER, THOMAS A	\$2,996.02	BOSTON & MAINE CORP	\$1,055.65
BELL, MARY MARGARET	\$3,113.20	BOSTON & MAINE CORP	\$1,118.00
BELL, REIKO P	\$2,119.90	BOSTON & MAINE CORP	\$908.37
BELL, ROBERT E JR	\$2,892.83	BOSTON, ALVIN M	\$5,979.15
BELLEAU WAYNE M & DEBRA L.	\$2,607.95	BOSTON, EDWARD	\$2,227.40
BELMAIN, RICHARD R	\$3,563.54	BOSTON, JEAN A	\$2,144.63
BENCHERIF, RAY M	\$3,107.83	BOSTON, JEAN A	\$345.08
BENEDICT, JAMES	\$440.75	BOSTON, JOEL JAY	\$3,068.05
BENEDICT, JAMES R	\$2,377.18	BOSTON, JOSHUA	\$4,107.58
BENNETT, ALFRED R	\$3,019.42	BOSTON, KAREN	\$2,795.00
BENNETT, AMBERIE ALICIA	\$1,711.40	BOSTON, KATHLEEN & ROBERT	\$2,900.35
BENTLEY, SANDRA E	\$2,951.41	BOSTON, KENNETH L SR	\$730.33
BENTLEY, TRAVIS	\$3,185.23	BOSTON, MICHELE N	\$1,835.03
BERARD, JAMES P	\$3,460.43	BOSTON, PAUL V	\$3,060.52
BERESHNY, DEBRA A	\$5,829.73	BOSTON, PRISCILLA	\$1,913.34
BERESHNY, DENNIS	\$586.95	BOSTON, RANDOLPH H	\$2,374.95
BERGERON, HEIDI M.T.	\$4,822.45	BOSTON, TANNER E	\$4,178.52
BERKLEY PROPERTIES INC	\$1,295.38	BOSTON, WALTER H	\$3,488.37
BERNIER, J R	\$3,465.80	BOSTON, WALTER H	\$1,334.07
BERNIER, ROBERT D	\$3,873.23	BOUCHARD, DONNA L	\$1,600.68
BEROUNSKY, MICHAEL & BRENDA	\$3,017.52	BOUCHARD, MADISON	\$2,297.27
BEROUNSKY, WAYNE L	\$3,201.35	BOUCHARD, NICHOLAS J	\$2,184.40
BERRY, RALPH H	\$3,149.75	BOUCHER, ARIANA	\$4,196.80
BEST, BONNIE A	\$4,362.35	BOUCHER, STEPHEN D	\$3,093.85
BEST, BONNIE A	\$277.35	BOUCHER, T JUDE	\$4,516.08
BETTS, MARK R	\$4,220.45	BOUDREAU, MARTIN	\$4,093.60
BIDODEAU, JONATHAN	\$3,349.70	BOULIER, ELISSA M	\$2,240.30
BIGELOW, ROBERT B	\$1,315.80	BOURASSA, STEPHEN B	\$2,451.00
BIGELOW, ROBERT BRADFORD	\$868.60	BOURBON, ANTHONY A	\$3,369.05
BIGELOW, ROBERT BRADFORD	\$932.03	BOURBON, CASEY P	\$2,834.77
BIGOS, DONALD E	\$4,638.40	BOURGELAS, RICHARD T	\$6,475.80
BILANCIERI, JOSEPH PETER	\$2,486.48	BOURGEOIS, JACOB	\$3,074.50
BILLING, JAMES M	\$5,708.25	BOURQUE, SHAYNA	\$3,271.23
BILLINGS, LAURIE J	\$2,598.27	BOWDEN, TOBY P	\$2,888.52
BILODEAU, JONATHAN P	\$2,937.98	BOWEN, JAMIE A	\$3,862.48
BILODEAU, JONATHAN P	\$5,426.60	BRACKETT, AMELIA J	\$3,446.45
BIRCH, WENDELL C	\$985.78	BRACKETT, COLLEEN	\$61.28
BIRCH, WENDELL C	\$2,535.51	BRACKETT, KAILEE	\$4,300.00
BIRMINGHAM, BERNARD M JR	\$3,045.48	BRACKETT, KAILEE	\$1,574.87
BLAIS, COREY M	\$3,322.83	BRADBURN, KELLY	\$2,883.15
BLAIS, DOUGLAS G	\$1,824.28	BRADLEY, DOUGLAS	\$3,444.30
BLAISDELL, BETTY J	\$3,301.33	BRAGDON, RALPH E	\$1,074.86
BLANCHARD, LISA E, TRUSTEE	\$2,257.50	BRAGDON, RICHARD M	\$2,140.32
BLATCHFORD, LYND T	\$3,829.15	BRALY, RICHARD W	\$4,119.93
BLIER, ALBERT C	\$2,710.08	BRASSEUR, BERNARD P	\$4,263.45
BODWELL, DALE H	\$4,020.50	BRAUNING, DAVID W	\$4,474.15
BODWELL, JESSICA L	\$3,012.15	BRAY, JOHN A	\$2,654.18
BODWELL, LESLIE R	\$4,291.40	BRELIS, NATHAN A	\$2,915.40
BOHRER, CHARLES	\$3,380.87	BREZAK, PAMELA L	\$1,889.93
BOISVERT, DONALD R	\$1,170.68	BREZAK, TIMOTHY JAY	\$2,671.38
BOIVIN, TRUSTEES, LEO & TRICIA	\$4,621.42	BRICK HOUSE LLC	\$6,724.12

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BRIDGE, DONALD H	\$2,100.66	BYRNE III, CHARLES J	\$5,348.13
BRIDGE, WAYNE	\$1,040.60	BYRON, JAMES & JOAN	\$900.85
BRIDGES, PATRICK D	\$2,470.35	CACOULIDIS, JOY	\$2,573.55
BRIERLEY, BRET	\$4,238.72	CAHOON, MARK H	\$2,442.40
BRIERLEY, JUSTUS	\$3,548.58	CAHOON, MARK H	\$1,915.57
BRIGGS, JOSEPH J	\$2,956.25	CAHOON, RAYMOND S	\$2,223.10
BRIGGS, KERRY D	\$4,495.68	CALER, ALAN W	\$4,484.53
BRINK, SHERYLL L.	\$3,758.20	CALLAGHAN, JANICE L	\$3,625.98
BRITT, RUSSELL A	\$875.05	CAMERON, BARBARA A	\$4,257.00
BRITTANY D. SAPIENZA, TRUSTEE	\$4,924.58	CAMERON, BARBARA A	\$990.08
BROADHURST, THOMAS J	\$2,285.75	CAMIRE, CHARLES R	\$3,829.15
BROCK, ELIZABETH H	\$4,538.65	CAMIRE, DAVID	\$776.15
BRONDER CONSTRUCTION, LLC	\$735.30	CAMPBELL, CAROL ANN	\$2,072.60
BRONDER, PETER J	\$4,585.95	CAMPBELL, CAROL ANN	\$955.68
BRONDER, RICHARD J JR	\$6,931.60	CAMPBELL, SARAH B	\$5,550.23
BRONDER, RICHARD J., JR	\$739.60	CANFIELD, SIDNEY J	\$2,776.35
BRONSON, DENNIS J	\$2,213.42	CARAMIHALIS, ANDREW	\$4,149.50
BROOKER, JEFFREY S	\$2,856.27	CARDIN, LORRAINE C	\$2,489.70
BROOKER, MICHAEL L	\$2,254.27	CARDINAL WAY APARTMENTS	\$17,465.52
BROOKS, CASEY J	\$3,314.23	CARL J. TABOR & JOYCE M. TABOR	\$3,021.65
BROOKS, JOHN M	\$3,256.18	CARLSON, GLENN A	\$3,631.35
BROOKS, MACKENZIE E	\$4,361.27	CARLSSON, ANN-DEBORAH	\$2,706.11
BROTHER, NOAH	\$5,860.90	CARON, MICHAEL A	\$2,008.10
BROW, DENNIS J	\$3,762.01	CARPENTER, LOIS A	\$2,399.40
BROWN, AUDREY C	\$1,443.73	CARPENTER, MICHAEL	\$2,294.05
BROWN, BENJAMIN M	\$2,761.68	CARR, RONNIE G	\$842.80
BROWN, FREDERICK W	\$1,816.75	CARR, SHAUN	\$3,336.80
BROWN, JASON C	\$4,570.90	CARTER, CHUCK	\$3,608.77
BROWN, LINDA M	\$3,348.62	CARTER, KIMBERLY A	\$631.03
BROWN, MICHELLE J	\$3,173.40	CASAVANT, NICHOLAS	\$3,531.37
BROWN, NATHAN	\$649.30	CASAVANT, PAUL J	\$2,891.75
BROWN, STEVEN E	\$135.45	CASE, JESSICA	\$2,265.02
BROWN, STEVEN E	\$73.10	CASE, STEPHEN SCOTT, ESTATE OF	\$1,240.55
BROWN, STEVEN E	\$106.43	CASON, DANIEL G	\$4,469.85
BROWN, STEVEN E	\$357.98	CASSELLA, GERALD	\$1,930.70
BRUCE, SHANE R	\$4,026.95	CASTONGUAY, DAVID T	\$3,866.82
BRUNELLE, RICHARD J JR	\$2,073.67	CATALDI FAMILY TRUST	\$6,241.45
BRUNSON, LAURA E	\$3,921.60	CATHY ANN NICHOLS TRUST	\$1,221.20
BRYANT, DONNA L	\$3,479.77	CENTRAL MAINE POWER CO	\$895.47
BUCCIERI, SHANNON E	\$3,218.55	CENTRAL MAINE POWER CO	\$1,040.60
BUCK, JOLENE L	\$2,976.68	CENTRAL MAINE POWER CO	\$195,730.62
BUCKLEY, IVONA	\$2,926.15	CENTRAL MAINE POWER CO	\$1,079.30
BUDNIK, ALICJA C	\$3,085.25	CENTRAL MAINE POWER CO	\$1,811.37
BUFFINTON, REBECCA J	\$3,369.05	CENTRAL MAINE POWER CO	\$1,007.27
BULLARD, STEVEN H	\$4,122.63	CENTRAL MAINE POWER CO	\$1,317.95
BURBANK, DAVID D	\$3,526.00	CENTRAL MAINE POWER CO	\$1,291.07
BURBANK, LORETTA H	\$1,941.22	CENTRAL MAINE POWER CO	\$1,118.00
BURBANK, MARIE E	\$2,849.83	CENTRAL MAINE POWER CO	\$1,196.47
BURBANK, RICHARD E	\$2,668.20	CENTRAL MAINE POWER CO	\$1,250.22
BURGESS, JENNIFER A	\$4,440.83	CENTRAL MAINE POWER CO	\$991.15
BURK, EFRAM L	\$4,133.38	CENTRAL MAINE POWER CO	\$875.05
BURNETT, TRACY A	\$3,319.60	CENTRAL MAINE POWER CO	\$1,079.30
BURNHAM, RANDALL WYMAN	\$2,396.17	CENTRAL MAINE POWER CO	\$1,093.27
BURROWS, CODY J	\$2,491.85	CERICOLA, GUY L	\$2,312.51
BUTCHER, DONNA E	\$5,544.85	CERRA, SHERRY ANN	\$930.95
BUTLAND, JEFFREY K	\$2,168.27	CESARIO, SARAH	\$2,550.98
BUTT, SAMANTHA R	\$2,556.35	CFI PROPCO 2, LLC	\$7,435.78
BUTTRICK, DANIEL	\$2,495.37	CHABOT, RAYMOND P	\$2,244.60
BUZZELL, DENNIS	\$2,584.30	CHACE, ASHLEY MARIE	\$3,833.45
BYDG, FAITH	\$3,634.58	CHADBOURNE, EBEN J	\$3,591.58

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CHADBOURNE, JOSIE L	\$2,772.43	COLE, JEFFREY P. & MICHELLE	\$878.28
CHADBOURNE, MATTHEW R	\$3,751.75	COLE, TERESA L	\$2,160.75
CHAMPLIN, SUSAN E	\$6,824.10	COLE, WALKER B	\$2,935.80
CHAN, WENDY	\$5,537.33	COLEMAN, GAIL	\$2,785.27
CHANDLER, KYLE	\$1,512.53	COLEMAN, PATRICK S	\$4,183.90
CHANDLER, KYLE	\$3,661.45	COLLETTE, GRACE E	\$4,630.02
CHANDLER, KYLE O	\$1,282.47	COLLINS, BRIAN R	\$2,302.48
CHANDLER, WILLIAM M	\$3,548.58	COLLINS, JR., MICHAEL L.	\$735.30
CHAPIN, MARJORIE R	\$4,169.92	COLLINS, MICHAEL L	\$3,537.83
CHARLES A NOBLE III	\$6,174.80	COLUCCI, MARIO R JR	\$3,743.15
CHARLESTON, NICHOLAS	\$1,788.80	CONDON, AARON W	\$5,029.92
CHEEVER, ANDREW D	\$5,364.25	CONG CHURCH OF NO BERWICK	\$3,144.37
CHENEY, ERIC	\$3,104.60	CONLEY, MARK W	\$2,082.27
CHENEY, GLENDON L	\$2,148.61	CONNELLY, BENJAMIN W	\$2,789.63
CHICOINE, GREGG	\$2,606.88	CONNELLY, IRVING D	\$4,666.58
CHILICKI, MARK E	\$4,258.08	CONNELLY, STEVEN G	\$165.55
CHURCHILL, DONALD	\$1,554.45	CONNOLLY, FRANCIS A	\$2,913.25
CHURCHILL, DREW	\$3,415.27	CONNOLLY, FRANCIS A	\$1,181.43
CIDER MILL POND TRUST	\$2,115.60	CONOVER, MARY LOU PER. REP.	\$1,427.60
CINCOTTA, MEGHAN A	\$4,745.05	CONWAY, PATRICIA	\$1,602.26
CIPOLLA, FABIO S	\$6,355.40	COOK, NANCY E	\$2,903.58
CK STORAGE, LLC	\$878.28	COOK, PETER	\$86.00
CLAFLIN, BRUCE B	\$3,882.90	COOK, PETER W	\$1,356.65
CLARK, EDWARD J JR	\$2,457.46	COOK, VICTORIA	\$2,894.54
CLARK, ELIZABETH P	\$2,804.68	COOKE, EMILY	\$3,248.65
CLARK, FREDERICK M	\$3,196.71	COOLEY, LESTER W	\$2,226.32
CLARK, FREDERICK M	\$978.25	COOMBS, DAVID W	\$2,299.42
CLARK, HAROLD R	\$3,156.57	CORAN, WALLACE J	\$2,720.83
CLARK, MATTHEW E	\$954.60	CORBIN, FREDERICK J	\$3,284.79
CLARK, MATTHEW E	\$16.13	CORCORAN, DONNA R	\$5,147.10
CLARK, MATTHEW E	\$37.63	CORCORAN, LISA P.	\$3,151.90
CLARK, STEPHEN M	\$2,784.25	CORDIER, RICHARD J JR	\$3,350.58
CLAUSON, STEPHEN A	\$4,251.63	CORNING, SETH J	\$3,570.08
CLAVET, RANDY R	\$4,377.40	CORRAO, TREVOR	\$4,763.33
CLEMENT, DALE	\$1,081.45	CORRAO, TREVOR	\$4,494.58
CLEMENT, DALE	\$3,645.33	CORRIVEAU, MICHAEL R	\$2,973.45
CLEMENT, DWAYNE R	\$3,166.95	COSTA, AMBER G	\$3,405.60
CLEMENT, ROBERT	\$2,533.77	COTE, BLAIN A	\$7,159.50
CLEMENT, ROBERT T TRUSTEE	\$879.35	COTE, THOMAS P	\$5,442.73
CLEMENT, SHERI L	\$5,292.23	COTTY, JESSE J III	\$1,645.82
CLIFFORD, JOHN A	\$2,265.02	COTTY, JESSE T III	\$4,224.75
CLOCK, DALE	\$1,645.82	COTTY, JESSE THOMAS IV	\$4,626.80
CLOCK, DALE A	\$39.78	COULOMBE, MARK C	\$2,882.08
CLOCK, DALE A	\$1,142.72	COUNTRY ESTATES, LLC	\$23,897.25
CLOUGH, BRIAN B	\$2,760.60	COUNTRY ESTATES, LLC	\$139.75
CLOUGH, NORMAN D	\$1,087.90	COUNTRY ESTATES, LLC	\$111.80
CLOUGH, NORMAN D	\$4,252.61	COUNTRY ESTATES, LLC	\$151.57
CLOUGH, ROBERT D	\$2,740.67	COUNTRY ESTATES, LLC	\$2,347.80
CLOUGH, STANLEY	\$2,084.42	COUNTRY ESTATES, LLC	\$2,251.05
CLUFF, THOMAS R	\$2,974.82	COURNOYER, ERIC M	\$6.45
COFFEREN, RAY	\$1,022.33	COURT, CRAIG	\$1,439.43
COFFEY, ALEXANDER	\$685.85	COURT, CRAIG	\$1,290.00
COFFEY, CHESTER W	\$5,151.40	COUTURE, GARY	\$5,461.00
COFFIN, KATE G	\$2,815.43	COUTURE, WAYNE B	\$2,893.43
COFFIN, LOUISE J	\$3,002.70	COWAN WENDY P.	\$4,000.62
COLE, BENJAMIN H	\$4,912.75	CR OF HOLLYWOOD, LLC	\$3,432.48
COLE, BRIAN A	\$3,670.05	CRACKNELL, RICHARD D	\$2,045.73
COLE, BRIAN A	\$503.10	CRAGIN, PATRICK J	\$22.58
COLE, DONALD E	\$3,308.21	CRAGIN, PATRICK J JR	\$24.73
COLE, JEFFREY P	\$4,768.70	CRAGIN, PATRICK J JR	\$27.95

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CRAGIN, PATRICK J JR	\$26.87	DELANO, BETH A	\$2,639.13
CRAIG, ALAN B. & MARY LEE	\$2,399.40	DELASANDRO, VERA M	\$932.03
CRETEAU, ROBERT F	\$3,976.09	DELOREY, BECKY G	\$2,426.27
CRISPIN, RICHARD W	\$5,095.50	DELOREY, SHAWN P	\$5,213.75
CROCKER, HELEN	\$3,215.33	DELPHI HOLDING IX, LLC	\$12,164.70
CROSS, PERCY A	\$4,081.77	DEMERS, MARK S	\$4,481.67
CROSS, STEPHEN N	\$1,812.99	DEMERS, TYLER	\$4,098.97
CROTEAU, LEON E	\$3,272.53	DENNETT, JOHN S. & NANCY C.	\$3,361.73
CROVETTI, MICHELLE L	\$3,026.12	DENONCOUR, WILLIAM SCOTT	\$3,457.20
CROWLEY, PAUL	\$306.38	DEPERRIO, JASON A	\$806.40
CUCINOTTA, CHRISTOPHER	\$3,023.98	DERBY, PETER D	\$3,205.63
CUIPA, EDWARD S	\$4,737.52	DEROCHEMONT, KENNETH A	\$3,702.30
CULVER, JAMES F	\$3,940.95	DEROSA, NICHOLAS A	\$3,421.73
CUMBERLAND FARMS, INC.	\$461.17	DERRICO, THOMAS	\$81.70
CUMMINGS, PAUL	\$5,082.60	DERRICO, THOMAS A	\$52.68
CUNNINGHAM, CHRISTOPHER A	\$4,388.15	DERRICO, THOMAS A	\$4,782.23
CUNNINGHAM, MARIAN C	\$3,516.33	D'ERRICO, VINCENT	\$5,089.98
CUNNINGHAM, MARIAN C	\$1,018.02	DERRO, DAVID J JR	\$2,533.77
CUNNINGHAM, WALTER D	\$7,515.33	DESILVIA, JOHN A	\$2,089.80
CURRIER, HAZEN	\$1,925.61	DESMARAIS, ROBERT	\$6,221.03
CURTIS SAND & GRAVEL LLC	\$698.75	DESMOND, CHARLES W	\$4,833.20
CURTIS SAND & GRAVEL LLC	\$1,053.50	DESROCHERS, ROBERT	\$4,347.30
CURTIS, CRAIG	\$2,656.33	DESROCHERS, ROBERT W JR	\$3,567.93
CURTIS, ETHAN	\$2,352.10	DESROSIERS, SHAWN W	\$3,587.27
CUTLER, JASON D	\$3,022.90	DESRUISSEAU, ADAM	\$3,718.43
CUTLIFFE, JESSICA	\$2,245.67	DEUX BOXEUR LLC	\$11,043.47
CUTTER, DAVID B	\$3,176.64	DEVEREAUX, JOHN III	\$4,982.63
CUTTER, DAVID B	\$968.58	DEVOURSNEY, JAMES F	\$2,689.38
CYR, CARROLL J	\$3,080.75	DEWEY, JOHN W	\$3,690.48
CYR, GENE R	\$3,036.87	DEWHURST, JANINE K	\$4,274.20
D'AGATA, JOANNE	\$4,011.90	DEWITT, DANIEL F III	\$2,315.55
DAGLE, MAUREEN	\$986.85	DG STRATEGIC II, LLC	\$10,823.10
DAIGLE, JOHN E	\$5,971.62	DHRR, LLC	\$2,134.95
DAIGLE, LEONARD	\$509.55	DIAMOND, LINDA J	\$1,033.07
DAIGLE, LEONARD R	\$4,782.67	DIANE DUPPER	\$2,139.25
DAIGNEAULT, SUSAN R.	\$2,660.39	DIBENEDETTO, JOHN W	\$2,489.70
DAMON, SCOTT ALLEN JR	\$3,799.05	DICKERSON, BRIAN	\$3,667.90
DAMREN, RICHARD E	\$4,652.90	DICKINSON, MICHAEL	\$1,056.72
DANFORTH, PAUL P	\$5,588.92	DIGAETANO, NICHOLAS JORDAN	\$5,008.42
DANIELS, BRYAN	\$2,061.85	DIMARIO, RICHARD	\$4,216.15
DARBY, DOUGLAS W	\$3,957.08	DIONNE, CRAIG B	\$4,573.05
DASILVA REALITY, LLC	\$120.40	DIONNE, LEO N	\$40.85
DASILVA REALITY, LLC	\$218.23	DIONNE, PETER	\$2,101.63
DASILVA REALITY, LLC	\$1,548.00	DIPIETRO, DEBRA	\$4,204.33
DAUGHERTY, NICOLE	\$3,447.52	DIPIETRO, DOMENIQUE S	\$3,952.77
DAVIES, STEVEN P	\$5,526.58	DIXEY, LORI-ANN	\$2,676.75
DAVIES, STEVEN P	\$1,380.30	DIXON, SCOTT M	\$4,264.52
DAVIS, DONALD	\$3,471.18	DJ REALTY, LLC	\$4,154.88
DAVIS, NANCY K.	\$3,329.27	DOHERTY, DEBORAH & MICHAEL	\$4,022.65
DAVIS, PAMELA	\$875.05	DOIRON, DEBRA	\$2,248.90
DAVIS, PAMELA T	\$2,313.63	DOIRON, ROBERT A	\$2,537.74
DAWSON, RANDALL V	\$2,691.80	DOLAN, JACQUELYN T	\$3,549.65
DAWSON, STEPHEN R	\$2,454.12	DOLBEC, MAURICE G	\$4,388.64
DAY, AUSTIN	\$299.92	DOLBEC, MAURICE G	\$621.35
DAY, JASON	\$2,770.27	DOLIBER, DANA E	\$70.95
DAY, JASON	\$3,373.35	DONAHUE, HEATHER A	\$4,082.85
DC INVESTMENT PROPERTIES, LLC	\$3,256.18	DONNELL, TIMOTHY G	\$2,011.46
DEARBORN, SUSAN B	\$3,475.48	DONOVAN, CHRISTOPHER J	\$4,942.85
DECATO, DONNA L	\$2,876.70	DONOVAN, JAMES G	\$2,913.50
DEGENNARO, ALICE	\$5,634.08	DORE, JACOB R	\$4,899.85

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
DOSTIE, TERI-SUE	\$2,136.02	EASLEY, LINDA G	\$2,473.07
DOTTER, DALLAS G	\$2,557.81	EASLEY, LINDA M	\$4,033.40
DOUCETTE, ALAN	\$1,380.30	EASTEP, JANE P	\$3,098.15
DOUCETTE, ALAN N	\$3,751.98	EASTMAN, PENNY E	\$4,294.63
DOUCETTE, ANDREW A	\$3,051.93	EASTMAN, SHAWN	\$6,192.00
DOUCETTE, DANIEL R	\$3,618.45	EATON, GARY P	\$4,108.77
DOUCETTE, TRAVIS ROBERT	\$4,904.15	EBBSON, SYLVIA	\$4,890.17
DOUGHERTY, SEAN P	\$60.20	EDSON, CHRISTINA H	\$2,660.63
DOUGHERTY, SEAN P	\$4,313.97	EDWARDS, DAVID R	\$4,173.15
DOUGLASS, DUANE G	\$1,935.64	EDWARDS, SCOTT G	\$3,504.50
DOUGLASS, WALTER R JR	\$3,814.10	EGNEW, HENRY WALTER	\$6,886.45
DOWLING, JUSTIN E - TRUSTEE	\$8,799.95	ELDRIDGE, ROBERT M	\$2,919.70
DOWLING, NORMA E	\$3,236.83	ELDRIDGE, SALLY J	\$2,466.38
DOWLING, REGINA G., TRUSTEE	\$3,815.18	ELLIA, ROSE V	\$2,747.70
DOWNING, CLAIRE	\$3,049.77	ELLIS, BRANDON D	\$784.75
DREW, DAWN I	\$1,767.28	ELM ST REALTY, LLC	\$22,336.35
DUBANIEWCZ, ALANA M	\$4,664.42	ELMORE, DAVID J	\$3,112.12
DUBAY, DEBRA A., TRUSTEE	\$3,599.22	EMERY, CHERYL A	\$2,572.48
DUBAY, JOSEPH R	\$2,635.90	EMERY, DONALD R	\$2,720.83
DUBAY, REBECCA S	\$1,501.78	EMERY, EMILY A	\$1,127.68
DUBE, ELAINE	\$3,011.08	EMERY, GEORGE R	\$2,978.83
DUBE, ROBERT M	\$3,224.58	EMERY, GEORGE R	\$1,177.13
DUBOIS, GARRETT D	\$5,855.53	EMERY, GREG	\$4,072.10
DUBOIS, JEFFREY L	\$169.85	EMERY, JOHN	\$906.22
DUBOIS, JEFFREY L	\$5,424.45	EMERY, RACHEL	\$3,889.35
DUBOIS, KANDICE M	\$3,643.18	EMERY, ROGER L III	\$107.50
DUCKWORTH, MARK C	\$4,263.45	EMMONS, BONNIE L	\$955.68
DUGAL JR., DANIEL	\$4,201.10	EMMONS, SCOTT T	\$5,544.85
DUMAIS, SUSAN R	\$2,374.67	ENGELSMAN, SANDRA M	\$3,054.08
DUMAS, MICHAEL G	\$2,283.30	ENGLAND, MARTIN A	\$2,851.98
DUMONT, GREGORY M	\$5,262.13	EPSTEIN, JEFFREY A	\$5,922.17
DUMONT, KATHRYN ANN	\$5,285.78	ERLICH, MARK	\$10,556.50
DUMONT, KEVIN T	\$4,966.50	ESPOSITO, BRUCE ADAM	\$5,221.27
DUMONT, STEPHEN P	\$5,874.87	ESTES, JANICE	\$870.75
DUMONT, TRACY STAR	\$3,914.08	ESTES, SANDRA L	\$3,526.75
DUNNE, KARA G.S.	\$5,695.35	ESTY, STEVEN	\$3,201.35
DUPUIS, JOSEPH R	\$5,085.83	EVANS, AUSTIN C	\$3,444.30
DUPUIS, JOSEPH R	\$1,496.40	EVANS, WILLIAM & JEAN	\$2,067.21
DUPUIS, JOSEPH R	\$89.23	EVERETT, RITA	\$2,118.50
DUPUIS, JUSTIN	\$5,673.85	EVES, MARK W	\$3,017.52
DUPUIS, ROBERT L	\$4,089.82	EWING, BRIAN	\$4,119.40
DURAND, RENE P	\$2,605.80	EXEL, MARK	\$392.37
DURGIN, DANIELLE	\$3,111.05	EXEL, MARK	\$3,201.35
DURGIN, ROBERT T	\$207.48	F & P ME PROPERTY, LLC	\$6,065.15
DUROCHER, LAWRENCE R	\$2,955.87	FAGONE, MICHAEL J	\$3,108.90
DUROCHER, RONALD C	\$2,897.12	FAIELLA, JAMES M	\$9,484.72
DUTCH, ERIK W	\$4,861.15	FAIRFIELD, BENJAMIN RC	\$1,931.78
DUTCH, KENNETH H	\$2,483.25	FAIRPOINT/NO NE TELEPHONE	\$2,768.13
DUTCH, KENNETH H	\$3,888.01	FALKENBURG, REBECCA D	\$4,338.70
DUTCH, KENNETH H	\$722.40	FALL, DAVID W	\$165.55
DUTCH, LINDA	\$3,767.59	FALLO, SUSAN	\$641.78
DUTIL, PATRICIA - LIFE ESTATE	\$1,174.97	FALLON, SARA D	\$2,047.87
DUTIL, PATRICIA - LIFE ESTATE	\$4,066.41	FARAH, BARBARA	\$3,341.10
DWYER, JULIA	\$3,507.73	FARNSWORTH, MARK & MARILYN	\$2,428.42
DYER, AMANDA	\$840.65	FARREN, AMY	\$5,078.30
DYER, LEE W	\$2,925.08	FARREN, BYRAN R	\$4,693.45
DYER, LORETTA ANN	\$1,174.97	FAT & HAPPY, INC.	\$7,578.75
DZIENGELESKI, ALAN M	\$4,323.65	FAUNCE, FREDERICK R	\$3,974.27
EAMES, STEVEN	\$2,754.05	FECTEAU, LORI J	\$2,586.45
EARLE, GARY H	\$940.62	FECTEAU, RICHARD P.	\$5,565.28

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
FEENEY, GEORGE M JR	\$941.70	FRANCIS, PETER J	\$4,044.15
FEENEY, SARAH	\$1,373.85	FRANCO, RAYMOND F	\$3,949.55
FEENSTRA, JESSICA A	\$61.28	FRANK LAMOTHE & CYNTHIA	\$39.78
FENCIK, RHONDA	\$4,515.00	FRECHETTE, DENISE S	\$3,789.89
FENDERSON, AARON S	\$4,673.02	FRECHETTE, DENISE S	\$539.65
FENDERSON, JAMIE C	\$1,472.75	FRECHETTE, ROBERT R, ESTATE	\$7,138.00
FENDERSON, JAMIE C	\$4,409.65	FRIZZELL, RAYMOND F	\$3,528.15
FENDERSON, JEREMY D	\$765.40	FROST III, FLOYD R	\$4,453.72
FENDICK, JEFFREY	\$5,152.47	FROST, HERBERT J JR	\$2,976.68
FERNALD, BRIAN	\$4,757.95	FRYE, DAVID A	\$1,356.65
FERNALD, LINDA S. REV TRUST	\$7,251.95	FULCHER, MELANIE F	\$2,863.80
FERNALD, TIMOTHY W	\$1,645.82	FULLER, MICHAEL P	\$3,268.00
FERNEE, BRIAN & JULIE, TRUSTEES	\$3,806.61	GAGNE, ADAM P	\$4,135.52
FERRANTO, JOSHUA	\$3,218.55	GAGNE, MATTHEW D	\$3,432.48
FERRARO, JOHN & JUDITH	\$4,224.75	GAGNE, PATRICK	\$3,242.42
FERRY, ERIC J	\$1,414.70	GAGNE, PATRICK R	\$993.30
FIEL, ANDREW	\$2,621.37	GAGNE, PETER	\$3,952.77
FIEL, SHILO A	\$2,146.77	GAGNON, TYLER MICHAEL	\$4,456.95
FIFIELD, CHARLES R	\$2,392.95	GAJDOS, ROBERT	\$3,477.62
FILIPPONNE PROPERTIES, LLC	\$2,002.73	GALE, MARCUS P	\$1,956.83
FILIPPONNE PROPERTIES, LLC	\$2,915.40	GALEMMO, CHARLES A	\$2,851.98
FILIPPONNE, JUDE B	\$4,721.40	GALEUCIA, QUINTEN	\$5,645.90
FINDLAN, GREG	\$3,746.37	GALLAGHER, JEAN	\$2,514.42
FINN, JAMES L	\$2,166.13	GALLAGHER, MARTHA	\$3,305.62
FISETTE, KARYN D	\$6,065.15	GAMBLE, PETER	\$3,292.73
FISETTE, KARYN D	\$1,733.98	GARAFOLO, JOHN F	\$5,921.77
FISH, ALLYSON	\$3,055.15	GARAFOLO-PLACHOWICZ, GINA	\$4,681.63
FISHER, JEFFERY A	\$1,849.00	GARCIA, MANUEL	\$2,323.66
FITTING, KIM L	\$2,824.30	GARDENT, PHILIP J	\$3,121.80
FITZGERALD, THERESA M	\$2,787.48	GARLAND, STEPHEN M	\$2,850.90
FIVE CORNER HOLDINGS, LLC	\$3,231.45	GARNEAU, ELAINE R	\$2,490.91
FLANIGAN, PATRICK J	\$2,848.75	GARVIN, STEVEN	\$2,527.32
FLEIG, WILLIAM H	\$3,556.85	GASPAR, CHARLES E	\$2,246.73
FLENARD, MARK D	\$2,730.50	GATCOMB, JEREMY, TRUSTEE	\$3,433.55
FLETCHER, JOYCE K. 1996 TRUST	\$366.58	GAUDETTE, ALICE C	\$592.32
FOLEY, GAIL	\$732.08	GAUDETTE, ALICE C	\$599.85
FOLEY, JENNIFER A	\$2,844.45	GAUDETTE, ALICE C	\$22.58
FOLSOM, ELAINE H. LIFE ESTATE	\$3,759.27	GAUDETTE, ALICE C	\$22.58
FOLSOM, JOHN H II	\$249.40	GAUDETTE, ALICE C	\$22.58
FOLSOM, JOHN H III	\$5,627.63	GAUDETTE, ALICE C	\$24.73
FOLSOM, TRUSTEE, ELAINE H	\$2,627.30	GAUDETTE, ALICE C	\$26.87
FONTNEYNE, CORY M	\$3,999.00	GAUDETTE, ALICE C	\$26.87
FORBES, BRANDEN	\$2,553.13	GAUDETTE, ALICE C	\$599.85
FORBES, CHRISTOPHER H	\$5,253.53	GAUDETTE, ALICE C	\$22.58
FORBES, JANE E	\$4,620.56	GAUDETTE, MICHAEL S	\$3,277.68
FORD, DANIEL	\$1,352.35	GAUTHIER, ERIN	\$3,193.83
FORD, DANIEL F	\$1,586.70	GEG BUILDERS, LLC	\$3,607.70
FORD, ERIC C	\$984.70	GEIBEL, PETER	\$3,114.27
FORSYTH, MAREN	\$2,956.25	GELETKA, RICHARD K	\$2,841.23
FORTE, JOSEPH M	\$3,467.95	GELINAS, JANIS	\$3,133.62
FORTIN, CONRAD N	\$2,818.65	GENDRON, AMANDA	\$2,401.55
FORTIN, COTY R	\$3,720.58	GENEST, RICHARD P	\$1,149.18
FORTIN, DONALD A	\$4,472.00	GENEST, RICHARD P. REV. TRUST	\$6,265.19
FORTIN, KENNETH P	\$4,812.34	GENTIL, GEORGE J	\$4,365.58
FORTY-THREE MAIN STREET, LLC	\$2,703.63	GENTIL, GEORGE J	\$566.53
FOSBERG, WALTER	\$1,403.79	GEORGE, ROBERT J	\$2,526.25
FOSTER, MATTHEW C	\$3,543.20	GERALD & KATHLEEN FOSTER	\$3,416.35
FOURNIER, CURTIS F	\$4,394.60	GERHART, JAMES R	\$2,293.55
FOURNIER, JEFFREY M	\$3,290.37	GERRISH, STEVE R	\$2,148.92
FOX FARM HILL ESTATES, LLC	\$9,435.28	GERRISH, STEVE R	\$1,926.40

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
GERRY, ROBERT JR	\$3,921.60	GREAT WORKS CREMATORY, LLC	\$3,100.30
GERRY, WILLIAM E	\$2,611.17	GREAT WORKS PROPERTIES, INC.	\$1,079.30
GEYER, POLLY S	\$2,015.62	GREAT WORKS REG LAND TRUST	\$82.78
GEYSTER, JOHN J	\$4,135.52	GREAT WORKS REG LAND TRUST	\$36.55
GIBSON III, RICHARD A	\$1,136.27	GREAT WORKS REG LAND TRUST	\$216.08
GIBSON JR, RICHARD A	\$4,378.47	GREAT WORKS REG LAND TRUST	\$58.05
GIBSON, ALEXIA J	\$986.85	GREAT WORKS REG LAND TRUST	\$252.62
GIBSON, BRANDON E	\$1,144.88	GREAT WORKS REG LAND TRUST	\$21.50
GILBERT, JAMES A	\$4,068.64	GREAT WORKS REG LAND TRUST	\$520.30
GINNETT, SUSAN C	\$2,466.38	GREEN SHADOW PROP MAINT	\$3,222.85
GIRARD, MAURICE R	\$1,644.75	GREEN, CHRIS	\$3,292.73
GIULIANO, NANCY A	\$2,754.15	GREENE, JONATHAN	\$5,830.80
GLANVILLE, TRUSTIE, LAURIE	\$781.53	GREVE LIVING TRUST	\$6,410.23
GLASTETTER, DAMON	\$2,185.48	GRIFFIN, JACKSON T	\$3,710.90
GLIDDEN, ELISABETH G	\$986.85	GRIFFIN, JOANNA A	\$5,700.73
GLIDDEN, ROBERT P	\$4,189.27	GRIFFIN, JUSTIN	\$1,931.18
GLOBAL RESOURCES TOWERS, L.P.	\$2,173.65	GRIFFIN, WILLIAM	\$3,518.48
GNIRK, PAUL	\$3,789.37	GROMYKO, KIM D	\$2,355.32
GOGAN, TRACEY L	\$3,006.77	GROVER, ROBERT L	\$1,157.77
GOLDENBERG, TODD & PATTI L.	\$1,741.50	GROVER, ROBERT L	\$135.45
GOLDENBERG, TODD & PATTI L.	\$3,284.79	GROVER, ROBERT L	\$90.30
GOLDMARK, LLC	\$4,081.77	GROVER, ROBERT L	\$3,092.77
GOLDWASSER, SANFORD	\$2,481.10	GROVER, ROBERT L	\$216.08
GOLET, WALTER	\$5,362.10	GROVER, ROBERT L	\$204.25
GOMES, RICHARD B	\$4,268.83	GROVER, ROBERT L	\$921.28
GOODMAN, SUSAN	\$2,386.10	GROVER, ROBERT L	\$1,007.27
GOODRICH, SPENCER E	\$5,380.38	GUILEMETTE BROS., INC.	\$1,108.32
GOODRICH, SUNSHINE D	\$142.98	GUILEMETTE BROS., INC.	\$1,411.48
GOODRICH, SUNSHINE D	\$36.55	GUILLORY, THOMAS J	\$3,252.95
GOODWIN, DANIEL R	\$2,295.79	GUIVENS, BRANDON E	\$5,650.20
GOODWIN, DANIEL R	\$1,282.47	GUPTILL, CECIL W	\$2,126.30
GOODWIN, JANIS	\$1,726.02	GUPTILL, CONOR	\$5,036.38
GOODWIN, JOHN S	\$3,370.12	GUPTILL, EDWIN H	\$2,342.62
GOODWIN, RICHARD D., ESTATE	\$793.35	GUPTILL, MICHAEL	\$1,653.35
GOOKIN, RANDY L	\$2,808.98	GUPTILL, RALPH W	\$2,528.40
GORDON, CEDAR	\$3,123.95	GUPTILL, RALPH W	\$2,980.98
GORMAN, SCOTT D	\$3,874.30	GUPTILL, RALPH W	\$2,573.42
GOSBEE, WILBER L	\$3,878.60	GUPTILL, ROGER L	\$1,965.75
GOSSELIN, BRIAN	\$3,121.80	GURLIACCIA, JOHN D	\$4,608.52
GOSSELIN, MICHAEL P	\$3,573.30	GUY, JAMES W	\$183.83
GOSSER, RYAN M	\$979.33	H.P., CYCLES, INC.	\$801.95
GOSSER, RYAN M.,	\$5,817.90	HACKETT, BRUCE H	\$2,174.25
GOUETTE, CHRISTOPHER ALAN	\$2,803.60	HADAWI, KRISTEN	\$4,799.88
GOUETTE, TERRY	\$3,006.77	HAFFORD, MARK	\$3,486.61
GOULD, JOSIAH VINCENT	\$2,933.68	HAFFORD, MARK	\$345.08
GOULET, MICHAEL R	\$3,643.82	HAFFORD, PAUL K	\$2,602.41
GOVE, ERNEST J III	\$2,594.61	HAGGERTY, DANIEL C	\$2,629.45
GRAHAM, MATTHEW	\$3,608.77	HALL, AIMEE R	\$2,004.87
GRANT, BETH A	\$2,526.25	HALL, ANDREW D	\$2,295.13
GRANT, DOUGLAS E	\$1,291.07	HALL, ARTHUR L JR	\$4,690.22
GRANT, JEANNE L	\$3,205.65	HALL, ARTHUR SR & GLADORA	\$4,397.83
GRANT, LLOYD L	\$351.53	HALL, ARTHUR SR & GLADORA	\$55.90
GRANT, ROBERT H	\$1,955.43	HALL, ARTHUR SR & GLADORA	\$67.72
GRANT, ROBERT H	\$2,583.46	HALL, ARTHUR L. JR TRUSTEE	\$3,051.93
GRASSI, DONALD L	\$4,546.17	HALL, ARTHUR L. JR, TRUSTEE	\$3,157.27
GRAY, DAVID W	\$2,958.10	HALL, BETTY TRUSTEE	\$4,511.77
GRAY, ISRAEL J	\$2,979.90	HALL, CAROLYN M	\$4,437.60
GRAY, MATTHEW D	\$7,056.30	HALL, DANA E	\$80.63
GRAY, STEPHEN E	\$4,390.30	HALL, DANA E	\$211.77
GRAY, STEPHEN E	\$909.45	HALL, DAWN-MARIE	\$3,394.85

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HALL, EIRIK E	\$2,241.38	HIGGINS, MARGARET R	\$2,138.17
HALL, ELIZABETH G	\$1,684.77	HILFER, THOMAS C	\$4,953.60
HALL, ELIZABETH, TRUSTEE	\$4,033.40	HILL, CAROL ANN	\$3,021.65
HALL, GLADORA G., TRUSTEE	\$2,459.60	HILLS, WILLIAM H	\$4,874.05
HALL, JASON R. & ELIZABETH	\$4,764.40	HILTON, BARBARA A	\$933.10
HALL, JOYCE S	\$2,518.73	HILTON, BRITTANY L	\$2,930.45
HALL, RITCHIE I	\$3,942.02	HILTON, DALE H	\$3,385.14
HALL, ROGER T	\$3,258.03	HILTON, JOEL R	\$4,083.13
HALL, SIDNEY M JR	\$2,445.63	HINES, RONALD D	\$903.00
HALL, STANLEY L	\$3,089.67	HINTERMEISTER, CHARLES	\$5,642.67
HALL, VERONICA J REV TRUST	\$90.30	HNATOW, KEITH A	\$4,481.67
HALVERSON 2020 LEGACY TRUST	\$1,621.10	HOBBS, DARRELL	\$1,324.40
HAMMOND ROAD REALTY TRUST	\$1,126.60	HOBBS, MONIE	\$4,886.95
HANCHETT, DAVID	\$2,455.30	HOBGOOD, VAN A	\$3,054.08
HANNAFORD BROS. CO., LLC	\$47,304.30	HOBSON, ERIC	\$410.65
HANNON, MARY	\$2,755.23	HOBSON, ERIC J	\$5,648.05
HANSEN, DARLENE M	\$2,049.37	HODGSON, MICHAEL J	\$2,898.20
HANSON, BRUCE A	\$3,967.83	HODURSKI, JEANNE	\$2,162.90
HANSON, KAREN J	\$261.22	HOFFMAN, R TODD	\$5,405.10
HANSON, KAREN J	\$68.80	HOGAN, CONNOR H	\$953.53
HANSON, KAREN J	\$1,305.05	HOGAN, JUSTINE L	\$1,443.73
HANSON, RICHARD J	\$2,780.81	HOLDER, JOHN M	\$2,112.38
HANSON, SHARI, DAVID, DAVID & RO	\$56.97	HOLLER, BRADLEY MICHEL	\$3,404.52
HARDMAN, AL	\$3,843.41	HOLLIDAY, ALYSON M	\$5,043.90
HARDMAN, AL	\$169.85	HOLMES, MELISSA	\$1,875.87
HARDY, PATRICIA JEAN	\$3,410.79	HOLSHOUSER, ALLEN A	\$2,566.73
HARLAN, JOSEPH F	\$3,303.48	HOLT-CORTI, CAMERON	\$2,976.68
HARRIMAN, STEVEN	\$518.15	HOLTON, HENRY H	\$2,617.63
HARRIMAN, STEVEN	\$2,426.27	HOOKE II, RICHARD A	\$1,756.55
HARRINGTON, MICHELLE TUTTLE	\$37.63	HOOVER, ROBERT E	\$1,545.85
HARRIS, FRANK M & DEBORAH	\$1,887.70	HORNE, DAVID K	\$2,581.07
HARRIS, MEGAN M	\$2,011.32	HOULE, ERNEST D	\$3,028.34
HARRIS, MICHELLE R	\$1,765.15	HOULE, OSCAR J	\$4,125.85
HARRIS, SCOTT A	\$2,798.23	HOUSE, KRISTEN L	\$5,748.03
HARRISON, LINCOLN	\$3,535.67	HOUSTON, ANNA	\$2,245.67
HART, LYNN D	\$5,212.63	HOUSTON, BETH M	\$7,599.17
HART, WILLIAM	\$4,245.17	HOUSTON, WILLIAM AARON	\$4,397.83
HARTFORD, CHARLES L	\$3,323.82	HOVEN, MARK C	\$6,766.05
HARTFORD, CHARLES L	\$1,274.95	HOWARD, DONALD L JR	\$2,919.07
HARTFORD, ROGER K	\$2,660.63	HOWARTH, DAWN M	\$3,174.48
HARTIGAN, DENNIS P	\$1,658.73	HOWARTH, ROSANNA E	\$2,130.77
HARTIGAN, DENNIS P	\$2,732.65	HOWATT, RYAN A	\$3,780.77
HARTMANN, ERNEST, ESTATE OF	\$1,271.72	HOWE, GEOFFREY S	\$3,494.83
HASHEM, DANIEL F	\$3,369.53	HOWE, TAMMY J	\$5,614.73
HAYES, EUGENE A	\$4,303.90	HOWELL, MATTHEW W	\$604.15
HEALD, DAVID B	\$2,556.35	HOWES, SANDRA JANE	\$3,257.25
HEALY, CAILYN	\$5,122.38	HUANG, ZHONG S	\$3,269.08
HEATH, STEPHEN	\$3,985.02	HUBERT, PHILLIP D	\$2,904.65
HEBERT, JOSHUA R	\$5,344.90	HUDON, DAVID J	\$3,565.77
HEITMANN, ERIK W	\$4,495.65	HUFF, G EDWARD	\$3,072.35
HENRY, JAMES D	\$3,932.35	HUFFMAN, WILLIAM L	\$2,411.23
HERRICK, BRIAN E	\$3,604.48	HUFFSTATER, GARY P	\$2,495.07
HERSOM, CHRISTOPHER	\$3,082.02	HUGHES, ROBERT G	\$2,471.42
HERSOM, SAMANTHA J	\$3,269.08	HUGHES, RUSSELL H	\$2,058.63
HERTEL, LORA C	\$1,125.52	HUNNEWELL, NICHOLAS B	\$4,706.35
HETT, DANIEL	\$3,429.25	HUNT, ELIZABETH M	\$2,942.27
HEWITT, JOSEPH B	\$3,504.50	HUNT, MEGAN B	\$2,229.55
HICHENS, BENJAMIN W	\$3,238.98	HUNTRESS, GAYLE L	\$3,257.25
HICKEY, GREGORY J	\$3,356.15	HUNT-WHATLEY, CYNTHIA L	\$2,041.42
HIGGINS, CHARLES XAVIER	\$2,431.65	HUPE, RICHARD A	\$3,116.43

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HUPE, RICHARD A	\$506.32	JONES, BRADLEY R	\$70.95
HUPE, RICHARD A	\$4,273.13	JONES, BRADLEY R	\$3,180.93
HUPPE, JANICE P	\$4,088.22	JONES, BRADLEY R	\$1,406.10
HURLEY, TIMOTHY J	\$2,119.90	JONES, BRIAN W	\$4,444.05
HUSSEY SEATING CO	\$20,674.40	JONES, NATHAN A	\$2,521.95
HUSSEY SEATING CO	\$9,039.67	JONES, STEVEN	\$4,912.75
HUSSEY SEATING CO	\$21,993.43	JORDAN, BRUCE R	\$240.80
HUSSEY SEATING CO	\$7,685.17	JORDAN, BRUCE R	\$3,611.49
HUSSEY SEATING CO	\$7,390.62	JORDAN, JASON T	\$5,498.63
HUTCHINS, BRIAN J	\$4,513.92	JORDAN, SCOTT E	\$4,103.27
HUTCHINS, JOHN S	\$3,660.37	JORDEN, HEIDI	\$4,817.08
HUTCHINSON, FLINT A	\$2,890.68	JULSONNET, ALEXIS M	\$2,577.88
HUTCHINSON, JUDITH A	\$4,100.05	JUNKINS, CAROL A	\$3,355.08
HUTCHINSON, LENORAGENE N	\$2,091.95	JUSSEAUME, RONALD R	\$2,944.43
HUTTON, JOHN J IV	\$3,291.65	KANTOLA, JOEL Q	\$1,444.80
IANELLO, KATHERINE R	\$4,849.14	KAPLY, ELLEN M	\$3,752.83
ILGENFRITZ, JASON C	\$3,157.27	KAPLY, LEONARD R JR	\$2,047.87
IMHOFF, PHILIP M	\$3,369.05	KAREN DONNDELINGER	\$2,858.43
INGALLS, CHRISTOPHER	\$3,901.18	KDK PROPERTIES	\$1,349.13
IVEY, NICHOLE T	\$5,870.58	KDK PROPERTIES, LLC	\$830.97
J.B.J. MACHINE COMPANY, INC	\$2,396.17	KEARNS FAMILY LIVING TRUST	\$3,289.50
J.B.J. MACHINE COMPANY, INC	\$1,955.43	KEARNS, CHRISTOPHER	\$3,866.77
JACKSON-ROSEN, LAWRENCE M.	\$7,044.48	KEARNS, DANIEL	\$2,967.00
JACOB, MELISSA D	\$2,644.50	KEARNS, KYLE B	\$4,055.97
JACOBS, WENDY P & DORIAN W	\$3,770.02	KEEFE, JENNY M	\$2,854.12
JACQUES, ROLAND P	\$3,948.22	KEEGAN, KENDRA L	\$4,758.82
JALBERT, JONATHAN	\$5,767.37	KEENAN, CATHERINE M	\$825.60
JALBERT, PAUL	\$2,779.95	KEENE, KATIE ELIZABETH	\$1,982.30
JAMES, GAIL M,TRUSTEE	\$2,343.50	KEEVAN, ANN M	\$3,071.27
JAMES, RAYMOND W	\$3,145.45	KEGLEY, JAYME J	\$2,279.06
JANOCHA, DAVID A	\$5,461.00	KELEWAE, GENE M	\$4,868.67
JANOUSEK, JEFFERY	\$126.85	KELLEHER, JAMES J	\$4,952.52
JANOUSEK, JEFFERY D	\$3,788.30	KELLEY, BRYAN	\$4,095.75
JAROCHYM, CHRISTOPHER M	\$1,795.25	KELLEY, DANIEL B	\$2,726.20
JD INVESTMENTS, LLC	\$25,027.07	KELLEY, EUGENE O	\$3,757.12
JELLISON, EDWARD J JR	\$2,987.43	KELLIS, MICHAEL A	\$9.67
JENKINS, NATHAN	\$4,841.80	KELLIS, MICHAEL A	\$330.03
JENNIFER, WILLIAMS S	\$4,718.17	KELLMAN, PETER	\$1,820.80
JEPSON, TIMOTHY R	\$3,123.95	KELLY, COLLEEN SUSAN	\$7,545.42
JERALDS, ALAN P	\$2,114.52	KELLY, JOHN J	\$2,732.65
JEWELL, BRIAN P	\$4,976.17	KENDALL, ROBERT N JR	\$3,547.50
JLP HOLDINGS, LLC	\$4,610.67	KENNEBUNK SAVINGS BANK	\$9,238.55
JOHN AND DEBORAH HARVEY TRUST	\$4,729.83	KENNEDY, BRIAN R	\$2,722.98
JOHNSON, BRANDON A	\$4,494.58	KENNEDY, JOHN	\$5,872.73
JOHNSON, BRYAN S	\$2,011.46	KENNEDY, PAUL G	\$5,361.03
JOHNSON, DAVID	\$3,422.80	KENNETH L ALLEN	\$2,510.98
JOHNSON, ELIZABETH	\$4,171.00	KENNEY, QUINN M	\$3,888.27
JOHNSON, GLENDON W	\$1,628.62	KENNEY, WILLIAM	\$4,996.60
JOHNSON, JEREMIAH D	\$3,590.50	KENNEY, WILLIAM M JR	\$119.32
JOHNSON, JUNE E	\$2,703.88	KEOHAN, JOHN J, JR TRUSTEE	\$2,765.20
JOHNSON, KRISTIN	\$1,840.40	KERKELA, ALAN K	\$4,846.10
JOHNSON, MICHAEL D JR	\$2,587.52	KERN, EVERETT S & LINDA A,	\$809.47
JOHNSON, MICHAEL D JR	\$1,879.10	KERN, EVERETT S & LINDA A,	\$873.97
JOHNSON, MICHAEL D SR	\$4,171.00	KERN, EVERETT S. & LINDA	\$3,252.95
JOHNSON, MICHAEL D SR	\$4,014.05	KERR, JOHN L	\$3,479.92
JOHNSON, RUSSELL W., TRUSTEE	\$2,910.02	KEZAR, JAMES, DEBORAH, TIM	\$5,379.30
JOHNSON, SETH M	\$4,207.55	KEZAR, TIMOTHY C	\$3,504.50
JOHNSON, SHERRY TRUSTEE	\$5,078.30	KILLEEN, ROBERT W	\$4,262.38
JOHNSON, STEVEN E	\$7,114.35	KIMBALL, GLEN W	\$3,843.41
JOHNSON, VINCENT E	\$2,907.87	KIMBALL, JAMES P	\$2,721.90

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
KINCH, LAWRENCE V III	\$3,375.50	LANGELIER, LEO H III	\$3,228.23
KING, BARBARA J	\$2,265.02	LANGELIER, LEO H JR	\$2,610.10
KISHIMOTO, MARIANNE	\$3,642.10	LANGELIER, LINDA I	\$2,813.27
KLAUSMAN, JERRY B	\$3,408.56	LANGTON, BRIAN P	\$4,341.92
KLAUSMAN, VON E	\$2,708.34	LANGTON, LORI J	\$2,537.00
KLEINROCK, RANDOLF M	\$9,347.13	LANOUELLE, MICHAEL E	\$2,497.60
KNEELAND, MARY	\$2,635.90	LAPIERRE, DAVID M	\$3,345.40
KNEELAND, TODD & PRUITT, A	\$3,329.27	LAPOINTE, ELIZABETH	\$8,385.00
KNIGHT, CHRISTINE M	\$31.17	LAPOINTE, GERARD A	\$19.35
KNIGHT, LARRY F	\$1,235.18	LAPPIN, DONALD P	\$3,495.53
KNOWLES, HOLLIE S	\$3,738.85	LARA, PATRICIA E	\$2,081.20
KNOWLES, KENNETH	\$2,771.35	LAROSE, PATRICIA J	\$1,654.66
KNOWLES, TANYA S.M.	\$3,591.58	LARRABEE, ALAN D	\$2,474.65
KNOX, BRUCE R JR	\$2,882.08	LARRABEE, JOHN L	\$2,442.40
KOCEK, SHELLY	\$5,904.98	LATORELLA, WILLIAM P	\$4,998.75
KOELKER, JARED B	\$2,901.43	LAUDA, JOSEPH J	\$4,263.45
KOELKER, JESSE A	\$6,754.23	LAUGHLIN, HENRY A. III,	\$138.67
KOELKER, JON M	\$2,591.26	LAUGHLIN, HENRY A. III,	\$29.03
KOELKER, JONATHAN J	\$3,271.23	LAURA BETH CASHELL & THOMAS	\$4,885.88
KOELKER, THOMAS J	\$3,297.02	LAURION, PAUL J	\$1,667.32
KOMOLA, THOMAS W	\$2,886.37	LAUZE, JOSEPH R	\$3,003.55
KONDOS, LORI A.	\$3,596.95	LAVERDE, MICHAEL	\$3,953.85
KOTCH, BEVERLY E	\$2,021.00	LAVIGNE, LEO R	\$2,714.38
KRAUSS, KIM B	\$3,127.18	LAVIGNE, LEO R	\$2,438.10
KRUEGER, RONALD	\$4,594.55	LAYTON, DANIEL M	\$3,651.77
KVINLAUG, DAVID J	\$886.87	LEBANON ROAD REALTY TRUST	\$4,971.88
L.P. GAS PROPERTIES VI, LLC	\$2,041.42	LECLAIR, STEPHEN	\$4,650.45
LABRECQUE, RICHARD A	\$3,430.86	LEDGEWOOD PROPERTIES, LLC	\$913.75
LACHANCE, STEVEN R	\$5.38	LEECH, ADAM W	\$3,379.80
LADLOW, BRIAN	\$848.18	LEEMAN TIMOTHY E. & CINDY H	\$850.33
LADRIE, LAWRENCE W	\$3,436.77	LEEMAN TIMOTHY E. & CINDY H	\$3,240.05
LAFLAMME, GUY N & ROMAINE	\$2,121.85	LEGERE, ROBERT J	\$3,316.37
LAFOND, CLAIRE A	\$2,220.95	LEIGHTON, ROBERT	\$2,010.25
LAFRANCE, WAYNE	\$4,713.88	LELAND, EDWARD R	\$2,485.34
LAFRENIERE, ASTI	\$38.70	LEON, LEE M	\$6,438.17
LAFRENIERE, STEPHEN M	\$707.35	LESLIE, FORREST L JR	\$4,030.18
LAFRENIERE, STEPHEN M	\$1,535.10	LESSARD, BENJAMIN P	\$3,179.85
LAFRENIERE, WILLARD R	\$3,200.27	LESSARD, IAN M	\$4,086.08
LAFRENIERE, ZACHARY	\$2,416.60	LESSARD, JAYSON L	\$5,146.02
LAFRENIERE, ZACHARY S	\$102.12	LESSARD, TIMOTHY	\$4,362.35
LAGO, EDWARD	\$1,840.40	LESSARD, TIMOTHY N	\$2,348.88
LAING, DENNIS M	\$2,412.30	LETOURNEAU, DANIEL G	\$3,605.91
LAKEMAN, JEFFREY A	\$822.37	LETOURNEAU, JUSTIN	\$4,157.02
LALLY, NICOLE P	\$2,171.50	LEVASSEUR, DENNIS A	\$474.08
LAMBERT, MURIEL L	\$4,180.67	LEVASSEUR, KEVIN D	\$3,188.45
LAMBERT, ROBERT	\$5,221.27	LEVASSEUR, MARGARET A	\$1,317.95
LAMBERT, ROBERT J	\$4,025.87	LEVESQUE, NATHAN W	\$3,374.43
LAMBERT, THOMAS R	\$3,496.98	LEVESQUE, SCOTT V	\$3,432.48
LANCTOT, JEFFREY	\$4,860.08	LEVY-MASCIS, MARY E	\$3,610.93
LANDRIGAN, ROBERT W JR	\$560.07	LEWIS, AARON G	\$2,735.88
LANDRIGAN, ROBERT W JR	\$45.15	LEWIS, BENJAMIN C	\$4,058.12
LANDRIGAN, ROBERT W JR	\$5,586.78	LEWIS, CASSANDRA	\$2,180.10
LANDRIGAN, ROBERT W SR	\$2,944.43	LEWIS, CHLOE	\$4,270.97
LANE, ANDREW M	\$3,690.48	LEWIS, JACOB	\$2,530.55
LANE, CARROL A	\$2,518.73	LEWIS, JONATHAN I	\$3,356.15
LANE, JONATHAN	\$3,264.77	LEWIS, MATTHEW J	\$2,770.78
LANE, TERRI A	\$3,453.98	LEWIS, REBECCA	\$2,242.45
LANE, TROY A	\$2,941.20	L'HEUREUX FAMILY TRUST	\$2,518.73
LANG, Y	\$2,554.20	LIL KBAMM FARM LLC.	\$165.55
LANGELIER, JASON G	\$2,871.33	LINK, ROGER A JR	\$2,381.13

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LINSCOTT, CRAIG	\$2,493.14	MACLEOD, LARRY N	\$3,933.72
LINSCOTT, CRAIG O	\$835.28	MACLEOD, SCOTT	\$4,811.70
LINSCOTT, MICHAEL A	\$4,603.84	MACLEOD, TODD M	\$3,197.05
LINSCOTT, SHAWN MICHAEL	\$3,236.83	MACMILLAN, JOHN J	\$2,562.27
LITTLE WHILE LLC	\$3,741.00	MADORE, BETTY, DONNA, & N	\$3,978.32
LITTLE, BRET	\$4,451.58	MAFFEI, BRITTANY M	\$3,109.98
LITTLE, MICHAEL A	\$2,453.15	MAGLARAS, TODD	\$3,268.00
LITTLEFIELD, DEXTER A	\$2,485.40	MAHONEY, KRISTEN C.	\$763.25
LITTLEFIELD, DEXTER A	\$3,459.35	MAHONEY, KRISTEN C.	\$4,440.83
LITTLEFIELD, LARRY B	\$1,142.72	MAHONEY, MICHAEL S	\$2,644.50
LITTLEFIELD, MATTHEW J	\$3,531.37	MAHONEY, MICHELLE R	\$2,846.60
LITTLEFIELD, MICHAEL J	\$4,676.25	MAIBAUM, STEPHEN J	\$3,902.25
LITTLEFIELD, PHILIP M JR	\$4,584.88	MAIHOS, JAMES C	\$4,208.63
LITTLEFIELD, THOMAS R	\$2,830.99	MALONEY, MARGARET A	\$2,901.23
LITTLEFIELD, THOMAS R	\$734.22	MANISCALCO PROPERTIES, LLC	\$3,293.80
LITVINCHYCK, LAWRENCE E	\$765.40	MANISCALCO PROPERTIES, LLC	\$812.70
LITVINCHYK, ALLAN	\$3,239.08	MANLEY, LYNN E	\$3,072.94
LITVINCHYK, LAWRENCE	\$4,053.83	MANNING, TRAVIS	\$3,061.60
LIVINGSTON, DEBRA B	\$271.97	MANSFIELD, HEATH M	\$1,380.30
LIVINGSTON, MICHAEL G	\$1,012.65	MANSFIELD, HEATH M	\$8,161.40
LML LOGISTICS	\$4,144.13	MANSFIELD, HEATH M	\$6,204.90
LOCKHART, EUGENE	\$4,222.60	MANSFIELD, HEATHER SUE	\$5,038.52
LOHRMANN, III LEE	\$2,464.98	MANSFIELD, STEPHEN	\$7,675.50
LOMBARDI, KATHLEEN E	\$3,032.80	MANSFIELD, STEPHEN	\$3,247.58
LONG, IV., TED	\$3,152.98	MANSFIELD, STEPHEN	\$10,131.88
LONGLEY, SEAN	\$959.97	MANSFIELD, STEPHEN	\$752.50
LONGLEY, SEAN M	\$4,206.47	MANSFIELD, STEPHEN P	\$65.57
LONGVAL, JOHN V TRUSTEE	\$3,646.40	MANSFIELD, STEPHEN P	\$7,987.25
LORD, PAMELA	\$45.15	MANSFIELD, STEPHEN P	\$460.10
LOVEJOY, DIANE L	\$3,187.37	MANSFIELD, SUSAN M	\$482.67
LOVEJOY, JEREMY W	\$4,988.00	MANSFIELD, SUSAN M	\$1,486.73
LOVEJOY, LARRY W	\$1,465.23	MAPLE AND ELM, LLC	\$4,609.60
LOVEJOY, LARRY W	\$3,951.56	MARCHAND, AARON R	\$4,002.22
LOVEJOY, RICHARD J	\$5,867.35	MARCHANT, PETER	\$5,387.90
LOVEJOY, RICHARD J	\$2,732.65	MARHAK, SCOTT J	\$2,122.05
LOVEJOY, RICHARD J	\$323.58	MARIA C. UPTON	\$2,453.15
LOVELAND, JUSTIN M	\$3,629.20	MARINEAU, JASON	\$3,360.45
LOVERING, ALLAN E	\$4,007.31	MARITIMES & NORTHEAST	\$34,977.27
LOWELL, DORIS I	\$5,240.50	MARQUIS, STEVEN	\$3,164.80
LOWERY, HOLLIE J & AARON S,	\$5,278.25	MARR, JASON L	\$3,813.02
LOWERY, KEITH A & SHANON N	\$4,632.17	MARRA, CLAUDIA GAYE HIPPS	\$2,168.68
LOYD, OTIS M	\$3,484.08	MARSH, ROXANNE	\$5,541.63
LOZEAU, MICHAEL E	\$1,165.30	MARSHALL, ADAM N	\$2,408.00
LRB INVESTMENTS, LLC	\$8,844.03	MARSTEN, LENAYE	\$4,638.63
LRB LEASING, LLC	\$7,701.30	MARTIN, BRAD	\$3,271.23
LUCAS, SHERRILYN R	\$2,936.90	MARTIN, JEFFREY	\$2,339.20
LUDINGTON, DEAN	\$4,223.67	MARTIN, THOMAS F	\$2,030.67
LUIGGI, FRED P	\$2,081.71	MARTIN, THOMAS F	\$5,180.42
LUKACS, PAUL M	\$3,386.25	MARVIN, CHARLES	\$2,761.68
LUNIEWICZ, MATTHEW G	\$8,627.95	MARVIN, CHARLES H	\$6,073.41
LUTHER, FRANKLYN F	\$2,472.50	MARX, LINDA A	\$4,466.63
LYNCH, EDWARD J	\$2,711.15	MARX, LINDA A	\$3,974.27
LYONS, JOHN P	\$1,995.20	MASON, JEFFREY H	\$3,572.23
MACAULAY, TIMOTHY P	\$7,489.53	MASON, JENNIFER E	\$3,558.25
MACDONALD, MICHAEL A	\$2,258.57	MASTRO, MICHAEL A JR	\$6,024.30
MACDONALD, MICHAEL A	\$703.05	MATHESON, JAMES B	\$4,511.77
MACDONALD, ROBERT	\$3,536.78	MATHEWS, GEORGE E	\$5,268.58
MACDOUGALL, BRIANNA	\$3,175.55	MATHEWS, JEREMY	\$2,244.60
MACDOUGALL, SUSAN L	\$3,294.83	MATHEWS, NELSON	\$2,547.78
MACKAIL, MICHAEL J	\$2,950.87	MATHEWS, NELSON	\$2,888.52

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MATHEWS, NELSON	\$118.25	MELANSON, LARRY J	\$2,715.45
MATHEWS, NELSON L	\$88.15	MELLO, RONALD L JR	\$4,081.77
MATHIS, TIMOTHY JOHN	\$4,312.90	MENDE, CALEB D	\$3,424.95
MATTHEWS, DIANA M	\$6,778.09	MENDE, CHRISTOPHER H	\$4,717.10
MATTHEWS, JOAN	\$3,215.33	MENTER, JOHN S	\$1,878.03
MATTHEWS, MANDY M	\$3,447.52	MENTER, JOHN S	\$1,033.07
MATTHEWS, MERTON E	\$2,835.85	MENZIE, DANARAE	\$2,528.40
MAY, ALEXANDER T	\$1,817.82	MERRICK, EDWARD L	\$2,703.88
MAYFIELD, DENISE C	\$2,963.67	MERRILL, CAROL A	\$2,086.57
MAYNARD, LINDA J	\$3,370.12	MERRILL, KATIE	\$2,447.77
MAYNARD, LINDA J	\$1,348.05	MERRILL, SAMANTHA	\$4,369.88
MAYROSE, DAYNA P	\$3,089.55	MERRITHEW, CHARLES H	\$3,477.69
MCALLISTER, DONALD J	\$2,528.82	MERROW, ANITA M	\$2,836.56
MCALOON, WILLIAM A - ESTATE	\$3,292.73	MERZOUK, HOUSNI	\$3,804.43
MCBRIERTY, BRUCE D SR	\$4,218.30	MESSIER-DAVIS, CINDY J	\$4,344.08
MCCABE, DAVID A	\$2,972.37	METCALF, AUDREY J	\$1,068.55
MCCABE, LAURIE	\$1,950.05	MEYER, AARON T	\$1,058.88
MCCARTHY, JOHN P III - TRUSTEE	\$3,304.55	MEYER, JOHN	\$4,258.08
MCCARTHY, MICHAEL J	\$4,029.10	MEYERS, MEREDITH A	\$2,819.73
MCCARTY, KENNETH	\$2,744.48	MICHAUD, AARON	\$2,581.07
MCCHESNEY, AUSTIN TYLER	\$2,107.00	MICHAUD, ADAM NORMAN	\$3,418.50
MCCOOMB, DIANNE L	\$3,694.77	MICHAUD, GARRETT R	\$756.80
MCCORMACK, CHAD M	\$4,272.05	MICHAUD, STEPHEN A	\$3,745.30
MCDERMITH, CLARK L	\$12,235.65	MICK, CAROL L	\$1,402.88
MCDONALD, LEWIS J	\$4,397.56	MILES, DOUGLAS J SR	\$2,585.38
MCDONALD, LINDA L	\$2,463.04	MILES, TIMOTHY S	\$2,819.73
MCDONALD, STEPHEN A	\$2,847.68	MILLER, JENNA E	\$3,418.50
MCELHANEY, ROBERT E JR	\$5,362.10	MILLER, RICHARD	\$2,485.40
MCEVOY, JOHN P	\$4,413.95	MILLER, RICHARD	\$29.03
MCGEE, RACHEL D	\$2,191.92	MILLER, ROBERT E	\$2,835.45
MCGILVERY, CATHERINE	\$3,620.60	MILLER, RONALD E	\$86.00
MCGIVERN, MICHAEL	\$2,934.75	MILLER, RONALD E	\$4,990.15
MCGLINN, KELLI L	\$3,328.20	MILLER, TIFFANY L	\$2,695.02
MCGOVERN, JEFFREY A	\$2,208.82	MILLS, JONATHAN RYAN	\$4,053.83
MCGRATH, PAUL	\$3,706.60	MILLS, SHANE T	\$2,612.25
MCGUIRE, JAMES J	\$3,975.35	MINICHELLO, MICHELE, A.	\$2,931.52
MCINTYRE, JOY M	\$4,236.58	MINIUTTI, JACK B	\$3,443.23
MCKEE, LOLA J	\$4,214.00	MINNICK, MICHAEL	\$4,446.20
MCKENNA, ANDREW & MONICA	\$4,421.47	MINUTELLI, DANIEL A	\$1,353.43
MCKENNA, SEAN P	\$3,187.37	MINUTELLI, DANIEL A	\$3,586.20
MCKEOWN, MATTHEW	\$2,339.20	MIRARCHI, STEPHEN A	\$4,349.45
MCKINNON, CHRIS D	\$490.20	MISSUD-MARTIN, LAURIENNE	\$4,704.20
MCKINNON, SCOTT E	\$2,729.43	MITCHELL, CHRISTOPHER J	\$5,005.20
MCKINNON, SCOTT E	\$150.50	MITCHEM, HARLOE C	\$3,690.48
MCLAUGHLIN, PATRICK	\$5,792.43	MOE MONEY TRUST	\$4,760.10
MCLEAN, JASON	\$1,696.35	MOFFITT, EDWARD A	\$5,664.17
MCPMAHON, DENNIS R	\$3,427.51	MOFFITT, EDWARD A	\$323.58
MCPMAHON, DENNIS R., JR	\$4,942.85	MOFFITT, EDWARD S	\$2,284.38
MENAMARA, MICHAEL P	\$4,480.60	MOLDA, CHRISTOPHER J	\$3,269.08
MOSKER, JESSICA	\$3,733.48	MOMENEE, JOHN D	\$2,109.15
MCTAGGART, MARC T	\$3,262.62	MONACO, LOUIS C	\$2,351.54
MCWAIN, STEVEN	\$4,008.68	MONAHAN, ROBERT	\$2,557.42
MEAD, LOUIS W., JR.	\$910.53	MONDELLO, JOHN FRANCIS JR	\$2,116.27
MEAD, LOUIS W., JR.	\$4,393.52	MONKIEWICZ, STEPHEN	\$6,486.55
MEAD, SARA M	\$3,628.12	MOOERS, BRIAN J	\$4,897.70
MEADOWSEND TIMBERLANDS, LTD.	\$1,989.82	MOORE, BETTY J	\$2,187.63
MEAGHER, JOHN K	\$2,769.20	MOORE, DARRYL A	\$3,374.43
MECKEL EMPIRE LLC	\$4,780.52	MOORE, JEWEL	\$4,578.19
MEGELE, OLIVER S	\$3,247.58	MOORE, KEVIN M	\$4,074.25
MEGO, ALEX A	\$7,763.65	MOORE, MICHAEL J	\$2,833.70

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MOORE, NORMAN J JR	\$3,652.85	NEW HAMPSHIRE BUILDERS INC	\$22.58
MOORE, ROBERT M JR	\$4,224.75	NEW HAMPSHIRE BUILDERS INC	\$22.58
MOORE, SABRINA L	\$3,084.18	NEW HAMPSHIRE BUILDERS INC	\$26.87
MORABITO, CLARE	\$1,960.80	NEW HAMPSHIRE BUILDERS INC	\$26.87
MORABITO, DANIEL	\$2,653.10	NEW HAMPSHIRE BUILDERS INC	\$26.87
MORABITO, RICHARD M SR	\$3,287.02	NEW HAMPSHIRE BUILDERS INC	\$26.87
MORELLO, STEVEN R	\$3,786.15	NEWHALL JR., JOHN G	\$2,885.30
MORGAN, LEA M	\$2,179.02	NEWHALL, JOHN G JR	\$4,429.00
MORGAN, SCOTT R	\$4,418.25	NEWHALL, KENNETH N	\$4,189.27
MORIARTY, ANDREW B	\$3,366.90	NEWTON, DONALD H	\$2,938.03
MORIN, DANIEL	\$4,078.55	NICHOLL, LAURIE	\$3,434.62
MORIN, DWAYNE & SHANNON	\$3,437.85	NICHOLS, CATHY A TRUSTEE	\$970.72
MORIN, JOSEPH P	\$764.33	NICHOLS, CATHY A TRUSTEE	\$4,571.97
MORIN, JOSEPH P	\$1,571.65	NICHOLS, CATHY A TRUSTEE	\$1,608.20
MORISSETTE, JACOB N	\$4,175.30	NICHOLS, KATE M	\$2,453.15
MORRELL, RONALD E	\$6,017.85	NICKERSON, MATTHEW HOWARD	\$5,171.83
MORRILL, AIDAN P	\$2,573.55	NICOSIA, JOSHUA SCOTT	\$2,968.08
MORRILL, JESSE	\$3,888.27	NIEBOR, KEVIN GERRIT	\$4,024.80
MORRILL, STEVEN A	\$2,967.02	NIELSEN, BRIAN R	\$2,229.55
MORRIS, DAWN C	\$2,005.95	NIELSEN, LONNA J	\$2,911.10
MORRISON, ROGER B	\$4,524.67	NILAND, BRIAN P	\$3,591.58
MORRISSEY, MARTIN	\$3,443.23	NOBBS, DOUGLAS C	\$3,448.60
MORROW, BRUCE D	\$3,978.32	NOLAN, CHRISTOPHER P	\$1,062.10
MORSE, CYNTHIA A	\$3,979.65	NOLAN, CHRISTOPHER P	\$2,144.63
MORSE, JON	\$3,601.25	NORMA E DOWLING, DYLAN	\$8,676.32
MORSE, STEVEN M	\$4,237.00	NORMAN, MICHAEL P	\$201.02
MORTON, AMANDA M	\$3,135.77	NORMAN, MICHAEL P	\$5,047.13
MOSELEY, SEAN R	\$4,852.55	NORMAND, JEREMY R	\$5,098.72
MOULTON, DEBBIE A	\$2,706.85	NORMANDEAU, ANNE L	\$4,148.92
MOULTON, SHERRI J	\$3,456.12	NORMANDEAU, ANNE L	\$863.22
MOUSSA, STEPHANIE A	\$2,703.63	NORMANDIN, RICHARD J	\$2,379.41
MOY, ALISON A	\$4,978.33	NO BERWICK AFFORD HOUSING	\$55,373.25
MROZ, RICHARD	\$4,745.05	NORTH REGION CONST., LLC	\$4,812.77
MSM, LLC	\$6,936.98	NORTON, DARRELL W	\$907.30
MULLEN, BRUCE	\$4,945.00	NORTON, DARRELL W	\$2,944.72
MULLOY, ROGER W	\$3,000.33	NORTON, JULIE	\$2,601.50
MULLOY, SUZANNE	\$2,053.25	NORTON, SHANE	\$3,514.48
MULLOY, SUZANNE	\$2,855.20	NORTON, TERZA	\$1,987.68
MUNROE, DENNIS A	\$3,115.35	NORTON, VERONICA E	\$1,018.02
MURPHY, MICHELLE B	\$2,602.57	NOVACK, DEBORAH A	\$2,948.73
MURPHY, RICHARD	\$2,568.17	NOYCE, ANDREW WILLIAM	\$1,904.90
MURRAY, LEON B	\$2,951.41	NOYES, JESSE P	\$4,866.52
MURRAY, LEON B	\$2,931.52	NUTTER, CHARLES W	\$1,330.85
MURRAY, MICHAEL	\$2,968.13	NUTTER, CHARLES W	\$3,792.12
MURRAY, MICHAEL	\$1,073.93	NUTTER, TYLER C	\$4,734.30
MURRAY, SCOTT	\$2,990.43	OATLEY, DAVIN M	\$2,406.92
MUTAGOMA, FIDELE	\$4,587.02	O'BRIEN, KELLY A	\$3,877.52
MUTHIG, JAMES W	\$3,877.52	O'BRIEN, MARK	\$4,707.42
MYERS, HEIDI N.	\$4,989.08	O'BRIEN, MICHAEL J	\$5,884.55
MYSHRALL, ROBERT E	\$2,619.77	OCCHIPINTI, GINO	\$3,408.83
NAST, RYAN B	\$2,553.13	OCHS, MATTHEW	\$3,566.85
NATURAL ROCKS SPRING WATER ICE	\$1,000.83	O'CONNOR, MICHAEL	\$6,490.85
NAU, DIANE E	\$3,804.43	O'CONNOR, TARA J	\$2,534.85
NAUMONICZ, STEVEN J	\$4,432.22	ODLIN, IAIN R	\$3,209.95
NAUMOZICZ, STEVEN J	\$1,279.25	O'DONOVAN, TYLER F	\$4,559.08
NEAL, JOHN FDR	\$43.00	OFTEDAHL, JOSHUA C	\$3,049.77
NEAL, OLIVER M JR	\$841.72	OILER, RYAN L	\$3,049.77
NEAL, OLIVER M JR	\$19.35	OLDCASTLE MATERIALS, INC	\$370.87
NEIT, LEO RICHARD	\$3,380.87	OLIVER, BRANDON W	\$3,229.30
NEW HAMPSHIRE BUILDERS INC	\$22.58	OLIVER, LINDA M	\$760.03

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
O'LOUGHLIN, SHARMAN J	\$88.15	PERKINS, FRED H JR, ESTATE OF	\$34.40
O'LOUGHLIN, SHARMAN J., TRUSTEE	\$2,630.29	PERKINS, GARRETT E	\$2,841.23
OMAOLFHOUGHMHAIR, SEAMUS	\$4,631.10	PERKINS, JILL E	\$4,538.65
ORNELLAS, GREGORY T	\$5,645.90	PERKINS, RALPH	\$3,151.90
ORR, JUSTIN F	\$6,883.23	PERMENTER, ARTHUR K	\$3,235.75
OSBORNE, JENNICA M	\$5,942.60	PERRY BUILDING AND RESTOR	\$2,933.68
OSBORNE, TRUSTEE, JENNICA M	\$1,697.43	PERRY, BRIAN L	\$2,444.08
OSTERHOUT, ISAAC A	\$2,011.32	PERRY, JUSTIN K	\$4,725.70
OTOOLE, MARGARET	\$2,986.35	PERRY, MICHAEL P	\$3,289.50
OTT, ALVIN W SR	\$3,177.70	PERRY, ROBERT ALAN II	\$3,465.80
OTTEN, RICHARD	\$2,342.42	PERRY, ZACHARY C	\$2,860.58
OUELLETTE PROPERTIES, LLC	\$4,158.10	PHELAN, EDWARD J	\$3,570.08
OUELLETTE, JEFFREY T	\$41.93	PHILBROOK, JOHN	\$5,134.20
OUELLETTE, MAURICE J	\$3,835.60	PHILBROOK, JOHN A	\$3,707.38
OUELLETTE, MAURICE J	\$907.30	PHILLIPS, JOSEPH W	\$3,646.40
OWEN, BRENDA M	\$2,454.12	PHILLIPS, ROBERT M	\$1,012.65
OX ALIDADES VISIONAL, LLC	\$11,532.60	PHILLIPS, WESTON M	\$4,321.74
PACKARD, MATTHEW B	\$6,452.15	PHINNEY, ELEANOR KATE & JAY	\$3,129.81
PAGE BUILDERS, LLC	\$3,663.60	PHINNEY, ELEANOR KATE & JAY	\$1,695.28
PAGE, MATTHEW	\$7,679.80	PHINNEY, JAY M	\$6,483.33
PAKER, MELINDA A	\$2,615.48	PHINNEY, KATE A	\$4,969.72
PAPCIAK, NICHOLAS S	\$3,698.00	PHIPPS, HEATHER	\$3,270.15
PAPPAS, JULIE M	\$3,678.65	PICARD, PATRICK M	\$3,705.52
PAQUETTE, DIANE K.	\$4,522.52	PIERCE, DAVID	\$38.70
PAQUETTE, GREGG	\$2,575.70	PIERCE, JERE A	\$732.08
PARADIS, KATHRYN L	\$4,121.04	PIERCE, PETER	\$2,984.20
PARDOE, JOHN M	\$2,901.43	PIERCE, RACHEL J	\$2,170.91
PARISI, THOMAS J. & DEBRA J	\$3,768.95	PIKE, RONALD T	\$5,842.62
PARKER, DAVID C	\$87.07	PILECKI, JOSEPH G JR	\$2,905.73
PARKER, DAVID C	\$137.60	PILKINGTON, JEFFREY F	\$3,805.50
PARKER, DAVID C	\$4,134.45	PILLSBURY, DALE R. & KIMBERLY	\$4,019.43
PARKER, DAVID C. & BETH ANN	\$2,749.59	PINTO, PETER J	\$49.45
PARKER, GEORGE S	\$2,541.30	PIRINI, KRYSTAL A	\$2,509.05
PARKHURST 2017 TRUST	\$3,102.45	PISANI-MASON, JENNIFER A.	\$3,905.48
PASKOWSKI, DAVID P	\$3,915.15	PLACE, JOHN F. & ERNESTINE E.	\$3,467.95
PASS, ROSSANA	\$4,693.45	PLACE, KEVIN J & DAWN M	\$3,672.20
PATRICK, FLORENCE	\$3,638.87	PLACE, MARY E	\$2,380.53
PATSTONE, BETHANY FAY	\$4,315.05	PLACE, MICHAEL	\$3,418.50
PATSTONE, SCOTT E	\$3,044.40	PLACE, ROBERT K & PHYLLIS A	\$2,989.32
PATSTONE, SHIRLEY E	\$3,619.29	PLACEY, KATHERINE HILLIARD	\$2,524.10
PATTERSON INVESTMENTS, LLC	\$3,728.10	PLANTE, DAVID P	\$3,879.68
PATTESON, SHAUN E	\$5,854.45	PLASSE, JOSEPH W L	\$3,824.85
PAUL BRETON	\$2,283.30	PLUSHNER, ERIC M	\$2,391.88
PAUL, HARVEY A	\$930.95	POIRIER, DENNIS B	\$2,605.80
PAUL, HARVEY A	\$904.08	POITRAS, AMBER ROSE	\$1,220.13
PAUL, HARVEY A	\$812.70	POLIGNI, PIERRE A	\$3,437.85
PAUL, SARAH	\$3,618.45	POLLAND, EUGENE H	\$2,386.10
PAY, BRIAN J	\$56.97	POMERLEAU, JANICE	\$3,354.00
PAYETTE, JONATHAN C	\$2,903.58	POMERLEAU, KRISTIN A	\$3,530.30
PAYEUR, CONRAD	\$3,820.55	POMERLEAU, TROY A	\$4,854.70
PAYEUR, RAYMOND	\$4,058.12	POMEROY, ANDREW B	\$3,535.68
PAYEUR, ROLAND	\$2,832.10	POMMIER, NATHALIE K	\$4,029.10
PEARLMAN, CAROL	\$1,577.73	PONCHAK, JEFF	\$6,640.28
PEARMAN, MARJORIE KATHRYN	\$3,079.87	POODRY, DEBORAH W., TRUSTEE	\$1,014.80
PEASE, ROBERT H	\$2,712.23	POODRY, SAGE	\$1,014.80
PEASLEY, STEPHEN	\$3,041.18	POOLE, JEREMY T	\$3,063.75
PEDERSEN, MICHAEL A	\$2,415.52	POOLE, STEVEN H	\$2,575.70
PELLETIER FAMILY REV TRUST	\$5,707.69	POORE, ELI	\$3,132.55
PELLETIER, RAYMOND A JR	\$6,855.28	POPE, DAVID A	\$3,743.15
PEPIN, RICHARD A	\$2,620.85	PORPER, LEE ANN	\$2,212.35

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
PORTER LAND PRESERVATION, LLC	\$1,951.12	REINHOLDTSEN, KAREN	\$2,069.38
PORTER, BENJAMIN	\$4,409.65	REINKEN, ROBERT J	\$4,537.58
PORTER, MICHELLE D	\$4,125.85	REINKEN, TIMOTHY	\$4,778.38
POTICHA, JOSHUA	\$4,305.38	REISCHL, ANDREW E	\$4,210.77
POTVIN, WILLIAM J	\$2,841.02	REMISZEWSKI, DAVID A	\$2,852.17
POULIN, ALEXANDER	\$2,215.57	RENDELL, LARRY E JR	\$3,060.52
POULIOTTE, MICHAEL E	\$284.88	RENY, ROBERT	\$3,396.29
POULIOTTE, MICHAEL E	\$1,546.93	REYNOLDS II, LEIGHTON	\$3,120.73
POWELL, KENNETH C	\$577.28	RICE PROPERTIES, LLC	\$3,404.52
POWELL, KENNETH C JR	\$4,240.88	RICE PROPERTIES, LLC	\$2,982.05
POWELL, STEVEN M	\$3,128.69	RICE PROPERTIES, LLC	\$3,442.15
POWERS, EDITH M	\$1,994.12	RICE, EVELYN	\$2,426.27
PRAK, SAI MORM	\$2,504.75	RICE, STANLEY J	\$1,282.47
PRATT & WHITNEY A G	\$1,034.15	RICE, STANLEY J	\$1,615.73
PRATT & WHITNEY AIRCRAFT	\$2,747.70	RICE, STANLEY J	\$3,430.33
PRATT & WHITNEY AIRCRAFT	\$406,590.80	RICE, STANLEY J.	\$2,449.92
PRATT, JOSHUA W	\$3,538.90	RICE, STANLEY J. & DAWN E.	\$2,896.05
PRENTICE, SHERI V	\$1,775.90	RICE, STANLEY J. & DAWN E.,	\$2,818.65
PROVENCHER, JEANNIE M	\$1,737.17	RICE, STANLEY J. & DAWN E.,	\$1,024.47
PROVENCHER, MATTHEW	\$2,747.70	RICE, STANLEY J. & DAWN W.,	\$2,077.98
PUGLIO, JOHN A	\$3,146.52	RICE, STANLEY J. & DAWN,	\$5,572.80
PULLEN, JANET M., TRUSTEE	\$2,257.50	RICHARD P. GENEST REV TRUST	\$1,265.27
PUTNAM, DANA M	\$3,580.27	RICHARD, AUSTIN W	\$7,301.40
QMH, LLC	\$4,834.27	RICHARD, ROBERT	\$4,253.77
QUALLS, MATTHEW R	\$4,974.02	RICHARD, THOMAS G	\$3,241.31
QUIMBY, ROBERT P	\$4,737.52	RICHARDSON, AARON WILLIAM	\$4,678.40
QUINT, LENDELL N	\$2,112.38	RICHARDSON, CHARLES H	\$2,615.48
QUINT, PETER	\$2,263.95	RICHARDSON, DALTON	\$2,701.48
QUINT, STEPHEN L	\$4,535.42	RICHARDSON, DAVID L	\$2,625.15
RACICOT, JAMES	\$3,379.80	RICKER, CORY	\$5,717.92
RACINE, JEAN L	\$5,807.15	RICKER, NICHOLAS J	\$2,058.63
RADICIONI, KIMBERLY	\$2,115.60	RIDLON, LINDA D. ET AL	\$37.63
RAFFI, PERRY	\$3,057.30	RIDLON, RUSSELL	\$4,151.65
RAINVILLE, DANIEL B	\$3,790.45	RIDLON, THOMAS A	\$2,298.35
RALPH, BRUCE R	\$2,395.10	RILEY, KAREN M., TRUSTEE	\$4,345.15
RAMSEY, MICHAEL THOMAS & ERIN	\$6,637.05	RILEY, KEVIN A TRUSTEE	\$16.13
RANCATI, KATHRYN D	\$2,380.05	RINNE, ANDERS	\$2,329.52
RANCOURT, JACQUES A	\$2,732.87	RIPLEY, NANCY	\$3,144.37
RAND, DONNA M. & RAND, SCOTT L.	\$1,008.35	RIVERS, JOHN G	\$3,383.02
RAND, SCOTT L	\$2,462.82	ROBB, EDWIN	\$4,923.50
RAND, TARA L	\$3,070.20	ROBBINS, LORING A &	\$2,609.10
RANDALL, BRADLEY	\$4,169.92	ROBERGE, MAUREEN	\$4,349.45
RANDALL, JAY D	\$2,729.43	ROBERTS, KEVIN S	\$5,081.52
RANDALL, JOHN D	\$4,661.82	ROBERTS, KYLE V	\$2,774.58
RANDALL, SARAH B	\$2,382.20	ROBERTS, MARTHA	\$22.58
RANDAZZO, VINCENT Z	\$2,821.88	ROBERTS, MARTHA A	\$166.63
RAVESI, STEVEN JOSEPH	\$5,676.00	ROBERTS, MARTHA A	\$159.10
RAY, FREDERICK	\$5,068.63	ROBERTS, MARTHA A	\$72.02
RAY, KEVIN A	\$5,983.45	ROBERTS, MARTHA A	\$213.93
RAYWORTH, ANDREA, D.	\$3,520.62	ROBERTS, MELISSA MAENON	\$5,529.80
RAYWORTH, DOUGLAS W	\$2,754.05	ROBERTS, STEPHEN H. & PAULA J.	\$103.20
REBEKAH JEAN COLE DUBE & BETH	\$3,493.75	ROBERTS, STEPHEN H. & PAULA J.	\$185.98
REED, ANNE I	\$6,591.90	ROBERTS, STEPHEN H. & PAULA J.	\$72.02
REED, REBECCA C., TRUSTEE	\$5,409.40	ROBERTS, STEPHEN H.	\$116.10
REGAN, ERIC F	\$2,324.15	ROBERTSON, LUKE J & TRISHA	\$5,498.63
REGAN, MARGARET	\$4,246.25	ROBERTSON, RIVER W	\$4,282.80
REGONINI, HARLEY D	\$2,800.38	ROBINSON, GARRETT W	\$1,326.55
REIL, TIMOTHY F	\$4,165.63	ROBINSON, JAMES S	\$1,245.93
REILLY, MARY C	\$5,228.80	ROBINSON, JEFFREY L	\$431.08
REINGOLD, AMY	\$2,301.57	ROCRAY, HEATHER MARY LEWIS	\$2,964.85

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
RODERICK, JEFFREY	\$1,972.62	SAMUELSON, ROBERT NILS	\$4,432.22
ROGERS, JIMMY C	\$3,530.30	SAPIENZA, ADAM	\$4,705.27
ROGERS, JOHN J	\$4,049.52	SARACINA, JOSEPH J	\$2,683.81
ROGERS, JONATHAN D	\$3,915.15	SARGENT, LUCY	\$3,453.98
ROGERS, TIMOTHY M	\$3,631.35	SARNI, ELENA	\$3,462.58
ROHM, GARY B	\$4,407.60	SAUCIER, ALLEN D	\$2,928.30
ROLLINS, EDWARD	\$872.90	SAUNDERS, JUSTIN	\$3,270.15
ROLLINS, PAUL R	\$3,048.41	SAVAGE, AMY	\$5,153.55
RONALD P BLAIS & EVELYN A BLAIS	\$3,938.80	SAVAGE, DANIEL B	\$5,939.37
RONDEAU, ROBERT W	\$2,193.21	SAVAGE, JAMES	\$3,319.60
ROPKE, BARBARA J	\$2,776.73	SAYER, NICHOLAS V	\$3,760.35
ROSA, RONALDO	\$3,878.60	SBA TOWERS X, LLC	\$1,720.00
ROSE, BELINDA L. & MICHELLE	\$3,752.83	SCHAEFFER, STEPHEN J	\$3,803.35
ROSE, DANA E	\$1,878.03	SCHAUB, STEVEN J	\$4,553.70
ROSE, ERNEST H., JR. & LISA G.	\$2,408.00	SCHINDLER, KATHLEEN C MORRIS	\$7,774.40
ROSE, FREEMAN A	\$2,555.58	SCHLUNTZ, PETER R	\$2,263.45
ROSE, VICTOR J	\$1,889.93	SCHLUNTZ, PETER R	\$817.00
ROSE, WILLIAM & LINDA	\$4,826.84	SCHMID, PAUL	\$227.90
ROSEBUSH, SHAWN	\$4,854.70	SCHOMMER, MATTHEW D	\$2,136.02
ROSEN, CHRISTOPHER T	\$4,097.90	SCHREMPF, DERICK W	\$5,927.55
ROSHOLT, KEVIN	\$4,397.83	SCHRIEFER, TRENT S	\$2,755.23
ROSS, ANTHONY D	\$3,867.85	SCHULMAIER, GERALD PHINNEY, E	\$1,064.25
ROSS, EMMETT	\$29.03	SCHULMAIER, GERALD PHINNEY, E	\$2,039.28
ROSS, HUGH H IV	\$2,540.23	SCHULMAIER, GERALD PHINNEY, E	\$5,161.34
ROSS, RICHARD D	\$7,384.17	SCHULTZ, JENNIFER	\$224.68
ROUILLARD, MARK	\$4,897.70	SCHWARTZ, ZOE	\$3,252.95
ROUSSEAU, SHANE J	\$1,995.20	SCIALDONE, RICHARD J	\$4,024.80
ROUSSEAU, WILLIAM J	\$3,502.22	SCOTT, CHURI P	\$3,390.55
ROUSSIN, GAIL A.M.	\$2,668.15	SCOTT, DANA	\$3,504.45
ROWE, MARCIA R, TRUSTEE	\$3,369.53	SCOTTON, MEGHAN	\$4,609.60
ROY, DANIEL J	\$3,522.77	SCULLY, ANNE L	\$1,840.40
ROY, JUSTIN C	\$3,794.75	SEA LAKE MAINE, LLC	\$4,290.33
ROY, NORMAN	\$2,056.48	SEA OTTER MAINE, LLC	\$3,825.93
ROY, PAMELA J	\$1,746.09	SEAGRAVE, BRIAN M.	\$4,239.80
ROY, RAYMOND J	\$3,206.74	SEBERT, NATHAN A	\$2,907.87
ROY, ROBERT E	\$4,130.15	SENAY, ELAINE M. REV TRUST	\$1,542.62
ROY, ROBERT E	\$860.00	SENAY, ELAINE M. REV TRUST	\$1,385.68
ROYAL, KEVIN D	\$829.90	SENTELL, CHAD H	\$4,150.58
ROYAL, KEVIN D	\$1,899.53	SEQUEIRA, ALLEN A	\$3,818.40
ROYAL, KEVIN D	\$3,452.90	SEQUEIRA, ALLEN A	\$422.48
ROYAL, KEVIN D	\$86.00	SEQUIERA, ALLEN A.	\$4,011.90
ROYAL, PATRICK	\$4,039.85	SERRA, JOSE CARLOS	\$3,406.68
RUEL, PETER R	\$2,806.46	SERWACKI, STEPHEN L	\$3,421.94
RUEL, ROBERT A	\$1,022.33	SEWELL, NANCY	\$1,061.02
RUEL, ROBERT A	\$1,713.55	SEWELL, NANCY E	\$91.37
RUGGIERO, ROBERT	\$5,554.53	SHAPLEIGH, JAKE	\$2,929.37
RUI, JUFEN	\$3,027.20	SHATNEY, MELISSA R	\$6,074.83
RUSSELL, NATHAN F	\$2,988.50	SHAW, CHARLENE D	\$4,073.10
RYAN, EDWARD J	\$2,793.08	SHAW, CHARLENE D	\$78.47
RYAN, LISA	\$2,513.35	SHAW, HAROLD	\$1,090.05
RYAN, MICHAEL B	\$1,372.78	SHAW, HAROLD D	\$5,779.05
RYLANCE, THOMAS J	\$3,578.68	SHAW, HAROLD D	\$901.93
SABOL, ASHLEY D	\$81.70	SHAW, HAROLD D	\$5,466.38
SABOL, ASHLEY D	\$188.12	SHAW, HAROLD D	\$1,625.40
SACCO, RALPH J	\$3,684.02	SHAW, HAROLD D	\$89.23
SALANTRI, LYNDASAY K	\$3,679.73	SHAW, HAROLD D	\$1,363.10
SALATA, NICHOLAS E	\$2,755.17	SHAW, HAROLD D	\$61.28
SALMON, DAVID	\$3,254.02	SHAW, HAROLD D	\$5,042.83
SALVATORE J.P. GABRIELLO & JOC	\$3,211.02	SHAW, HAROLD D	\$325.72
SAMPSON, RYAN	\$3,668.98	SHAW, HAROLD D.	\$180.60

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SHAW, JUSTIN	\$3,178.77	SOUCY, KRISTIAN	\$4,211.85
SHAW, JUSTIN D	\$894.40	SOULE-HINDS, SUSAN P	\$1,237.32
SHAW, JUSTIN D	\$84.93	SOULE-HINDS, SUSAN P	\$3,647.17
SHAW, LAURA J	\$3,610.93	SOUTER, DANIEL W	\$3,380.87
SHAW, ROBERT A JR	\$3,934.50	SOUTHARD, DAVID	\$4,263.76
SHEELY, TIMOTHY M	\$4,087.59	SPAULDING, JOSEPH R. & DEBBIE	\$2,534.40
SHELLEY, FRANCIS D	\$2,949.80	SPAULDING, SARAH E	\$4,065.65
SHERWOOD, MICHAEL H	\$1,367.40	SPENCE, ELAINE G	\$2,367.15
SHIBLES, ANN A	\$2,706.85	SPENCER, RAYMOND D	\$3,356.15
SHIBLES, DONALD E	\$2,961.62	SPENCER, SHAWN P	\$6,336.05
SHIELDS, MYRON D	\$4,899.85	SPERLING, BRIAN	\$753.58
SHORTILL, JAMES	\$3,682.95	SPINNEY, DAVID B	\$2,669.31
SHUFELT, THOMAS	\$7,603.48	SPINNEY, GLORIA EMMA	\$2,595.05
SHUTE, WILLIAM N REV TRUST	\$4,958.41	SPITZNAS, EDWARD, HOLLY & PAT	\$3,884.66
SHUTE, WILLIAM N REV TRUST	\$40.85	SPRAGUE, DAVID W	\$3,812.19
SHUTT, CHRISTOPHER MICHAEL	\$3,498.05	SPRAGUE, ERIC, REV TR	\$2,949.80
SILK, HEATHER A	\$4,266.67	SPRAGUE, PAUL T	\$4,662.27
SILSBY, MICHAEL J	\$2,595.72	SPRAGUE, ROBERT L	\$4,485.97
SILVA, LESLEY Y	\$3,128.25	SPRINGER, DAVID T	\$9,693.28
SIMMONS, WILLIAM D	\$2,736.95	SPRINGER, DAVID T	\$106.43
SIMPSON, DANIEL B	\$3,938.80	SPRINGER, DAVID T	\$127.92
SIMPSON, DYLAN T	\$75.25	SPRINGER, DAVID T	\$159.10
SIMPSON, JEFFERY A	\$6,556.42	SPRINGER, DAVID T	\$227.90
SINCLAIR, AARON J	\$3,105.68	SPRINGER, DAVID T	\$210.70
SINCLAIR, GUY R	\$1,018.02	SPRUSANSKY, RYAN L	\$2,531.63
SIROIS, TERRI L	\$4,673.02	ST. AMAND, TIMOTHY	\$2,861.65
SKY, ANTHONY	\$1,552.30	ST. HILAIRE, COLLEEN H	\$2,418.75
SLADEN, JEFFREY	\$3,827.00	ST. HILLAIRE, SAMUELLE D	\$1,067.47
SMART, FRANK ORA	\$5,283.63	ST. JEAN, BOBBI	\$4,363.42
SMART, JOHN	\$4,624.65	ST. PIERRE, DANA L.	\$3,818.40
SMITH, ALAN T	\$6,916.55	ST. PIERRE, PHILLIP M	\$3,006.77
SMITH, ANDREW	\$2,075.82	STACEY, RICHARD P	\$164.48
SMITH, ARIA E	\$3,331.43	STACEY, RICHARD P. SR. & MARY	\$5,071.02
SMITH, BENJAMIN H	\$4,566.60	STAMBAUGH, CALVIN R	\$3,899.16
SMITH, BRANDON E	\$5,252.45	STAMBAUGH, CALVIN R	\$44.08
SMITH, CHRISTINA	\$1,841.48	STANTON, JOAN M	\$2,288.67
SMITH, DONALD G, TRUSTEE	\$3,166.95	STAPLES, IAN R	\$3,778.62
SMITH, HOLLY L	\$4,208.63	STAPLES, JASON T	\$2,314.48
SMITH, JASON M	\$3,160.50	STAPLES, MINDY	\$2,129.57
SMITH, JAYSON	\$3,409.90	STAPLES, RICHARD A	\$1,848.67
SMITH, JEFFERY	\$3,548.58	STARRAK, MEGAN	\$3,779.70
SMITH, JOHN G	\$3,041.18	STEEDMAN, IAN A	\$3,682.95
SMITH, MICAH COLIN	\$3,089.55	STEVENS, BARRY M	\$3,770.93
SMITH, MICHAEL S	\$2,666.00	STEVENS, JEREMY	\$3,555.02
SMITH, PATRICIA J.	\$6,706.92	STEVENS, JOSH M	\$4,311.83
SMITH, ROBERT B	\$3,342.77	STEVENS, WAYNE	\$1,943.45
SMITH, ROLAND L	\$4,614.97	STEVENS, WAYNE B	\$848.18
SMITH, RONALD A	\$3,701.80	STEVES, JOHN C	\$3,604.80
SMITH, ROSE M	\$4,560.15	STEVES, JOHN C II	\$2,935.83
SMITH, SHAWN C	\$2,704.70	STEVES, NATHAN J	\$3,621.68
SMITH, THOMAS	\$1,413.63	STEWART, JONATHAN	\$5,441.65
SMITH, TODD	\$3,289.50	STEWART, JOSHUA A	\$4,971.88
SMITH, TREVOR W	\$2,989.58	STEWART, RONALD V. & GAIL M	\$4,808.47
SMITH, WENDY G	\$2,313.40	STILLBERGER, MICHAEL	\$3,650.70
SMITH, WILLIAM A	\$3,888.27	STINSON, JEANNETTE L	\$1,778.43
SMULLEN, KEVIN J	\$1,577.73	STINSON, MARY C	\$2,243.38
SOGGY DOLLAR, LLC	\$5,066.47	STONE, AMANDA J	\$2,394.02
SOLOLIEWICZ, RYAN J	\$3,131.48	STONEMETZ, JAMES S	\$3,501.27
SORBER, STEPHANIE JOY	\$4,642.92	STONEWOOD ENTERPRISES, LLC	\$13,133.28
SORKIN, MICHAEL	\$5,006.27	STONEY BROOK PROP OF ME	\$5,715.78

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
STOVER, DONALD S	\$3,408.56	THORNE, SUSAN G	\$5,578.17
STOVER, JEAN S	\$2,934.68	THORPE, GARY	\$1,655.50
STRAFFIN, LARRY W	\$1,661.35	THYNG, OWEN K	\$1,125.52
STRICKLAND, JAMES I	\$2,478.95	THYNG, OWEN K	\$3,104.60
STROUT, JR., HENRY A.	\$3,200.27	THYNG, OWEN K	\$3,507.79
STRUM, KEVIN L	\$1,016.95	THYNG, RD REVOC. LIVING TRUST	\$4,138.75
STRYNAR, IRVING	\$2,624.71	THYNG, STEVEN	\$5,256.75
STRYNAR, SCOTT	\$3,176.62	TIBBETTS, JOHN H	\$3,679.73
STUART, JOANNE M. & PAUL W.	\$3,294.83	TIBBETTS, KENNETH R	\$3,338.31
STUDIO 333, LLC	\$2,054.32	TIBBETTS, MICHAEL M JR	\$3,672.20
STUDY, SCOTT	\$2,882.08	TIBBETTS, MICHAEL M SR	\$2,954.75
STULTZ, MICHELLE A	\$3,029.35	TIDBALL, MARK D JR	\$3,956.00
SUDNICK, TAD	\$3,808.73	TIEBOUT, STEPHEN	\$2,244.60
SUFFERN, EDWARD W B	\$7,141.23	TIERNAN, CHRISTINE W	\$3,708.75
SULLIVAN, DANIEL J	\$2,810.05	TITUS, DONALD J	\$926.65
SULLIVAN, DANIEL J	\$468.70	T-MOBILE	\$645.00
SULLIVAN, TERI A	\$2,761.68	TOBECK, DAVID	\$2,777.80
SUMNER, RONALD C	\$3,473.23	TORIELLO, ROBERT A JR	\$5,908.20
SUPERIOR DEVELOPMENT CORP	\$543.95	TOTO LLC	\$697.68
SURETTE, KYLE P	\$11.83	TOUSSAINT, ADAM Q	\$873.97
SUTLIFF, SARAH A	\$4,007.60	TOUSSAINT, ADAM, GAIL. & REG	\$3,868.93
SWATOWSKI, JESSICA EMMA	\$5,153.55	TOUSSAINT, BRETT J	\$1,092.20
SWENDSEN, DANIEL J	\$3,501.27	TOUSSAINT, GAIL A	\$3,951.56
SWETT, KASI LYNN	\$1,664.10	TOWERS, MARK A	\$2,630.52
SYLVAIN, BERNARD R	\$4,415.40	TOWLE, KYLE W	\$2,529.48
SZCZECHOWICZ, DARREN P	\$3,140.08	TOWNE, ETHAN A	\$2,855.20
SZCZECHOWICZ, KEVIN	\$3,065.90	TOWNE, JESSE D	\$2,469.27
TABOR, JOYCE	\$2,687.50	TOWNE, TIMOTHY R	\$4,857.92
TAHAI, SAID	\$2,429.50	TOWNSEND, CORINNE S	\$925.58
TALBOT, DAMIAN	\$3,562.55	TOWNSEND, DELANI ERICA B	\$4,262.38
TALBOT, DAVID A II	\$3,770.02	TPD CONSTRUCTION	\$165.55
TALLMAN, JONATHAN CHARLES	\$2,406.92	TPE ME NB11 LAND LLC	\$4,822.45
TALON, SUSAN	\$2,568.96	TRAFTON, NICHOLAS SCOTT	\$3,691.55
TATE, KEVIN G	\$2,072.60	TRAVERS, ROSANNA, LIFE ESTATE	\$2,801.45
TAUTKAS, JOSEPH T	\$1,960.80	TRAVES, CODY O	\$6,730.58
TAYLOR, ORLANDO A	\$1,960.80	TRAYNOR, JOSEPH T	\$3,076.65
TENNANT, HERBERT IV	\$8,644.07	TRENT, DONALD B	\$2,807.90
THAIN, PHILIP H	\$3,892.47	TROTT, DAVID M	\$3,088.48
THE B.E.A. IRREVOCABLE TRUST	\$5,874.87	TRUE, ADAM R	\$2,918.62
THE B.E.A. IRREVOCABLE TRUST	\$746.05	TRUEMAN, WILLIAM A	\$1,718.93
THE PATTERSON COMPANIES, LLC	\$1,386.75	TRUE-OBREY, SHARENE L	\$1,888.78
THERRIEN, HOMER A	\$2,748.48	TRUESDALE, CASEY E	\$3,880.75
THIBODEAU, LOUIS A	\$2,852.17	TUCCI, BRIAN M	\$4,246.25
THIVIERGE, JENNIFER	\$4,109.72	TUCKER, DONALD J	\$5,132.05
THOMAS CHARLES SHAULUS	\$7,153.05	TURCO, ROBERT M. & NANCY I.	\$2,770.78
THOMAS, DARIN L	\$3,767.87	TURCOTTE, MARTIN A JR	\$2,254.53
THOMAS, ISABELLA	\$605.22	TURCOTTE, MICHAEL	\$4,558.00
THOMAS, ISABELLA A	\$2,717.60	TURNER, PETER J	\$4,418.25
THOMES, LEONARD	\$3,849.58	TUTTLE, DAVID J	\$2,275.77
THOMPSON, BRUCE & SHIRLEY	\$3,182.00	TUTTLE, DAVID J	\$169.85
THOMPSON, CARL P	\$1,430.82	TUTTLE, DAVID J	\$216.08
THOMPSON, GLENN R	\$4,080.90	TUTTLE, DAVID J	\$196.73
THOMPSON, GLENN R	\$1,593.15	TUTTLE, DAVID J	\$68.80
THOMPSON, GLENN R	\$735.30	TUVESON, JARED M	\$2,679.98
THOMPSON, STAN JR	\$4,081.77	TUVESON, JARED M	\$3,451.83
THOMPSON, STEVEN L	\$2,663.85	TWELVE OAKS, LLC	\$1,644.75
THOMPSON, STEVEN M	\$54.83	TWIST, JOHN C	\$2,218.80
THOMPSON, STEVEN M	\$2,700.40	TWOMEY, DAVID A	\$1,987.68
THOMPSON, STEVEN R	\$3,886.12	ULLAH, EHSAN	\$5,412.63
THOMPSON, TRACY B	\$2,519.80	UNITIL GRANITE STATE GAS	\$7,081.03

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
UNITIL GRANITE STATE GAS	\$4,409.65	WELLS STREET STATION, LLC	\$3,270.15
UNITIL GRANITE STATE GAS	\$2,765.98	WENTWORTH, BRYAN	\$3,617.37
UTTER, BENJAMIN F	\$6,391.95	WENTWORTH, CHERYL D	\$188.12
VACHON, MICHAEL G	\$4,082.85	WENTWORTH, EZEKIEL	\$4,730.00
VAILLANCOURT, ANNE M	\$3,306.70	WENTWORTH, EZEKIEL, ABBY M	\$1,217.97
VAILLANCOURT, EUGENE E	\$4,251.63	WENTWORTH, STEPHEN B	\$5,305.13
VALDEZ, KATHERINE M	\$2,756.30	WENTWORTH, TIMOTHY B	\$3,989.47
VALLIER, ROBERT R., TRUSTEE	\$1,320.10	WERSACKAS, JAMES D JR	\$5,586.78
VALLIERE, ROBERT R	\$534.28	WERSACKAS, JULIA ANN	\$4,993.38
VAN GORDER, DEBORAH	\$3,048.70	WEST, GRETCHEN E	\$3,648.28
VANDEWAL, DALE J	\$2,818.65	WEST, JONATHAN	\$3,551.80
VEIT, KAREN J	\$4,803.10	WESTOVER, BRIAN M	\$3,698.00
VERITAS PROPERTY MANAG, LLC	\$1,938.23	WETHERINGTON, WILLIAM H	\$2,162.90
VERONICA M. BEROUNSKY	\$4,796.65	WETMORE, MICHAEL JUSTN	\$3,470.10
VERSOCKI, ROBERT	\$3,018.60	WEYMOUTH, LESLIE A	\$2,467.50
VERVILLE, JANET I	\$3,612.60	WHALEN, KATHARINE L	\$2,758.45
VETTER, KELLI L	\$5,141.72	WHALEN, TIMOTHY E	\$4,389.76
VEZEAU, ELIZABETH M	\$2,465.27	WHALEN, TIMOTHY E	\$1,021.25
VICKY M. EVANS, TRUSTEE	\$13,868.58	WHEELER, DENISE R	\$3,725.22
VIGUE, LUKE	\$3,466.87	WHEELER, GRADY J	\$3,452.90
VINCENT, GARY G	\$3,147.60	WHITE OAK RIDGE, LLC	\$647.15
VINCENT, NATHAN	\$4,211.85	WHITE, KACEY LEE	\$3,111.05
VOLINSKY, NICHOLAS H	\$3,017.52	WHITE, NADINE C	\$3,964.60
VOLOVSKI, CHRISTOPHER F	\$3,502.35	WHITE, ROBIN J	\$1,521.12
VREELAND, PEGGY J	\$4,439.75	WHITE, SHAWN M	\$2,257.50
WALCEK, MICHAEL F	\$4,788.05	WHITLEY, WILLIAM C	\$2,565.62
WALDRON, JOHN	\$3,742.08	WHITTEN, WAYNE M SR	\$3,661.66
WALL, LISA K	\$4,068.87	WICK, DANIEL P	\$4,561.22
WALSH, LAWRENCE H	\$8,692.45	WICK, DANIEL P	\$1,951.12
WALSH, RYAN E	\$2,418.75	WICK, DANIEL P	\$1,398.57
WALSH, THOMAS J	\$1,079.30	WICK, DARLENE F	\$678.33
WALSH, THOMAS J	\$5,599.67	WICK, JODI	\$4,067.80
WALSH, THOMAS J	\$1,042.75	WICK, JODI R	\$3,929.12
WALSH, TIMOTHY J JR	\$3,781.85	WICK, JOSHUA M	\$3,277.68
WALTERS, WILLIAM J	\$4,009.75	WICK, LARRY	\$380.55
WALTERSDORF, ROBERT J	\$4,868.67	WICK, LARRY	\$424.62
WALTERS-WARD, JACQUELINE	\$301.00	WICK, LARRY	\$1,793.10
WALTON, CONNER M	\$3,079.87	WICK, LARRY	\$1,171.75
WARD, SANDRA J	\$4,727.85	WICK, LARRY M	\$2,961.62
WATERMAN, CHARLES P	\$4,061.95	WICK, LARRY M	\$249.40
WATSON, FRANK	\$4,399.97	WICK, LARRY M., ESTATE OF	\$337.55
WATTERS, JAMES E JR	\$4,029.10	WICKETT, BRIAN K	\$5,854.45
WATTERS, WILLIAM S	\$3,784.00	WICK'S RENTAL, LLC	\$5,950.12
WATERSON IRREVOC TRUST	\$4,932.10	WICK'S RENTALS	\$2,612.25
WATERSON IRREVOC TRUST	\$1,560.90	WICK'S RENTALS, LLC	\$1,019.10
WATERSON, BRENDA J	\$3,770.02	WIGGINS, TRUSTEE, WILLIAM	\$5,595.38
WAYNE, PETER S	\$3,101.37	WILCOX, CAROLYN W	\$2,538.07
WEATHERLY, DAVID I	\$2,840.15	WILE-MARBLE, JACOB H	\$84.93
WEATHERLY, IVAN G	\$3,025.05	WILKINSON, MARK D	\$3,540.13
WEAVER, JANET R	\$3,589.43	WILLEY, DAVID L	\$1,187.88
WEAVER, JENNIFER E	\$3,392.70	WILLEY, LAURA M	\$2,205.90
WEAVER, ROBIN	\$7,431.48	WILLEY, LAURA M	\$608.45
WEBBER, JAMIE R	\$2,424.01	WILLEY, MICHELLE	\$489.12
WEEDEN, JOHN W	\$864.30	WILLEY, TAMMY L	\$3,413.12
WEICHERT, ROBERT A & CATHERINE	\$3,046.55	WILLIAMS, ALLEN R & JANET	\$1,651.20
WEISBERG, ALAN C	\$2,316.63	WILLIAMS, PAULA M	\$2,641.27
WEISBERG, SHERRILYN N	\$86.00	WILLIAMS, STEPHEN	\$3,298.10
WEISS, DALTON M	\$2,525.17	WILLIAMS, ZACHARY	\$3,430.33
WEISS, DWAYNE	\$3,831.30	WILSCOTT REALTY TRUST	\$40.85
WELCH, STACIE L., TRUSTEE	\$4,161.33	WILSON, COREY A	\$3,966.75

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
WILSON, JAMES H	\$3,563.62	WORKS, SHAWN M	\$3,104.60
WILSON, JUDY S	\$2,359.34	WORMWOOD, MICHAEL A	\$2,083.35
WILSON, RICHARD R	\$1,827.49	WRIGHT, ALYSSA DONNA	\$2,793.93
WINCHESTER, EDWARD C	\$3,338.31	WRIGHT, EDWARD I	\$2,806.46
WINK, DANIEL L	\$3,576.52	WRIGHT, LOLA M	\$2,905.73
WINK, LISA	\$649.30	WRIGHT, THOMAS F	\$4,774.08
WINN, ROBERT N	\$1,948.98	WRIGHT, TRAVIS	\$663.28
WINNE, MATTHEW R	\$3,128.25	WYATT, EMMA L	\$3,214.25
WINNE, MATTHEW R	\$943.85	WYMAN, DEBORAH S , TRUSTEE	\$1,412.55
WINSHIP, STEPHEN M	\$6,652.10	WYMAN, DENNIS A & DEBORAH	\$1,370.63
WINSHIP, TODD	\$3,373.99	WYMAN, JOSEPH D	\$2,328.45
WINSHIP, TODD	\$2,917.55	WYMAN, WILLIAM	\$4,259.15
WINSHIP, TRACY L	\$3,521.70	WYMAN, WILLIAM L	\$2,727.29
WINTON, GARY	\$2,934.75	YATSKAR, ANNA	\$3,136.85
WINTON-SMITH, KAREN L	\$1,673.62	YOKE, ROBERT S JR	\$2,030.67
WIREN, KELLY ANN	\$4,722.47	YOKE, ROBERT S JR	\$1,390.41
WISWELL, ALYSSA M	\$8,522.60	YORK, BARBARA	\$2,117.75
WITZEL, JAY S	\$889.03	YOST, RYAN J	\$4,688.08
WOOD, JAY R	\$3,101.93	YOUNG, ARTHUR B	\$4,392.45
WOOD, JAY R & BEVERLY J	\$2,339.20	YOUNG, JONATHAN	\$4,567.67
WOOD, JAY R, ETAL	\$54.83	YOUNG, JOSEPH M	\$6,307.03
WOOD, JEFFREY S	\$5,897.45	YOUNG, STEPHEN MICHAEL	\$5,142.80
WOOD, JEFFREY S	\$941.70	YUNGGEBAUER, FRED A	\$5,411.55
WOOD, KENNETH C	\$2,604.73	ZANNINI, KEITH A	\$1,818.90
WOOD, MARY	\$2,008.10	ZAPSKY, ZACHARY M	\$3,935.58
WOOD, RODNEY B	\$150.50	ZELMAN, AIMEE	\$5,329.85
WOOD, THOMAS L	\$5,930.78	ZINCK, STEPHEN P	\$7,591.65
WOOD, TIMOTHY F	\$2,486.48	ZUCCO, CLEOFAS MAURI	\$4,072.10
WOODMAN, CHARLES M	\$3,433.09	ZUCCO, MARY	\$3,642.10
WOODS CONSTRUCTION, L.L.C.	\$3,217.48		
WOODS, DEREK	\$2,905.73	TOTAL	\$8,350,820.82
WOODWARD, RAE A	\$3,346.48		
WORELL, ROBERT M	\$2,790.70		
WORKS, CARL L	\$2,048.26		

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2024 - PERSONAL PROPERTY**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
PRATT & WHITNEY AIRCRAFT	\$471,215.50	DOLLAR GENERAL STORE #15393	\$665.43
HUSSEY SEATING COMPANY	\$18,136.32	FIRST DATA MERCHANT SERV CORP	\$17.20
CUMBERLAND FARMS INC.	\$1,054.57	MITSUBISHI POWER AERO, LLC	\$1,040.60
KENNEBUNK SAVINGS BANK	\$599.85	VERIZON WIRELESS	\$322.50
OAK WOODS LUMBER	\$1,569.50	MAINE RSA #1, INC	\$305.30
TOWN PIZZA	\$413.87	HANNAFORD	\$8,288.25
MAPES, H.A. INC.	\$1,333.00	CSC SERVICEWORKS, INC	\$7.53
DWIGHT LITTLEFIELD TRUCKING	\$217.15	MSC INDUSTRIAL SUPPLY CO.	\$321.42
UNITIL NORTHERN UTILITIES, INC	\$703.05	RECOVERY MAINE INC.	\$61.28
ALLARDS MARKET	\$161.25	GREEN TRUCK FARMS, LLC	\$3,311.00
JOHNSONS SEAFOOD & STEAK	\$829.90	SERENITY SALON	\$19.35
JOHNSON FUNERAL HOME	\$107.50	T-MOBILE	\$268.75
SCIENTIFIC GAMES INC	\$58.05	REYNOLDS, JOEY SP	\$268.75
LARRY'S GARAGE	\$25.80	SUPER WASH	\$124.70
DIRECTV, LLC	\$27.95	AROMA JOES	\$3,535.68
CONSOLIDATED COMM, INC.	\$62.35	LINDE LEASED EQUIPMENT	\$1,357.73
CENTRAL MAINE POWER CO	\$1,548.00	CASCO BAY FOOD AND BEVERAGE	\$44.08
AT&T MOBILITY LLC	\$10.75	PRAXAIR DISTRIBUTION INC	\$0.00
GRAYHAWK LEASING, LLC	\$147.27	COCA-COLA COMPANY	\$83.85
DISH NETWORK, LLC	\$37.63	PRESTO RESTO LLC	\$90.30
NUCO2 SUPPLY LLC	\$120.40	NPRTO NORTH EAST LLC	\$22.58
NORTH BERWICK TAX SERVICE	\$19.35	SPECTRUM NORTHEAST, LLC	\$11,608.93
PELLETIER FOUNDATIONS	\$138.67	SPECTRUM NORTHEAST (INTERNET)	\$55.90
DAVE'S GARAGE	\$562.22	ATLANTIC FEDERAL CREDIT UNION	\$371.95
DUTCH AUTO BODY	\$86.00	PINNACLE HEALTH	\$782.60
MEDIX BIOCHEMICA USA, INC	\$852.47	GTP ACQUISITION PARTNERS II, LLC	\$239.73
PAINTING BY NORTHEAST	\$63.43	CANON BUSINESS PROCESS SERVICES	\$11.83
CARPE DIEM COFFEE ROASTING	\$176.30	LADY MARY INN SCORP	\$281.65
MORSE FOUNDATION INC	\$17.20	WELLS STREET STATION LLC	\$435.37
JBH MACHINE COMPANY, INC.	\$2,684.27	PARSHLEY STEEL FABRICATORS	\$70.95
MADHATTER GRAPHICS	\$18.27	SACO BAY ORTHOPAEDIC & SPORTS	\$10.75
AMERICAN DREAMSPACE	\$10.75	THE STUDIO	\$59.12
CORNERSTONE VALUATION SERVICES	\$87.07	OATMEAL ACRES	\$13.98
VERIZON WIRELESS	\$99.98	LINDE GAS & EQUIPMENT INC	\$125.78
DUNKIN DONUTS	\$1,675.93	SKULL & SNAKE TATTOO	\$21.50
SUBWAY RESTAURANT	\$233.27	TIMEPAYMENT CORP	\$33.32
DOUGHTY FALLS PHYS THERAPY	\$65.57	NOBO	\$107.50
RD CONCRETE WORKS	\$491.28		
CARDTRONICS USA INC	\$20.42	TOTAL	\$540,435.83
REDBOX AUTOMATED RETAIL, LLC	\$36.55		
TRY BERWICK SAND & GRAVEL	\$99.98		
RED LEAVES	\$21.50		
BUBBA FRYES	\$107.50		
PORTICO REALTY	\$29.03		
WABASHA LEASING LLC	\$72.02		

**UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2023**

*ABBOTT, MARTHA	\$3,439.78	*GOLDMARK, LLC	\$624.39
ALAIMO, LUCINDA	\$2,245.70	GOODRICH, SUNSHINE D., JUNE R	\$144.95
*ALLAIRE, AARON J	\$1,062.60	*GOODWIN, RICHARD D., ESTATE	\$1,462.32
*ALLARD, THOMAS J	\$2,708.34	*GRANT, LLOYD L	\$179.88
ANDERSON, MARY BRAY	\$4,106.55	*GRAY, ERIC A	\$2,568.96
*AVERY, FREDERICK	\$396.40	*HARRIS, MICHELLE R	\$761.54
*BARRY, ERIC P	\$1,178.56	*HEBERT, WAYNE E	\$993.47
*BATTIS, JOHN S	\$1,408.67	HOULE, OSCAR J PinP	\$3,751.98
*BEGIN, NELSON	\$2,070.55	*HOVEN, MARK C	\$3,509.32
*BETTS, MARK R	\$4,000.62	*HOWELL, MATTHEW W., TRUSTEE	\$607.67
*BIRCH, WENDELL C	\$442.65	J.B.J. MACHINE COMPANY, INC	\$2,151.95
*BOISVERT, DONALD R	\$1,161.83	J.B.J. MACHINE COMPANY, INC	\$1,756.13
BOLDUC, HEIDI	\$2,759.63	*JLP HOLDINGS, LLC	\$1,969.65
*BOSTON, ALVIN M	\$4,855.31	*JOHNSON, GLENDON W	\$1,343.58
BOSTON, KAREN	\$2,649.24	*JONES, BRADLEY R	\$70.22
*BOULIER, ELISSA M	\$1,839.54	*JONES, BRADLEY R	\$2,903.66
*BRIDGE, WAYNE	\$944.41	*JONES, BRADLEY R	\$1,395.52
*BRONDER CONSTRUCTION, LLC	\$729.21	*KAREN DONNDELINGER	\$1,265.52
*BRONDER, RICHARD J., JR	\$733.67	KDK PROPERTIES	\$1,212.01
*BROWN, STEVEN E	\$137.15	KDK PROPERTIES, LLC	\$745.94
*BROWN, STEVEN E	\$73.59	*KENNEDY, BRIAN R	\$1,105.78
*BROWN, STEVEN E	\$106.32	*KING, BENJAMIN S. TRUSTEE	\$4,291.64
*BROWN, STEVEN E	\$354.57	*KLOSOWSKA, KATARZYNA	\$828.72
*BURBANK, DAVID D	\$1,618.88	LAFLAMME, GUY N & ROMAINE,	\$424.33
*CARDINAL WAY APART, LLC	\$4,506.83	LAFRENIERE, ASTI	\$39.03
*CARPENTER, MICHAEL	\$1,923.38	LAFRENIERE, STEPHEN M	\$731.44
*CIDER MILL POND TRUST	\$1,964.63	LAFRENIERE, STEPHEN M	\$1,524.21
*COLLINS, JR., MICHAEL L.	\$1.57	LAFRENIERE, ZACHARY	\$2,398.37
*CONLEY, MARK W	\$2,067.21	LAFRENIERE, ZACHARY S	\$101.47
*COOK, NANCY E	\$2,842.14	LAING, DENNIS M	\$2,186.52
*COOK, PETER	\$85.86	*LEWIS, REBECCA	\$912.63
*COOK, PETER W	\$1,346.92	*LITTLEFIELD, JOEL	\$976.58
*COURTEAU, KRISTEN W.	\$342.86	*LML LOGISTICS	\$3,893.58
*CRISPIN, RICHARD W TRUSTEE,	\$4,427.67	*LOYD, OTIS M	\$3,224.58
*D'AGATA, JOANNE	\$3,366.94	*MACLEOD, SCOTT	\$2,311.95
*DAVIES, BRIAN L	\$737.85	*MARTIN, JEFFREY	\$974.51
*DAVIES, STEVEN P	\$3,169.43	*MCCABE, DAVID A	\$1,242.11
*DAVIS, LAWRENCE L	\$1,455.07	*MCKEE, LOLA J	\$1,727.69
DAY, JASON A	\$3,000.47	*MCKINNON, SCOTT E	\$1,301.76
*DELANEY, WILLIAM C	\$1,274.44	*MCKINNON, SCOTT E	\$74.70
*DEPERRIO, JASON A	\$1.25	MCLEAN, JASON	\$735.90
*DEWHURST, JANINE K	\$1,670.27	*MELANSON, LARRY J	\$1,320.16
DOIRON, ROBERT A	\$2,537.74	*MESSIER-DAVIS, CINDY J	\$1,720.34
*DOLIBER, DANA E	\$71.35	*MICHAUD, GARRETT R	\$379.10
*DOUCETTE, TRAVIS ROBERT	\$783.29	*MITCHEM, HARLOE C	\$2,670.43
*DOWLING, REGINA G., TRUSTEE	\$1,772.87	*MORGAN, SCOTT R	\$24.65
*DUBOIS, JEFFREY L	\$171.71	*MORRELL, RONALD E	\$2,667.82
*ELLIS, BRANDON D	\$779.39	*MOULTON, DEBBIE A	\$1,295.63
*FAIRPOINT/NORTHERN NEW	\$1,243.22	*MURRAY, SCOTT	\$1,495.21
FALLO, SUSAN	\$642.24	*NORMANDEAU, ANNE L	\$2,074.46
FERNALD, TIMOTHY W	\$1,477.38	*NORTON, DARRELL W	\$450.46
*FERRANTO, JOSHUA	\$3,088.55	*OSTERHOUT, ISAAC A	\$1,905.54
*FERRY, ERIC J	\$1,088.24	*PAGE, MATTHEW	\$3,225.39
*FISETTE, KARYN D	\$6.13	*PARISI, THOMAS J. & DEBRA J.	\$2,673.77
*FORTIN, DONALD A	\$2,072.78		

*** PAID IN FULL 3-1-2024**

*PERRY BUILDING AND RESTOR	\$1,383.16
*POITRAS, AMBER ROSE	\$546.91
PORPER, LEE ANN	\$2,114.04
*REINGOLD, AMY	\$1,013.16
*REISCHL, ANDREW W E	\$4,113.23
REYNOLDS II, LEIGHTON	\$2,757.40
*RICHARD, THOMAS G	\$1,120.65
*RINNE, ANDERS	\$1,101.06
*RIPLEY, NANCY	\$1,355.60
*ROBERTSON, LUKE J	\$1,924.74
*ROYAL, KEVIN D	\$823.99
*ROYAL, KEVIN D	\$935.49
*ROYAL, KEVIN D	\$3,246.88
*ROYAL, KEVIN D	\$84.74
*SHAW, HAROLD	\$540.77
*SMITH, ROSE M	\$1,918.91
*SOUTHARD, DAVID	\$2,131.88
*ST. HILL LAIRE, SAMUELLE D	\$1,058.68
*STAPLES, DANIEL	\$655.06
*STONEWOOD ENTERPRISES, LLC	\$12,684.24
*SZCZECOWICZ, DARREN P	\$248.23
*T-MOBILE	\$20.28
*TROTT, DAVID M	\$2,709.99
*WATSON, FRANK	\$2,878.70
*WEAVER, JANET R	\$1,472.67
WHITE, SHAWN M	\$1,853.21
*WHITTEN, WAYNE M SR	\$1,990.58
*WICK, LARRY	\$188.99
*WICK, LARRY	\$210.73
*WICK, LARRY	\$898.69
*WICK, LARRY	\$587.05
*WICK, LARRY M	\$124.88
*WICK, LARRY M., ESTATE OF	\$167.25
WILLEY, MICHELLE	\$486.14
*WISWELL, ALYSSA M	\$6,168.18
*WOOD, KENNETH C	\$1,214.07
WORMWOOD, MICHAEL A	\$1,870.97
*YOUNG, ARTHUR B	\$4,092.05
*YOUNG, JONATHAN	\$516.80
*ZANNINI, KEITH A	\$1,872.09
*ALLARDS MARKET	\$167.25
AROMA JOES	\$3,667.24
*AT&T CAPITAL SERVICES, INC.	\$1,543.16
BUBBA FRYES	\$111.50
*CARPE DIEM COFFEE ROASTING	\$0.24
*COCA-COLA COMPANY	\$15.26
CONSOLIDATED COMMUNICATIONS,	\$64.67
DAVE'S GARAGE	\$583.15
DWIGHT LITTLEFIELD TRUCKING	\$225.23
JB MACHINE COMPANY, INC.	\$2,784.16
*LADY MARY INN SCORP	\$169.48
*LINDE LEASED EQUIPMENT	\$0.85
MEDIX BIOCHEMICA USA, INC	\$884.20
PARSHLEY STEEL FABRICATORS	\$73.59
*PRAXAIR DISTRIBUTION INC	\$103.70
RD CONCRETE WORKS	\$509.56
*RECOVERY MAINE INC.	\$31.78
REYNOLDS, JOEY SP	\$278.75
SERENITY SALON	\$20.07
*SKULL & SNAKE TATTOO	\$22.30
SUBWAY RESTAURANT	\$241.86
THE STUDIO	\$40.70

T-MOBILE	\$278.75
TOWN PIZZA	\$429.28
TOTAL(6-30-23)	\$254,634.49
TOTAL (3-1-24)	\$57,617.86

**OUTSTANDING TAX LIENS
FISCAL YAR 2022**

*ABBOTT, MARTHA	\$3,251.47
*ANDERSON, MARY BRAY	\$3,924.00
*BOLDUC, HEIDI	\$2,558.23
*DAY, JASON A	\$2,927.74
*FALLO, SUSAN	\$503.09
*FERNALD, TIMOTHY W	\$1,444.25
*FERRANTO, JOSHUA	\$1,143.73
*HOULE, OSCAR J PinP	\$3,433.50
*HOWELL, MATTHEW W	\$297.02
*J.B.J. MACHINE COMPANY, INC	\$1,726.56
*J.B.J. MACHINE COMPANY, INC	\$1,966.36
*KDK PROPERTIES	\$559.17
*KDK PROPERTIES, LLC	\$358.61
*LAFRENIERE, ASTI	\$38.15
*LAFRENIERE, STEPHEN M	\$719.40
*LAFRENIERE, STEPHEN M	\$1,490.03
*LAFRENIERE, ZACHARY	\$2,584.39
*LAFRENIERE, ZACHARY S	\$99.19
*PORPER, LEE ANN	\$1,972.90
WORMWOOD, MICHAEL A	\$1,850.82
*YOUNG, ARTHUR B	\$1,965.27
ANGEL OF THE BERWICKS	\$39.78
AROMA JOES	\$3,585.01
BANK OF THE WEST EQUIPMENT	\$857.83
BUBBA FRYES	\$109.00
*CONSOLIDATED COMMUNICATIONS,	\$63.22
DAVE'S GARAGE	\$570.07
JB MACHINE COMPANY, INC.	\$2,721.73
MEDIX BIOCHEMICA USA, INC	\$0.50
PAUL'S BARBER SHOP	\$9.81
*RD CONCRETE WORKS	\$498.13
SERENITY SALON	\$19.62
TOWN PIZZA	\$419.65
TRICANN ALTERNATIVES, LLC	\$594.84
TOTAL(6-30-23)	\$44,784.96
TOTAL (3-1-24)	\$8,916.90

**OUTSTANDING TAX LIENS
FISCAL YEAR 2021**

AROMA JOES	\$3,913.91
BUBBA FRYES	\$119.00
CROSS FIT GYM	\$160.65
DAVE'S GARAGE	\$622.37
THE HAIR SHOP	\$34.51
JBJ MACHINE COMPANY, INC.	\$2,971.43
TOWN PIZZA	\$458.15

TOTAL(6-30-23)	\$8,280.02
TOTAL (3-1-24)	\$8,280.02

**OUTSTANDING TAX LIENS
FISCAL YEAR 2020**

AROMA JOES	\$4,061.92
BUBBA FRYES	\$54.83
CROSS FIT GYM	\$166.73
DAVE'S GARAGE	\$645.91
JBJ MACHINE COMPANY, INC.	\$3,083.80
LARRY'S AUTOMOTIVE	\$25.32
MAINE SOURCE AUTO	\$308.75
PSL SERVICES	\$37.05
TOWN PIZZA	\$475.48

TOTAL(6-30-23)	\$8,859.79
TOTAL (3-1-24)	\$8,859.79

**OUTSTANDING TAX LIENS
FISCAL YEAR 2019**

AROMA JOES	\$4,242.81
CROSS FIT GYM	\$174.15
DAVE'S GARAGE	\$674.67
JBJ MACHINE COMPANY, INC.	\$2,617.74
MAINE SOURCE AUTO	\$322.50
SOUTHERN MAINE HEALTHCARE	\$89.01
TOWN PIZZA	\$496.65

TOTAL(6-30-23)	\$8,617.53
TOTAL (3-1-24)	\$8,617.53

**OUTSTANDING TAX LIENS
FISCAL YEAR 2018**

CROSS FIT GYM	\$170.10
DAVE'S GARAGE	\$658.98
FORTIER AND SONS INC.	\$56.70
MAINE SOURCE AUTO	\$315.00
NO BERWICK FAMILY MEDICINE	\$224.28
TOWN PIZZA	\$485.10

TOTAL (6-30-23)	\$1,910.16
TOAL (3-1-24)	\$1,910.16

**OUTSTANDING TAX LIENS
FISCAL YEAR 2017**

ANOTHER LOOK	\$126.00
DAVE'S GARAGE	\$598.50
TOWN PIZZA	\$441.00

TOTAL (6-30-23)	\$1,165.50
TOTAL (3-1-24)	\$1,165.50

**OUTSTANDING TAX LIENS
FISCAL YEAR 2016**

ANOTHER LOOK	\$126.00
DAVE'S GARAGE	\$698.04
TOWN PIZZA	\$441.00

TOTAL (6-30-23)	\$1,265.04
TOTAL (3-1-24)	\$1,265.04

**OUTSTANDING TAX LIENS
FISCAL YEAR 2015**

ANOTHER LOOK	\$124.50
DAVE'S GARAGE	\$692.22
TOWN PIZZA	\$435.75

TOTAL (6-30-23)	\$1,252.47
TOTAL (3-1-24)	\$1,252.47

**OUTSTANDING TAX LIENS
FISCAL YEAR 2014**

ANOTHER LOOK	\$124.50
DAVE'S GARAGE	\$692.22
TOWN PIZZA	\$435.75

TOTAL (6-30-23)	\$1,252.47
TOTAL (3-1-24)	\$1,252.47

**OUTSTANDING TAX LIENS
FISCAL YEAR 2013**

DAVE'S GARAGE	\$476.84
TOWN PIZZA	\$435.75
TOTAL (6-30-23)	\$912.59
TOTAL (3-1-24)	\$912.59

**OUTSTANDING TAX LIENS
FISCAL YEAR 2011**

DAVE'S GARAGE	\$673.79
TOWN PIZZA	\$379.75
TOTAL (6-30-23)	\$1,053.54
TOTAL (3-1-24)	\$1,053.54

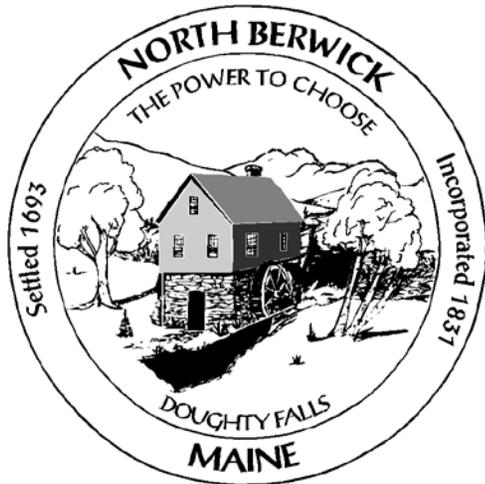
**OUTSTANDING TAX LIENS
FISCAL YEAR 2009**

TOWN PIZZA	\$190.75
TOTAL (6-30-23)	\$190.75
TOTAL (3-1-24)	\$190.75

**OUTSTANDING TAX LIENS
FISCAL YEAR 2012**

DAVE'S GARAGE	\$707.94
TOWN PIZZA	\$399.00
TOTAL (6-30-23)	\$1,106.94
TOTAL (3-1-24)	\$1,106.94

**AUDIT REPORTS
FOR THE
TOWN OF NORTH BERWICK
NORTH BERWICK WATER DISTRICT &
NORTH BERWICK SANITARY DISTRICT**



**FY 2023 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Audited Financial Statements
and Other Financial Information

Town of North Berwick, Maine

June 30, 2023



Proven Expertise & Integrity

TOWN OF NORTH BERWICK, MAINE

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JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of North Berwick
North Berwick, Maine

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of North Berwick, Maine as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 of North Berwick, Maine 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 of North Berwick, Maine'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 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 GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements 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 controls 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 of North Berwick, Maine'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 doubt about the Town of North Berwick, Maine'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 5 through 12 and 62 through 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of North Berwick, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2024, on our consideration of the Town of North Berwick, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Town of North Berwick, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of North Berwick's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 16, 2024

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

(UNAUDITED)

The following management's discussion and analysis of Town of North Berwick, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, health and welfare, recreation and culture, education, public works, library and unclassified.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of North Berwick include a Pay-Per-Throw Trash Program.

Fund Financial Statements

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

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

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

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

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental and business-type activities. The Town's total net position for governmental activities increased by \$250,932 from \$16,351,320 to \$16,602,252. The Town's total net position for business-type activities increased by \$5,778 from \$301,939 to \$307,717.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased for governmental activities to a balance of \$4,644,075 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$307,717.

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

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Assets:				
Current Assets	\$ 6,263,990	\$ 6,446,061	\$ 318,227	\$ 309,214
Noncurrent Assets - Capital Assets	12,771,738	12,405,766	-	-
Noncurrent Assets - Net Pension Asset	-	37,353	-	-
Total Assets	<u>19,035,728</u>	<u>18,889,180</u>	<u>318,227</u>	<u>309,214</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	305,186	256,571	-	-
Deferred Outflows Related to OPEB	97,428	129,046	-	-
Total Deferred Outflows of Resources	<u>402,614</u>	<u>385,617</u>	<u>-</u>	<u>-</u>
Liabilities:				
Current Liabilities	510,439	457,821	10,510	7,275
Noncurrent Liabilities	2,106,100	1,893,320	-	-
Total Liabilities	<u>2,616,539</u>	<u>2,351,141</u>	<u>10,510</u>	<u>7,275</u>
Deferred Inflows of Resources:				
Prepaid Taxes	20,912	31,519	-	-
Deferred Inflows Related to Pensions	155,677	532,685	-	-
Deferred Inflows Related to OPEB	42,962	8,132	-	-
Total Deferred Inflows of Resources	<u>219,551</u>	<u>572,336</u>	<u>-</u>	<u>-</u>
Net Position:				
Net Investment in Capital Assets	11,411,572	10,800,647	-	-
Restricted	546,605	794,328	-	-
Unrestricted	4,644,075	4,756,345	307,717	301,939
Total Net Position	<u>\$ 16,602,252</u>	<u>\$ 16,351,320</u>	<u>\$ 307,717</u>	<u>\$ 301,939</u>

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 1.70%, while total expenses increased by 8.72%. The decrease in revenues was attributable to decreases in all revenue categories except taxes. Expenses increased in all areas except health and welfare and recreation and culture.

Revenues for the Town's business-type activities increased by \$12,336 and total expenses increased by \$37,067.

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

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 695,600	\$ 965,361	\$ -	\$ -
<i>General Revenues:</i>				
Taxes	9,150,188	8,648,677	-	-
Grants and contributions not restricted to specific programs	2,689,479	3,127,292	-	-
Miscellaneous	232,605	247,748	35,479	23,143
Total Revenues	12,767,872	12,989,078	35,479	23,143
Expenses				
General government	1,286,362	1,086,598	-	-
Public safety	2,545,019	2,226,063	-	-
Health and welfare	22,444	43,108	-	-
Recreation and culture	111,841	192,672	-	-
Education	6,391,004	6,100,692	-	-
Public works	942,332	936,253	-	-
Library	303,030	262,287	-	-
County tax	405,209	389,003	-	-
TIF	22,665	22,156	-	-
Unclassified	306,693	91,224	-	-
Interest on long-term debt	57,113	49,269	-	-
Pay-per-throw trash program	-	-	152,929	115,862
Total Expenses	12,393,712	11,399,325	152,929	115,862
Transfers	(123,228)	(121,337)	123,228	121,337
Change in Net Position	250,932	1,468,416	5,778	28,618
Net Position - July 1	16,351,320	14,882,904	301,939	273,321
Net Position - June 30	\$ 16,602,252	\$ 16,351,320	\$ 307,717	\$ 301,939

Financial Analysis of the Town's Fund Statements

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

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

	2023	2022	Increase/ (Decrease)
Major Fund:			
General Fund:			
Restricted	\$ 219,610	\$ 500,124	\$ (280,514)
Committed	195,478	171,484	23,994
Assigned	1,128,954	1,111,694	17,260
Unassigned	3,401,320	3,471,642	(70,322)
Total General Fund	\$ 4,945,362	\$ 5,254,944	\$ (309,582)
Nonmajor Funds:			
Capital Projects Funds:			
Committed	\$ 416,290	\$ 536,474	\$ (120,184)
Assigned	354	348	6
Permanent Funds:			
Restricted	326,995	294,204	32,791
Total Nonmajor Funds	\$ 743,639	\$ 831,026	\$ (87,387)

The changes to total fund balances for the general fund and the nonmajor funds occurred due to the regular activity of operations.

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

Budgetary Highlights

Differences between the original and final budget for the general fund include the use of unassigned fund balance and applied receipts. Refer to Schedules A and B for additional information on budget differences.

The general fund actual revenues were receipted under budgeted amounts by \$268,634. This was a result of all revenues being receipted in under budgeted amounts with the exception of intergovernmental revenues and other revenues.

The general fund actual expenditures were under budgeted amounts by \$1,075,555. All expenditure accounts were within or under budgeted amounts with the exception of general government and library.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2023, the net book value of capital assets recorded by the Town increased by \$365,972 from the prior year. This increase is the result of capital additions of \$826,439, less current year depreciation expense of \$460,467. For additional details refer to Note 5 of Notes to Financial Statements.

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

	2023	2022
Land and construction in progress	\$ 1,875,449	\$ 1,875,449
Art works and historical treasures	10,000	10,000
Land improvements, buildings and building improvements	2,939,039	2,557,616
Vehicles, machinery and equipment	1,340,248	1,500,194
Infrastructure	6,607,002	6,462,507
Total	\$ 12,771,738	\$ 12,405,766

Debt

At June 30, 2023, the Town had \$1,360,166 in bonds and a note from direct borrowings payable versus \$1,605,119 last year. For additional details on the Town's outstanding debt, refer to Note 6 of Notes to Financial Statements.

Currently Known Facts, Decisions or Conditions

The Town has also noted a subsequent event as a currently known fact. Refer to Note 22 of Notes to Financial Statements for more detailed information.

Economic Factors and Next Year's Budgets and Rates

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

Requests for Information

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 6,112,765	\$ 21,189	\$ 6,133,954
Investments	20,545	-	20,545
Accounts receivable (net of allowance for uncollectibles):			
Taxes	301,307	-	301,307
Liens	39,137	-	39,137
Other	87,274	-	87,274
Internal balances	(297,038)	297,038	-
Total current assets	<u>6,263,990</u>	<u>318,227</u>	<u>6,582,217</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	2,247,449	-	2,247,449
Buildings and vehicles net of accumulated depreciation	10,524,289	-	10,524,289
Total noncurrent assets	<u>12,771,738</u>	<u>-</u>	<u>12,771,738</u>
TOTAL ASSETS	<u>19,035,728</u>	<u>318,227</u>	<u>19,353,955</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	305,186	-	305,186
Deferred outflows related to OPEB	97,428	-	97,428
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>402,614</u>	<u>-</u>	<u>402,614</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 19,438,342</u>	<u>\$ 318,227</u>	<u>\$ 19,756,569</u>

STATEMENT A (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 152,280	\$ 10,510	\$ 162,790
Accrued expenses	106,383	-	106,383
Escrows	131,285	-	131,285
Current portion of long-term obligations	120,491	-	120,491
Total current liabilities	<u>510,439</u>	<u>10,510</u>	<u>520,949</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	938,368	-	938,368
Note from direct borrowings payable	309,113	-	309,113
Accrued compensated absences	70,257	-	70,257
Net pension liability/(asset)	361,693	-	361,693
Net OPEB liability	426,669	-	426,669
Total noncurrent liabilities	<u>2,106,100</u>	<u>-</u>	<u>2,106,100</u>
TOTAL LIABILITIES	<u>2,616,539</u>	<u>10,510</u>	<u>2,627,049</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	20,912	-	20,912
Deferred inflows related to pension	155,677	-	155,677
Deferred inflows related to OPEB	42,962	-	42,962
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>219,551</u>	<u>-</u>	<u>219,551</u>
NET POSITION			
Net investment in capital assets	11,411,572	-	11,411,572
Restricted	546,605	-	546,605
Unrestricted	4,644,075	307,717	4,951,792
TOTAL NET POSITION	<u>16,602,252</u>	<u>307,717</u>	<u>16,909,969</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 19,438,342</u>	<u>\$ 318,227</u>	<u>\$ 19,756,569</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 1,286,362	\$ 159,878	\$ -	\$ -	\$ (1,126,484)	\$ -	\$ (1,126,484)
Public safety	2,545,019	276,812	-	-	(2,268,207)	-	(2,268,207)
Health and welfare	22,444	140,377	-	-	117,933	-	117,933
Recreation and culture	111,841	112,889	-	-	1,048	-	1,048
Education	6,391,004	-	-	-	(6,391,004)	-	(6,391,004)
Public works	942,332	5,644	71,740	-	(864,948)	-	(864,948)
Library	303,030	-	-	-	(303,030)	-	(303,030)
County tax	405,209	-	-	-	(405,209)	-	(405,209)
TIF	22,665	-	-	-	(22,665)	-	(22,665)
Unclassified	306,693	-	-	-	(306,693)	-	(306,693)
Interest on long-term debt	57,113	-	-	-	(57,113)	-	(57,113)
Total governmental activities	12,393,712	695,600	71,740	-	(11,626,372)	-	(11,626,372)
Business-type activities:							
Pay-per-throw trash program	152,929	-	-	-	-	(152,929)	(152,929)
Total business-type activities	152,929	-	-	-	-	(152,929)	(152,929)
Total government	\$ 12,546,641	\$ 695,600	\$ 71,740	\$ -	(11,626,372)	(152,929)	(11,779,301)

STATEMENT B (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(11,626,372)	(152,929)	(11,779,301)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	8,063,693	-	8,063,693
Excise taxes	1,086,495	-	1,086,495
Grants and contributions not restricted to specific programs	2,617,739	-	2,617,739
Miscellaneous	232,605	35,479	268,084
Total general revenues	12,000,532	35,479	12,036,011
Change in net position	250,932	5,778	256,710
NET POSITION - JULY 1	16,351,320	301,939	16,653,259
NET POSITION - JUNE 30	\$ 16,602,252	\$ 307,717	\$ 16,909,969

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 5,443,743	\$ 669,022	\$ 6,112,765
Investments	-	20,545	20,545
Accounts receivable (net of allowance for uncollectibles):			
Taxes	301,307	-	301,307
Liens	39,137	-	39,137
Other	87,274	-	87,274
Due from other funds	180,326	239,695	420,021
TOTAL ASSETS	<u>\$ 6,051,787</u>	<u>\$ 929,262</u>	<u>\$ 6,981,049</u>
LIABILITIES			
Accounts payable	\$ 146,983	\$ 5,297	\$ 152,280
Accrued expenses	106,383	-	106,383
Escrows	131,285	-	131,285
Due to other funds	536,733	180,326	717,059
TOTAL LIABILITIES	<u>921,384</u>	<u>185,623</u>	<u>1,107,007</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	20,912	-	20,912
Deferred tax revenues	164,129	-	164,129
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>185,041</u>	<u>-</u>	<u>185,041</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	219,610	326,995	546,605
Committed	195,478	416,290	611,768
Assigned	1,128,954	354	1,129,308
Unassigned	3,401,320	-	3,401,320
TOTAL FUND BALANCES	<u>4,945,362</u>	<u>743,639</u>	<u>5,689,001</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,051,787</u>	<u>\$ 929,262</u>	<u>\$ 6,981,049</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2023

	Total Governmental Funds
	Funds
Total Fund Balances	\$ 5,689,001
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	12,771,738
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	164,129
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	305,186
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	97,428
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(1,017,592)
Note from direct borrowings payable	(342,574)
Accrued compensated absences	(78,063)
Net pension asset	(361,693)
Net OPEB liability	(426,669)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(155,677)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(42,962)
	\$ 16,602,252
Net position of governmental activities	

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 8,022,367	\$ -	\$ 8,022,367
Excise taxes	1,086,495	-	1,086,495
Intergovernmental	2,689,479	-	2,689,479
Charges for services	695,600	-	695,600
Miscellaneous revenues	180,363	52,242	232,605
TOTAL REVENUES	<u>12,674,304</u>	<u>52,242</u>	<u>12,726,546</u>
EXPENDITURES			
Current:			
General government	1,204,315	-	1,204,315
Public safety	2,539,637	-	2,539,637
Health and welfare	56,304	-	56,304
Recreation and culture	180,682	-	180,682
Education	6,391,004	-	6,391,004
Public works	815,526	-	815,526
Library	300,219	-	300,219
County tax	405,209	-	405,209
TIF	22,665	-	22,665
Unclassified	278,098	28,595	306,693
Debt service:			
Principal	244,953	-	244,953
Interest	57,113	-	57,113
Capital outlay	308,506	167,461	475,967
TOTAL EXPENDITURES	<u>12,804,231</u>	<u>196,056</u>	<u>13,000,287</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(129,927)</u>	<u>(143,814)</u>	<u>(273,741)</u>
OTHER FINANCING SOURCES			
Transfers in	-	56,427	56,427
Transfers (out)	(179,655)	-	(179,655)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(179,655)</u>	<u>56,427</u>	<u>(123,228)</u>
NET CHANGE IN FUND BALANCES	(309,582)	(87,387)	(396,969)
FUND BALANCES - JULY 1	<u>5,254,944</u>	<u>831,026</u>	<u>6,085,970</u>
FUND BALANCES - JUNE 30	<u>\$ 4,945,362</u>	<u>\$ 743,639</u>	<u>\$ 5,689,001</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (396,969)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	826,439
Depreciation expense	<u>(460,467)</u>
	<u>365,972</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>41,326</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	48,615
OPEB	<u>(31,618)</u>
	<u>16,997</u>
Repayment of long-term debt principal is an expenditure in governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>244,953</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds:	
Pension	377,008
OPEB	<u>(34,830)</u>
	<u>342,178</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(7,074)
Net pension liability/(asset)	(399,046)
Net OPEB liability	42,595
	<u>(363,525)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 250,932</u></u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2023

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
ASSETS	
Cash and cash equivalents	\$ 21,189
Due from other funds	297,038
TOTAL ASSETS	<u>\$ 318,227</u>
LIABILITIES	
Accounts payable	\$ 10,510
TOTAL LIABILITIES	<u>10,510</u>
NET POSITION	
Unrestricted	<u>307,717</u>
TOTAL NET POSITION	<u>307,717</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 318,227</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
OPERATING REVENUES	
Other	\$ 35,479
TOTAL OPERATING REVENUES	<u>35,479</u>
OPERATING EXPENSES	
Operations	152,929
TOTAL OPERATING EXPENSES	<u>152,929</u>
OPERATING INCOME (LOSS)	<u>(117,450)</u>
NONOPERATING REVENUES (EXPENSES)	
Transfers in	123,228
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>123,228</u>
CHANGE IN NET POSITION	5,778
NET POSITION - JULY 1	<u>301,939</u>
NET POSITION - JUNE 30	<u>\$ 307,717</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Enterprise Funds</u>
	<u>Pay-Per-Throw</u>
	<u>Trash Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Internal activity - receipts (payments) from/to other funds	\$ (8,700)
Other receipts	35,479
Payments to suppliers	(149,694)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(122,915)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer from other funds	123,228
NET CASH PROVIDED (USED) BY CAPITAL AND FINANCE RELATED ACTIVITIES	<u>123,228</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	313
CASH AND CASH EQUIVALENTS - JULY 1	<u>20,876</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 21,189</u>
RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (117,450)
Changes in operating assets and liabilities:	
(Increase) decrease in due from other funds	(8,700)
(Decrease) increase in accounts payable	3,235
(Decrease) increase in due to other funds	<u>-</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (122,915)</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Implementation of New Accounting Standards

During the year ended June 30, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services and the prices or rates that can be charged for the services and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 99 "Omnibus 2022". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are to provide clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives, clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset, clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA and recognition and measurement of a subscription liability, extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt, accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP), disclosures related to nonmonetary transactions, pledges of future revenues when resources are not received by the pledging government, clarification of provisions in Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended, related to the focus of the government-wide financial statements, terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and terminology used in Statement 53 to refer to resource flows statements. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

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

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements and Fund Financial Statements

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

1. Governmental Funds:

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

Major fund:

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

Nonmajor funds:

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

2. Proprietary Funds:

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e., interest income. The following is a description of the proprietary funds of the Town:

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

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

Basis of Accounting

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

1. Accrual

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

2. Modified Accrual

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

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

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

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

Deposits and Investments

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

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables

Receivables include amounts due from governmental agencies and ambulance receivables. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2023. Accounts receivable netted with allowances for uncollectible accounts were \$87,274 for the year ended June 30, 2023.

Interfund Receivables and Payables

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

Transactions Between Funds

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

Capital Assets

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values. An antique fire truck is capitalized as an art and historical item for the Town. This item is categorized as a non-depreciable asset as it is considered inexhaustible.

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

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

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

Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB

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

Net Position

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

Fund Balances

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two types of this item, deferred outflows related to pensions and deferred outflows related to OPEB. These items are reported in the statement of net position.

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 16, 2022 on the assessed value listed as of April 1, 2022, for all real and personal property located in the Town. Taxes were due in two installments on October 7, 2022 and May 5, 2023. Interest on unpaid taxes commenced on October 8, 2022 and May 6, 2023, at 4% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$260,651 for the year ended June 30, 2023.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

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

Operating/Nonoperating Proprietary Fund Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does have a policy covering custodial credit risk for deposits. The Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2023, the Town's cash balances amounting to \$6,133,954 were comprised of bank deposits of \$6,176,672. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of these bank deposits, \$5,379,407 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining balance of \$797,265 were collateralized by securities held in the name of the financial institution.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 916,381
ICS accounts	4,879,407
Savings accounts	380,884
	<u>\$ 6,176,672</u>

Investments:

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates. Certificates of deposit held with local financial institutions for \$20,545 are excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

At June 30, 2023, the Town's investment in certificates of deposit of \$20,545 were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk.

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2023 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
	<u> </u>	<u> </u>
General fund	\$ 180,326	\$ 536,733
Nonmajor capital projects funds	239,695	167,461
Nonmajor permanent funds	-	12,865
Enterprise fund	297,038	-
	<u>\$ 717,059</u>	<u>\$ 717,059</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

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

	Transfers In	Transfer Out
	<u> </u>	<u> </u>
General fund	\$ -	\$ 179,655
Nonmajor capital projects funds	40,627	-
Nonmajor permanent funds	15,800	-
Enterprise fund	123,228	-
	<u>\$ 179,655</u>	<u>\$ 179,655</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance, 7/1/22	Additions	Disposals/ Transfers	Balance, 6/30/23
<u>Governmental activities</u>				
Non-depreciated assets:				
Land and non-dep land imprvs.	\$ 1,250,449	\$ 362,000	\$ -	\$ 1,612,449
Art works and historical treasures	10,000	-	-	10,000
Construction in progress	625,000	-	-	625,000
	<u>1,885,449</u>	<u>362,000</u>	<u>-</u>	<u>2,247,449</u>
Depreciated assets:				
Land improvements	509,987	-	-	509,987
Buildings	1,133,606	102,836	-	1,236,442
Building improvements	2,810,088	37,251	-	2,847,339
Movable property	2,890,779	12,415	-	2,903,194
Infrastructure	7,858,228	311,937	-	8,170,165
	<u>15,202,688</u>	<u>464,439</u>	<u>-</u>	<u>15,667,127</u>
Less: accumulated depreciation	<u>(4,682,371)</u>	<u>(460,467)</u>	<u>-</u>	<u>(5,142,838)</u>
	<u>10,520,317</u>	<u>3,972</u>	<u>-</u>	<u>10,524,289</u>
Net capital assets	<u>\$ 12,405,766</u>	<u>\$ 365,972</u>	<u>\$ -</u>	<u>\$ 12,771,738</u>
 <u>Current year depreciation:</u>				
Administration				\$ 77,697
Police				33,425
Fire				48,948
Rescue				38,260
Public works				228,432
Library				2,811
Parks and recreation				21,904
Transfer station				8,990
Total depreciation expense				<u>\$ 460,467</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2023:

	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Year Portion
Bonds payable	\$ 1,230,119	\$ -	\$ (212,527)	\$ 1,017,592	\$ 79,224
Note from direct borrowings payable	375,000	-	(32,426)	342,574	33,461
	<u>\$ 1,605,119</u>	<u>\$ -</u>	<u>\$ (244,953)</u>	<u>\$ 1,360,166</u>	<u>\$ 112,685</u>

The following is a summary of the outstanding bonds payable:

\$225,000 General Obligation Bond payable, interest at a fixed rate varying from 0.65% to 2.83% and annual principal payments of \$22,500. Maturity in November of 2025.	\$ 67,500
\$1,605,000 General Obligation Bond payable, interest at a fixed rate of 4.13% and annual principal payments varying from \$29,709 to \$92,135. Maturity in January of 2036.	<u>950,092</u>
Total bonds payable	<u>\$ 1,017,592</u>

The following is a summary of the outstanding note from direct borrowings payable:

\$625,000 capital lease payable to Tax-Exempt Leasing Corp for an E-One Pumper Fire Apparatus with a fixed interest rate of 3.19% per annum. Lease matures on April 11, 2032 with annual principal and interest payments of \$44,389.	<u>\$ 342,574</u>
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The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	Bonds Payable		Notes from Direct Borrowings Payable		Total Debt Service
	Principal	Interest	Principal	Interest	
2024	\$ 79,224	\$ 40,716	\$ 33,461	\$ 10,928	\$ 164,329
2025	81,564	37,789	34,528	9,861	163,742
2026	84,000	34,733	35,630	8,759	163,122
2027	64,037	31,878	36,766	7,623	140,304
2028	66,678	29,237	37,939	6,450	140,304
2029-2033	376,989	102,586	164,250	13,304	657,129
2034-2038	265,100	22,145	-	-	287,245
	<u>\$ 1,017,592</u>	<u>\$ 299,084</u>	<u>\$ 342,574</u>	<u>\$ 56,925</u>	<u>\$ 1,716,175</u>

All bonds payable and notes from direct borrowings payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2023 is as follows:

	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Year Portion
Accrued compensated absences	\$ 70,989	\$ 7,074	\$ -	\$ 78,063	\$ 7,806
Net pension liability/(asset)	(37,353)	526,675	(127,629)	361,693	-
Net OPEB liability	469,264	23,629	(66,224)	426,669	-
Totals	<u>\$ 502,900</u>	<u>\$ 557,378</u>	<u>\$ (193,853)</u>	<u>\$ 866,425</u>	<u>\$ 7,806</u>

Please see Notes 8, 13 and 14 for detailed information on each of the other long-term obligations.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as a long-term obligation in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2023, the Town's liability for compensated absences is \$78,063.

NOTE 9 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets at June 30, 2023:

Invested in capital assets	\$ 17,914,576
Accumulated depreciation	(5,142,838)
Outstanding capital related debt	(1,360,166)
	<u>\$ 11,411,572</u>

NOTE 10 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2023, the Town has the following restricted net position and fund balances:

General fund:	
ARPA	\$ 219,610
Nonmajor permanent funds (Schedule G)	326,995
	<u>\$ 546,605</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 - COMMITTED FUND BALANCES

At June 30, 2023, the Town has the following committed fund balances:

General fund:	
Recreation impact fees	\$ 127,680
Open space impact fees	67,798
Nonmajor capital projects funds (Schedule E)	416,290
	<u>\$ 611,768</u>

NOTE 12 - ASSIGNED FUND BALANCES

At June 30, 2023, the Town has the following assigned fund balances:

General fund:	
Mill field festival	\$ 12,991
Street lights	20,974
GWRLT	100,000
Highway vehicle	96,947
Winter highway	102,593
Fire building	276,985
Conservation project	558
Parks and recreation	33,250
Summer rec	100,615
Animal control	15,213
Patch	8,691
Sidewalks	15,051
Road CIP	77,310
HRA funds	50,776
Reserved for FY 2024 budget	217,000
Nonmajor capital projects funds (Schedule E)	354
	<u>\$ 1,129,308</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

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

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60, 62 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2022, there were 311 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.52%.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "1N" and "AN" and are required to contribute 9.00% and 7.00%, respectively, of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 12.50% of covered payroll for the 1N plan and 9.0% of covered payroll for the AN plan. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2023 was \$127,629.

Pension Liabilities/(Assets), Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the Town reported a liability of \$361,693 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2022 and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2022, the Town's proportion was 0.136059%, which was an increase of 0.01983% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Town recognized net pension revenue of \$26,577. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 67,218	\$ -
Changes of assumptions	73,411	-
Net difference between projected and actual earnings on pension plan investments	-	151,804
Changes in proportion and differences between contributions and proportionate share of contributions	36,928	3,873
Contributions subsequent to the measurement date	127,629	-
Total	<u>\$ 305,186</u>	<u>\$ 155,677</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

\$127,629 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2023	\$ 60,197
2024	(15,308)
2025	(94,309)
2026	71,301
2027	-
Thereafter	-

Actuarial Methods and Assumptions

The respective collective total pension liability for the plans was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Valuation Method

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

Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2022 are as follows:

Investment Rate of Return - 6.50% per annum for the year ended June 30, 2022 and 2021, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 11.48% per year

Mortality Rates - For the plan, the rates are based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

Cost of Living Benefit Increases - 1.91%

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2022 are summarized in the following table.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.2%
Alternative credit	5.0%	7.4%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.50% for 2022 for the Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for the Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.50%	6.50%	7.50%
Town's proportionate share of the net pension liability/(asset)	\$ 1,068,544	\$ 361,693	\$ (222,545)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2022 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2022 through 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Expected and Actual Investment Earnings

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

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2022 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 through June 30, 2020. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to the *Actuarial Methods and Assumptions* section for information relating to the use of assumptions.

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2022 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

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

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2023, the following employees were covered by the benefit terms:

Active members	25
Retirees and spouses	8
Total	33

Contributions

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

Retiree Premium Amounts:

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

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS C	\$1,141	\$2,559
PPO 500	\$1,050	\$2,356
<u>Medicare</u>		
Medicare-Eligible Retirees	\$601	\$1,201

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

At June 30, 2023, the Town reported a liability of \$426,669 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2023 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2023, the Town recognized OPEB expense of \$23,853. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 25,413	\$ -
Changes of assumptions	53,342	42,962
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	18,673	-
Total	<u>\$ 97,428</u>	<u>\$ 42,962</u>

\$18,673 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT	
Plan year ended December 31:		
2024	\$	15,546
2025		19,611
2026		4,738
2027		1,191
2028		1,192
Thereafter		(6,485)

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2023. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.72% per annum for June 30, 2023 was based upon a measurement date of December 29, 2022. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	1% Decrease	Discount Rate	1% Increase
	2.72%	3.72%	4.72%
Total OPEB liability	\$ 481,158	\$ 426,669	\$ 381,250
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 481,158</u>	<u>\$ 426,669</u>	<u>\$ 381,250</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 376,136	\$ 426,669	\$ 488,701
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 376,136</u>	<u>\$ 426,669</u>	<u>\$ 488,701</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2023, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Actuarial Cost Method

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

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2021. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Assumptions

The actuarial assumptions used in the January 1, 2023 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2022 and based on the experience study covering the period from June 30, 2016 through June 30, 2021. As of January 1, 2023, they are as follows:

Discount Rate - 3.72% per annum for year end 2023 reporting. 2.06% per annum for year end 2022 reporting.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2023_fl was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	3.00%
Rate of Growth in Real Income/GDP per capital 2032+	1.50%
Extra Trend due to Taste/Technology 2032+	0.80%
Expected Health Share of GDP 2032	19.80%
Health Share of GDP Resistance Point	19.00%
Year for Limiting Cost Growth to GDP Growth	2043

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group.

The trends selected from 2023 to 2026 were based on plan design, population weighting, renewal projections and market analysis. For years 2027 to 2031, these are interpolated from 2026 to 2032 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claims expense: 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains in place for all future years.

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2021.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims. A constant cost sharing in plan design between employer and employees is assumed.

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

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

Administrative expenses - Included in the per capita claims cost.

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

Rate of Mortality:

Healthy Annuitant - Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Retiree Continuation Percentage:

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

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

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

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2023 with the following exceptions:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2023 was \$25,413.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the January 1, 2023 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

OPEB Plan Fiduciary Net Position

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 15 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2023, the Town's share was approximately:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
RSU #60	10,327,790	29.50%	<u>\$ 3,046,698</u>

NOTE 16 - CONTINGENCIES

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

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

NOTE 17 - LANDFILL CLOSURE

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

NOTE 18 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2023.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 18 - RISK MANAGEMENT (CONTINUED)

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

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

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

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town. Based on the coverage provided by the insurance purchased, the Town is not aware of any material

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 18 - RISK MANAGEMENT (CONTINUED)

actual or potential claim liabilities which should be recorded as of June 30, 2023. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 19 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS

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

Canal Street Affordable Housing Development District Development Program

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

The TIF District will remain in place for a period of 20 years from adoption. The allocation of tax increment revenues, through a credit enhancement agreement, to be paid to owners/developers of specified property, will commence by agreement between the Town and the owner/developer and will continue for a period not to exceed 20 years or the remainder of the term of the District designation, whichever is less. No more than 50% of the property taxes to be generated on the improvements within the District will be returned to the developer. The remaining amount will be retained by the Town and used

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS
(CONTINUED)

to fund the development plan of the District. The Selectboard shall determine, in its discretion, whether it is necessary or appropriate to enter any Credit Enhancement Agreement to grant these abatements. The state law does not provide for the recapture of abated taxes in the event an abatement recipient does not fill the commitment it makes in return for the tax abatement. The Town does not currently expect that any of the costs of the projects will be financed through issuance of any municipal indebtedness.

Abatements

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

North Berwick Affordable Housing Limited Partnership

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

For the fiscal year ended June 30, 2023, the Town abated property taxes for the following program:

Tax Abatement Program	Percentage of Taxes Abated During the Fiscal Year	Amount of Taxes Abated During the Fiscal Year
North Berwick Affordable Housing Limited Partnership	50%	\$ 22,665

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 20 - RELATED PARTY TRANSACTIONS

The Town has related party transactions in relation to the Library and the North Berwick Rescue Squad. Both payroll and accounts payable are paid by the Town, even though they are separate legal entities. In both instances, the Town is only the payor and does not have the ability to refute items (AP/Payroll) submitted for payment. The Town paid \$8,000 to Michael D. Johnson Electrical Services, a company owned by a member of the Selectboard as of June 30, 2023,.

NOTE 21 - DATA RECLASSIFICATIONS

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

NOTE 22 - SUBSEQUENT EVENT

On November 2, 2023, the Town issued a \$1,265,000 bond payable through the Maine Municipal Bond Bank for road improvements and SCBA's for the fire department.

Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability/(Asset)
- Schedule of Contributions - Pension
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 5,254,944	\$ 5,254,944	\$ 5,254,944	\$ -
Resources (Inflows):				
Property taxes	8,064,787	8,064,787	8,022,367	(42,420)
Excise taxes	1,087,070	1,087,070	1,086,495	(575)
Intergovernmental	2,580,168	2,676,399	2,689,479	13,080
Charges for services	698,133	842,422	695,600	(146,822)
Other revenue	101,800	101,800	180,363	78,563
Amounts Available for Appropriation	<u>17,957,362</u>	<u>18,197,882</u>	<u>17,929,248</u>	<u>(268,634)</u>
Charges to Appropriations (Outflows):				
General government	1,119,065	1,171,105	1,204,315	(33,210)
Public safety	2,567,090	2,724,431	2,539,637	184,794
Health and welfare	50,758	152,635	56,304	96,331
Recreation and culture	137,670	316,529	180,682	135,847
Education	6,391,004	6,391,004	6,391,004	-
Public works	785,505	912,506	815,526	96,980
Library	277,350	277,350	300,219	(22,869)
County tax	405,210	405,210	405,209	1
TIF	22,665	22,665	22,665	-
Unclassified	265,651	289,428	278,098	11,330
Capital outlay	646,584	908,871	308,506	600,365
Debt service:				
Principal	240,566	245,567	244,953	614
Interest	57,113	57,113	57,113	-
Transfers to other funds	185,027	185,027	179,655	5,372
Total Charges to Appropriations	<u>13,151,258</u>	<u>14,059,441</u>	<u>12,983,886</u>	<u>1,075,555</u>
Budgetary Fund Balance, June 30	<u>\$ 4,806,104</u>	<u>\$ 4,138,441</u>	<u>\$ 4,945,362</u>	<u>\$ 806,921</u>
Utilization of assigned fund balance	\$ 448,840	\$ 916,874	\$ -	\$ (916,874)
Utilization of unassigned fund balance	-	199,629	-	(199,629)
	<u>\$ 448,840</u>	<u>\$ 1,116,503</u>	<u>\$ -</u>	<u>\$ (1,116,503)</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY/(ASSET)
LAST 10 FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
PLD Plan:										
Proportion of the net pension liability/(asset)	0.14%	0.12%	0.12%	0.13%	0.13%	0.12%	0.12%	0.10%	0.11%	0.12%
Proportionate share of the net pension liability/(asset)	\$ 361,693	\$ (37,353)	\$ 474,920	\$ 387,600	\$ 366,336	\$ 510,756	\$ 626,869	\$ 318,326	\$ 162,238	\$ 371,264
Covered payroll	\$ 1,370,251	\$ 996,285	\$ 892,513	\$ 921,169	\$ 917,355	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014	\$ 841,589
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	26.40%	-3.75%	53.21%	42.08%	39.93%	58.26%	73.55%	40.02%	20.30%	44.11%
Plan fiduciary net position as a percentage of the total pension liability	93.26%	100.86%	88.35%	90.62%	91.14%	86.43%	81.61%	88.27%	94.10%	87.50%

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

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSIONS
LAST 10 FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>										
Contractually required contribution	\$ 127,629	\$ 106,981	\$ 77,212	\$ 75,679	\$ 77,544	\$ 74,307	\$ 63,938	\$ 55,362	\$ 40,875	\$ 36,881
Contributions in relation to the contractually required contribution	<u>(127,629)</u>	<u>(106,981)</u>	<u>(77,212)</u>	<u>(75,679)</u>	<u>(77,544)</u>	<u>(74,307)</u>	<u>(63,938)</u>	<u>(55,362)</u>	<u>(40,875)</u>	<u>(36,881)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,541,808	\$ 1,370,251	\$ 996,285	\$ 892,513	\$ 921,169	\$ 917,355	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014
Contributions as a percentage of covered payroll	8.28%	7.81%	7.75%	8.48%	8.42%	8.10%	7.29%	6.50%	5.14%	4.62%

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

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2023

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
	<u> </u>	<u> </u>	<u> </u>
Balances at 1/1/22 (Reporting December 31, 2022)	\$ 469,264	\$ -	\$ 469,264
Changes for the year:			
Service cost	13,890	-	13,890
Interest	9,739	-	9,739
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(45,377)	-	(45,377)
Contributions - employer	-	20,847	(20,847)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(20,847)	(20,847)	-
Administrative expense	-	-	-
Net changes	<u>(42,595)</u>	<u>-</u>	<u>(42,595)</u>
Balances at 1/1/23 (Reporting December 31, 2023)	<u>\$ 426,669</u>	<u>\$ -</u>	<u>\$ 426,669</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

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

	2023	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>						
Service cost (BOY)	13,890	11,224	9,611	6,055	6,850	4,780
Interest (includes interest on service cost)	9,739	8,801	10,643	12,307	11,020	11,093
Changes of benefit terms	-	-	-	(8,243)	-	-
Differences between expected and actual experience	-	20,580	-	32,135	-	10,436
Changes of assumptions	(45,377)	33,132	21,282	57,098	(24,392)	9,679
Benefit payments, including refunds of member contributions	(20,847)	(16,740)	(16,096)	(13,142)	(12,637)	(9,723)
Net change in total OPEB liability	\$ (42,595)	\$ 56,997	\$ 25,440	\$ 86,210	\$ (19,159)	\$ 26,265
Total OPEB liability - beginning	\$ 469,264	\$ 412,267	\$ 386,827	\$ 300,617	\$ 319,776	\$ 293,511
Total OPEB liability - ending	\$ 426,669	\$ 469,264	\$ 412,267	\$ 386,827	\$ 300,617	\$ 319,776
<u>Plan fiduciary net position</u>						
Contributions - employer	20,847	16,740	16,096	13,142	12,637	9,723
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(20,847)	(16,740)	(16,096)	(13,142)	(12,637)	(9,723)
Administrative expense	-	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 426,669	\$ 469,264	\$ 412,267	\$ 386,827	\$ 300,617	\$ 319,776
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-	-
Covered payroll	\$ 1,543,759	\$ 1,543,759	\$ 1,109,295	\$ 1,109,295	\$ 1,033,763	\$ 1,033,763
Net OPEB liability as a percentage of covered payroll	27.6%	30.4%	37.2%	34.9%	29.1%	30.9%

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

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>						
Employer contributions	\$ 20,847	\$ 16,740	\$ 16,096	\$ 13,142	\$ 12,637	\$ 9,723
Benefit payments	<u>(20,847)</u>	<u>(16,740)</u>	<u>(16,096)</u>	<u>(13,142)</u>	<u>(12,637)</u>	<u>(9,723)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>				
Covered payroll	\$ 1,543,759	\$ 1,543,759	\$ 1,109,295	\$ 1,109,295	\$ 1,033,763	\$ 1,033,763
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

Changes of Assumptions

MEPERS PLD Plan:

There were no changes of assumptions.

MMEHT OPEB Plan:

There was a change in the discount rate from 2.06% to 3.72% per GASB 75 discount rate selection. Ultimate medical trends were aligned to the higher inflation environment for the roll forward as of this measurement date.

Other Supplementary Information

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

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

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 8,064,787	\$ 8,064,787	\$ 8,022,367	\$ (42,420)
Excise taxes:				
Auto excise	1,082,070	1,082,070	1,082,070	-
Boat excise tax	5,000	5,000	4,425	(575)
Intergovernmental revenues:				
State revenue sharing	382,250	382,250	419,400	37,150
Homestead exemption	236,046	236,046	225,479	(10,567)
Local road assistance	69,500	69,500	71,740	2,240
School resource officer	-	94,354	94,745	391
Tree growth	6,000	6,000	8,067	2,067
Veterans exemption	3,400	3,400	2,959	(441)
General assistance	-	1,877	3,528	1,651
BETE reimbursement	1,856,472	1,856,472	1,856,540	68
ARPA	26,500	26,500	5,803	(20,697)
Other intergovernmental	-	-	1,218	1,218
Charges for services:				
Transfer station unclassified	20,000	20,000	10,552	(9,448)
Transfer station bulky waste	15,000	15,000	1,394	(13,606)
Transfer station returnables	5,000	5,000	5,203	203
PAYT bag sales	144,275	144,275	123,228	(21,047)
General government	169,965	170,618	42,266	(128,352)
Code enforcement	77,250	77,250	108,737	31,487
Parks and recreation	-	100,303	103,389	3,086
Police department	-	33,442	38,042	4,600
Fire department	-	-	50	50
Rescue	266,643	266,643	238,720	(27,923)
Animal control	-	391	-	(391)
Highway	-	-	5,644	5,644
Planning/zoning boards	-	-	8,875	8,875
Conservation commission	-	9,500	9,500	-
Interest income:				
Interest on taxes	45,000	45,000	100,842	55,842
Other income:				
Fees on taxes	-	-	3,923	3,923
Payment in lieu of taxes	11,800	11,800	12,447	647
Cable tv	45,000	45,000	44,802	(198)
Other income	-	-	18,349	18,349
Transfers from other funds	170,460	170,460	-	(170,460)
TOTAL REVENUES	<u>12,702,418</u>	<u>12,942,938</u>	<u>12,674,304</u>	<u>(268,634)</u>
USE OF FUND BALANCE				
Assigned fund balance	448,840	916,874	-	(916,874)
Unassigned fund balance	-	199,629	-	(199,629)
TOTAL USE OF FUND BALANCE	<u>448,840</u>	<u>1,116,503</u>	<u>-</u>	<u>(1,116,503)</u>
TOTAL AVAILABLE	<u>\$ 13,151,258</u>	<u>\$ 14,059,441</u>	<u>\$ 12,674,304</u>	<u>\$ (1,385,137)</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	\$ 285,665	\$ -	\$ 285,665	\$ 325,845	\$ (40,180)
Office salaries	227,175	-	227,175	227,608	(433)
Town manager	165,710	-	165,710	169,644	(3,934)
FICA/medicare	136,500	-	136,500	134,617	1,883
Insurances	115,500	-	115,500	138,109	(22,609)
HRA insurance	12,000	52,040	64,040	13,264	50,776
Tax assessing	60,500	-	60,500	72,293	(11,793)
Code enforcement	102,815	-	102,815	101,916	899
Planning board	6,000	-	6,000	15,803	(9,803)
Board of appeals	2,000	-	2,000	16	1,984
Selectboard	5,200	-	5,200	5,200	-
	<u>1,119,065</u>	<u>52,040</u>	<u>1,171,105</u>	<u>1,204,315</u>	<u>(33,210)</u>
Public safety:					
Police department	1,124,962	33,442	1,158,404	1,105,291	53,113
Hydrant rental/dispatch/lights	351,000	18,515	369,515	348,217	21,298
Fire department	156,425	-	156,425	187,759	(31,334)
Rescue operations	892,933	-	892,933	785,107	107,826
School resource officer	21,770	92,323	114,093	95,290	18,803
Animal control	20,000	13,061	33,061	17,973	15,088
	<u>2,567,090</u>	<u>157,341</u>	<u>2,724,431</u>	<u>2,539,637</u>	<u>184,794</u>
Health and welfare:					
General assistance	5,000	1,877	6,877	3,886	2,991
Social services	25,718	100,000	125,718	17,718	108,000
Cemeteries and historical society	20,040	-	20,040	34,700	(14,660)
	<u>50,758</u>	<u>101,877</u>	<u>152,635</u>	<u>56,304</u>	<u>96,331</u>
Recreation and culture:					
Parks and recreation	102,550	165,766	268,316	139,311	129,005
Conservation	1,000	10,058	11,058	9,500	1,558
Community center	26,620	3,035	29,655	27,980	1,675
Mill field	7,500	-	7,500	3,891	3,609
	<u>137,670</u>	<u>178,859</u>	<u>316,529</u>	<u>180,682</u>	<u>135,847</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	6,391,004	-	6,391,004	6,391,004	-
Public works:					
Highway operations	485,115	25,117	510,232	552,856	(42,624)
Winter highway	150,000	97,626	247,626	113,056	134,570
Transfer station	150,390	4,258	154,648	149,614	5,034
	<u>785,505</u>	<u>127,001</u>	<u>912,506</u>	<u>815,526</u>	<u>96,980</u>
Library	277,350	-	277,350	300,219	(22,869)
County tax	405,210	-	405,210	405,209	1
TIF	22,665	-	22,665	22,665	-
Capital outlay:					
Road project	258,124	50,086	308,210	230,901	77,309
LED streetlights	-	519	519	-	519
Canine	1,000	-	1,000	4,892	(3,892)
Police vehicle	45,460	(34,821)	10,639	(34,546)	45,185
Highway vehicle	250,000	-	250,000	28,053	221,947
Transfer station	-	-	-	(895)	895
Transfer station building	42,000	-	42,000	42,850	(850)
Fire building	50,000	226,985	276,985	-	276,985
Complex	-	19,518	19,518	37,251	(17,733)
	<u>646,584</u>	<u>262,287</u>	<u>908,871</u>	<u>308,506</u>	<u>600,365</u>
Debt service:					
Principal	240,566	5,001	245,567	244,953	614
Interest	57,113	-	57,113	57,113	-
	<u>297,679</u>	<u>5,001</u>	<u>302,680</u>	<u>302,066</u>	<u>614</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Overlay	260,651	-	260,651	-	260,651
ARPA	-	-	-	263,857	(263,857)
MF festival	-	23,777	23,777	11,906	11,871
Liens	-	-	-	2,270	(2,270)
Unanticipated expenses	5,000	-	5,000	65	4,935
	<u>265,651</u>	<u>23,777</u>	<u>289,428</u>	<u>278,098</u>	<u>11,330</u>
Transfers to other funds:					
Capital projects funds	40,627	-	40,627	40,627	-
Permanent funds	15,800	-	15,800	15,800	-
Enterprise fund	128,600	-	128,600	123,228	5,372
	<u>185,027</u>	<u>-</u>	<u>185,027</u>	<u>179,655</u>	<u>-</u>
TOTAL DEPARTMENTAL OPERATIONS	<u><u>\$ 13,151,258</u></u>	<u><u>\$ 908,183</u></u>	<u><u>\$ 14,059,441</u></u>	<u><u>\$ 12,983,886</u></u>	<u><u>\$ 1,070,183</u></u>

See accompanying independent auditor’s report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 344,410	\$ 324,612	\$ 669,022
Investments	-	20,545	20,545
Due from other funds	239,695	-	239,695
TOTAL ASSETS	<u>\$ 584,105</u>	<u>\$ 345,157</u>	<u>\$ 929,262</u>
LIABILITIES			
Accounts payable	\$ -	\$ 5,297	\$ 5,297
Due to other funds	167,461	12,865	180,326
TOTAL LIABILITIES	<u>167,461</u>	<u>18,162</u>	<u>185,623</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	326,995	326,995
Committed	416,290	-	416,290
Assigned	354	-	354
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>416,644</u>	<u>326,995</u>	<u>743,639</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 584,105</u>	<u>\$ 345,157</u>	<u>\$ 929,262</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	\$ 5,156	\$ 6,261	\$ 11,417
Other income	1,500	39,325	40,825
TOTAL REVENUES	<u>6,656</u>	<u>45,586</u>	<u>52,242</u>
EXPENDITURES			
Capital outlay	167,461	-	167,461
Program expenses	-	28,595	28,595
TOTAL EXPENDITURES	<u>167,461</u>	<u>28,595</u>	<u>196,056</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(160,805)</u>	<u>16,991</u>	<u>(143,814)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	40,627	15,800	56,427
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>40,627</u>	<u>15,800</u>	<u>56,427</u>
NET CHANGE IN FUND BALANCES	(120,178)	32,791	(87,387)
FUND BALANCES - JULY 1	<u>536,822</u>	<u>294,204</u>	<u>831,026</u>
FUND BALANCES - JUNE 30	<u>\$ 416,644</u>	<u>\$ 326,995</u>	<u>\$ 743,639</u>

See accompanying independent auditor's report and notes to financial statements.

Capital Projects Funds

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

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2023

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
ASSETS					
Cash and cash equivalents	\$ 89	\$ 343,967	\$ 280	\$ 74	\$ 344,410
Due from other funds	-	239,695	-	-	239,695
TOTAL ASSETS	\$ 89	\$ 583,662	\$ 280	\$ 74	\$ 584,105
LIABILITIES					
Due to other funds	\$ -	\$ 167,461	\$ -	\$ -	\$ 167,461
TOTAL LIABILITIES	-	167,461	-	-	167,461
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	89	416,201	-	-	416,290
Assigned	-	-	280	74	354
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	89	416,201	280	74	416,644
TOTAL LIABILITIES AND FUND BALANCES	\$ 89	\$ 583,662	\$ 280	\$ 74	\$ 584,105

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
REVENUES					
Interest income	\$ 70	\$ 5,080	\$ 4	\$ 2	\$ 5,156
Other income	-	1,500	-	-	1,500
TOTAL REVENUES	<u>70</u>	<u>6,580</u>	<u>4</u>	<u>2</u>	<u>6,656</u>
EXPENDITURES					
Capital outlay	-	167,461	-	-	167,461
TOTAL EXPENDITURES	<u>-</u>	<u>167,461</u>	<u>-</u>	<u>-</u>	<u>167,461</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>70</u>	<u>(160,881)</u>	<u>4</u>	<u>2</u>	<u>(160,805)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	40,627	-	-	40,627
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>40,627</u>	<u>-</u>	<u>-</u>	<u>40,627</u>
NET CHANGE IN FUND BALANCES	70	(120,254)	4	2	(120,178)
FUND BALANCES - JULY 1	<u>19</u>	<u>536,455</u>	<u>276</u>	<u>72</u>	<u>536,822</u>
FUND BALANCES - JUNE 30	<u>\$ 89</u>	<u>\$ 416,201</u>	<u>\$ 280</u>	<u>\$ 74</u>	<u>\$ 416,644</u>

See accompanying independent auditor's report and notes to financial statements.

Permanent Funds

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

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2023

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ 4,305	\$ -	\$ 285,108	\$ 35,199	\$ 324,612
Investments	19,128	-	1,417	-	-	20,545
TOTAL ASSETS	<u>\$ 19,128</u>	<u>\$ 4,305</u>	<u>\$ 1,417</u>	<u>\$ 285,108</u>	<u>\$ 35,199</u>	<u>\$ 345,157</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 5,297	\$ -	\$ 5,297
Due to other funds	-	-	-	10,865	2,000	12,865
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,162</u>	<u>2,000</u>	<u>18,162</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	19,128	4,305	1,417	268,946	33,199	326,995
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>19,128</u>	<u>4,305</u>	<u>1,417</u>	<u>268,946</u>	<u>33,199</u>	<u>326,995</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,128</u>	<u>\$ 4,305</u>	<u>\$ 1,417</u>	<u>\$ 285,108</u>	<u>\$ 35,199</u>	<u>\$ 345,157</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	\$ 233	\$ 57	\$ 19	\$ 4,098	\$ 1,854	\$ 6,261
Other income	-	-	-	39,325	-	39,325
TOTAL REVENUES	<u>233</u>	<u>57</u>	<u>19</u>	<u>43,423</u>	<u>1,854</u>	<u>45,586</u>
EXPENDITURES						
Program expenses	-	-	-	28,595	-	28,595
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,595</u>	<u>-</u>	<u>28,595</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>233</u>	<u>57</u>	<u>19</u>	<u>14,828</u>	<u>1,854</u>	<u>16,991</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	15,800	-	15,800
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,800</u>	<u>-</u>	<u>15,800</u>
NET CHANGE IN FUND BALANCES	<u>233</u>	<u>57</u>	<u>19</u>	<u>30,628</u>	<u>1,854</u>	<u>32,791</u>
FUND BALANCES - JULY 1	<u>18,895</u>	<u>4,248</u>	<u>1,398</u>	<u>238,318</u>	<u>31,345</u>	<u>294,204</u>
FUND BALANCES - JUNE 30	<u>\$ 19,128</u>	<u>\$ 4,305</u>	<u>\$ 1,417</u>	<u>\$ 268,946</u>	<u>\$ 33,199</u>	<u>\$ 326,995</u>

See accompanying independent auditor's report and notes to financial statements.

General Capital Assets

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2023

	Land and Construction in Progress	Land Improvements, Buildings and Building Improvements	Vehicles, Machinery and Equipment	Infrastructure	Total
Administration	\$ 518,802	\$ 2,677,692	\$ 29,143	\$ -	\$ 3,225,637
Police	-	130,236	326,334	-	456,570
Fire	715,672	184,924	1,106,623	-	2,007,219
Public works	120,877	275,621	1,106,529	8,062,055	9,565,082
Rescue	40,786	219,186	283,437	-	543,409
Transfer station	61,628	210,381	24,500	89,644	386,153
Parks and recreation	346,231	1,173,567	26,628	18,466	1,564,892
Library	43,629	84,162	-	-	127,791
Cemetery	37,824	-	-	-	37,824
Total General Capital Assets	1,885,449	4,955,769	2,903,194	8,170,165	17,914,577
Less: Accumulated Depreciation	-	(2,016,730)	(1,562,946)	(1,563,163)	(5,142,839)
Net General Capital Assets	\$ 1,885,449	\$ 2,939,039	\$ 1,340,248	\$ 6,607,002	\$ 12,771,738

See accompanying independent auditor's report and notes to financial statements.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2023

	General Capital Assets 7/1/22	Additions	Disposals/ Transfers	General Capital Assets 6/30/23
Administration	\$ 3,225,637	\$ -	\$ -	\$ 3,225,637
Police	341,319	115,251	-	456,570
Fire	2,007,219	-	-	2,007,219
Public works	9,295,995	269,087	-	9,565,082
Rescue	543,409	-	-	543,409
Transfer station	343,303	42,850	-	386,153
Parks and recreation	1,165,640	399,251	-	1,564,891
Library	127,791	-	-	127,791
Cemetery	37,824	-	-	37,824
Total General Capital Assets	17,088,137	826,439	-	17,914,576
Less: Accumulated Depreciation	(4,682,371)	(460,467)	-	(5,142,838)
Net General Capital Assets	<u>\$ 12,405,766</u>	<u>\$ 365,972</u>	<u>\$ -</u>	<u>\$ 12,771,738</u>

See accompanying independent auditor's report and notes to financial statements.



Proven Expertise & Integrity

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

Selectboard
Town of North Berwick
North Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of North Berwick, Maine as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Town of North Berwick, Maine's basic financial statements and have issued our report thereon dated January 16, 2024.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these

limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of North Berwick, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of the Town of North Berwick, Maine in a separate letter dated October 30, 2023.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
January 16, 2024

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED - DECEMBER 31, 2022

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR: 2022

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NOTES TO FINANCIAL STATEMENTS

DOUG MITCHELL, CPA

96 Middle Road, Falmouth, ME 04105

Tel. (207) 828 1773

INDEPENDENT AUDITORS' REPORT:

TO: Board of Trustees

NORTH BERWICK WATER DISTRICT

North Berwick, Maine

I have audited the accompanying financial statements of North Berwick Water District as of and for the years ended December 31, 2022 and 2021, as listed in the table of contents. These financial statements are the statements based on my audit.

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

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Berwick Water district as of December 31, 2022 and 2021 and the results of its operations and its cash flows for the years then ended in conformity with the regulatory basis of accounting as described in Note #1.

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

Doug Mitchell, CPA

March 28, 2023

NORTH BERWICK WATER DISTRICT

STATEMENT OF NET ASSETS

AT DECEMBER 31,

	<u>2022</u>	<u>2021</u>
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	6,602,544	6,560,854
Less: Accumulated Depreciation	(1,646,192)	(1,552,072)
Net Utility Plant and equipment	4,956,352	5,008,782
CURRENT ASSETS		
Cash- operating	50,000	40,000
Investments- restricted reserves	583,605	474,141
Accounts Receivable	141,093	133,499
Prepayments	13,609	12,275
Total current assets	788,307	659,915
OTHER ASSET		
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	26,539	27,874
	104,339	105,674
TOTAL ASSETS	\$ 5,848,998	\$ 5,774,371
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	527	386
Accrued Expenses	578	(1,115)
Accrued Interest	7,358	7,358
Bonds- current portion	79,092	79,092
Total current liabilities	87,555	85,721
BONDED DEBT		
Bonds payable- long-term debt	1,751,605	1,880,820
TOTAL LIABILITIES	1,839,160	1,966,541
NET ASSETS:		
Unrestricted	712,183	586,960
Restricted for Debt service	172,000	172,000
Net Investment in plant	3,125,655	3,048,870
Total Equity Capital	\$ 4,009,838	\$ 3,807,830
LIABILITIES AND NET ASSETS	\$ 5,848,998	\$ 5,774,371

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

NORTH BERWICK WATER DISTRICT
OPERATING STATEMENT AND CHANGES IN EQUITY CAPITAL
YEARS ENDED DECEMBER 31,

OPERATING REVENUES:

<u>Water Sales</u>	2022	2021
Metered - Residential	\$ 245,324	\$ 229,770
Metered - Commercial	43,615	38,630
Metered - Industrial	77,883	70,053
Metered-Public Authorities	18,044	13,291
Public fire protection	184,514	162,489
Private fire protection	22,960	20,716
Rental Income	50,503	45,238
Net Jobbing income & other revenue	1,770	1,924
Other revenue	97,324	106,809
Total Operating Revenues	<u>741,937</u>	<u>688,920</u>

OPERATING EXPENSES:

Personnel costs	334,114	315,407
Power	13,986	16,412
Chemicals	13,655	7,528
Fuel for purchased power	2,998	3,913
Materials & supplies	5,987	8,193
Contractual services	13,851	12,445
Transportation	4,451	4,314
All insurances	11,872	12,777
Assessments	4,700	3,432
Other expenses	18,157	16,223
Depreciation	94,120	93,700
Total Operating Expenses	<u>517,891</u>	<u>494,344</u>

NET INCOME FROM OPERATIONS	224,046	194,576
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NON-OPERATING INCOME

Interest income	2,375	6,079
Interest expense on Bonds	(41,530)	(38,489)
Non-Utility Income		
Amortization	(1,081)	(1,081)
Net Non-operating Income	<u>(40,236)</u>	<u>(33,491)</u>

NET INCOME	<u>\$ 183,810</u>	<u>\$ 161,085</u>
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NORTH BERWICK WATER DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31,

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 734,343	\$ 683,122
Payments to suppliers and vendors	(89,632)	(84,800)
Payments to Employees	(333,639)	(311,511)
	<u>311,072</u>	<u>286,811</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	2,375	6,079
Net Increase in Deferred debits	0	0
Net cash provided by Non-capital financing activities	<u>2,375</u>	<u>6,079</u>
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	19,986	11,605
Purchases of capital assets	(41,691)	(960,747)
Interest payments	(44,144)	(38,489)
Bond principal payments	(129,215)	(132,502)
Bonds issued	0	934,925
Net cash provided by capital and financing activities	<u>(193,983)</u>	<u>(184,127)</u>
NET INCREASE (DECREASE) IN CASH	119,464	108,763
CASH- BEGINNING OF YEAR	<u>\$ 514,141</u>	<u>\$ 405,378</u>
CASH- END OF YEAR	<u><u>\$ 633,605</u></u>	<u><u>\$ 514,141</u></u>
Reconciliation of Operating income to Net cash provided		
by Operating activities:		
Operating Income or (loss)	224,046	194,576
Adjustments to reconcile Operating Income to Net		
Cash provided by operating activities		
Depreciation and amortization	94,120	93,700
Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	(7,594)	(5,798)
(Increase) decrease in prepayments	(1,334)	(55)
(Decrease) increase in accrued interest		
(Decrease) increase in other accruals	1,693	4,360
(Decrease) increase in accounts payable	141	28
Net cash provided by operating activities	<u><u>\$311,072</u></u>	<u><u>\$286,811</u></u>

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

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Organization:

The affairs of the District are managed by a Board of Trustees, consisting of five members. The District provides safe drinking water to over 700 customers within the Town of No. Berwick. The North Berwick Water District was established during 1983 and also began providing water service to the main village of North Berwick.

Accounting Method and Regulation:

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

Utility Plant Equipment:

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

Capitalization policy:

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

Use of Estimates:

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

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

Cash and Cash Equivalents:

For purposes of the Statement of Net Assets and Cash Flows, the District considers all investments with a maturity date of three months or less to be classified as cash equivalents. As of December 31, 2022 and 2021, all cash was available to the District and was deposited in local banks with any excess of FDIC insurance limits also insured or collateralized.

Accounts Receivable:

Accounts Receivable are stated at net realizable value without any provision for uncollectible at December 31, 2022 and 2021. Any uncollectible accounts are written off in the year that management considers the account to be worthless.

Restricted Assets:

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

Deferred Financing Cost:

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

Revenue Recognition:

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

Operating Revenues:

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

Income Taxes:

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

Contributions in Aid of Construction:

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

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

NOTE #2- UTILITY PLANT AND EQUIPMENT:

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

	<u>12/31/21</u>	Year 2022	Year 2022	<u>12/31/2022</u>
	<u>Cost</u>	<u>Additions</u>	<u>Disposals</u>	<u>Cost</u>
Organization	11,162	0	0	11,162
Land and Land Rights	304,669	0	0	304,669
Structures and Improvements	325,129	0	0	325,129
Wells and Springs	173,316	0	0	173,316
Pumping Equipment	117,997	373	0	118,370
Water Treatment Equipment	468,652	0	0	468,652
Distribution Reservoirs and Standpipes	399,198	0	0	399,198
Transmission and Distribution Mains	4,118,202	3,287	0	4,121,489
Services	216,873	1,825	0	218,698
Meters and Meter Installations	136,464	8,311	0	144,775
Hydrants	155,942	0	0	155,942
Office Furniture and Equipment	15,291	390	0	15,681
Transportation	65,983	504	0	66,487
Stores Equipment	0	0	0	0
Tools, Shop and Garage Equipment	14,361	0	0	14,361
Laboratory Equipment	2,673	0	0	2,673
Power Operated Equipment	9,735	0	0	9,735
Miscellaneous Equipment	21,970	0	0	21,970
Construction projects- CIP	3,237	0	0	3,237
	<u>6,560,854</u>	<u>14,690</u>	<u>0</u>	<u>\$ 6,575,544</u>
Less: accumulated depreciation	<u>(1,552,072)</u>	<u>\$ (94,120)</u>	<u>0</u>	<u>(1,646,192)</u>
Net Plant and Equipment	<u><u>5,008,782</u></u>			<u><u>4,929,352</u></u>
	<u>Year 2021</u>			<u>Year 2021</u>
Depreciation Expense				
Total depreciation per F-4	<u><u>\$ 93,700</u></u>			<u><u>\$ 94,120</u></u>

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE #3- LONG-TERM DEBT;

	12/31/21	12/31/22
Long-term debt consisted of the following bonds at December 31:		
Bond payable to Maine Municipal Bond Bank, issued on 10-29-09 for \$353,150, due in installments of \$17,657, plus interest ranging from 2.0% to 5.50%, will mature in year 2029.	\$ 141,265	\$ 123,607
Bond payable to Maine Municipal Bond Bank, issued on 10-25-12 for \$1,517,164, due in installments of \$102,029, with interest ranging from 2.08% to 3.70%, will mature in year 2032. The Proceeds were used to retire USDA- Rural Development loans.	\$ 922,307	\$ 849,721
Bond payable to Maine Municipal Bond Bank, issued on 7-22-2020 of \$934,925, due in installments ranging from \$38,600 to 46,615 plus interest at 1% plus bond bank fees (rounded \$2,100 to \$2,300) and the bond will mature in 2040.	\$ 896,340	\$ 857,369
Total Bonds outstanding at End of year	<u>\$ 1,959,912</u>	<u>\$ 1,830,697</u>

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

Year 2022	129,215	
Year 2023	132,000	132,000
Year 2024	133,640	133,640
Year 2025	136,000	136,000
Year 2026	136,500	136,500
Year 2027	139,200	139,200
Year 2028	141,700	141,700
Year 2029	146,450	146,450
Year 2030	128,400	128,400
Year 2031	136,300	136,300
Year 2032	137,700	137,700
Thereafter	462,808	462,808

NOTE #4- MAJOR CUSTOMER:

The District derived approximately 23.58% and 24.87% of its operating revenues from the Town of North Berwick relating to fire protection services and the maintenance of a hydrant system.

Metered water sales to the District's largest industrial customer were as follows:

Fiscal year ended 12-31-2022; \$77,883 (over 10% of operating revenue)

Fiscal year ended 12-31-2021; \$70,053

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE #5- PENSION PLAN

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

NOTE #6- CASH AND DEPOSITS

Deposits:

The District's deposits are categorized as follows to provide an indication of the level of risk assumed by the District at End of year. Category 1 includes deposits that are fully covered by federal depository insurance. (e.g. FDIC) Category #2 includes uninsured deposits covered by collateral held by the bank's trust department in the District's name. Category #3 includes uninsured and uncollateralized deposits. At December 31, 2020 cash and deposits consisted of the following:

Category #1 - fully insured	\$	250,000
Category #2		383,605
Category #3		-
Total balance at year end.	<u>\$</u>	<u>633,605</u>

As of December 31, 202 and 2021, all of the District's cash accounts were with one local bank.

NOTE 7- SUBSEQUENT EVENTS:

The District has evaluated subsequent events as of March 28, 2023, with no events being found that would require disclosure.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2023



Proven Expertise & Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of North Berwick Sanitary District, as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of North Berwick Sanitary District as of December 31, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 North Berwick Sanitary District 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

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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 North Berwick Sanitary District'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 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 GAAS and *Government 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 GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements 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 controls 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 North Berwick Sanitary District'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 doubt about North Berwick Sanitary District'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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 29, 2024, on our consideration of North Berwick Sanitary District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of North Berwick Sanitary District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Berwick Sanitary District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 29, 2024

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023**

(UNAUDITED)

The following management's discussion and analysis of North Berwick Sanitary District financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the District's financial statements.

Financial Statement Overview

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

Basic Financial Statements

The basic financial statements for the District include financial information in the entity-wide perspective as the District only has one fund. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

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

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

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

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

The District's financial statements can be found on pages 8 through 10 of this report.

Notes to the Financial Statements

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

Financial Analysis

Our analysis below focuses on the net position and changes in net position of the District's business-type activities. The District's total net position decreased by \$34,029 from \$2,073,548 to \$2,039,519.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements increased to a balance of \$428,862 at the end of this year.

Table 1
North Berwick Sanitary District
Net Position
December 31,

	<u>2023</u>	<u>2022</u>
Assets:		
Current Assets	\$ 636,434	\$ 542,208
Noncurrent Assets-Capital Assets	1,474,709	1,615,684
Total Assets	<u>2,111,143</u>	<u>2,157,892</u>
Liabilities:		
Current Liabilities	20,618	18,505
Noncurrent Liabilities	51,006	65,839
Total Liabilities	<u>71,624</u>	<u>84,344</u>
Net Position:		
Net Investment in Capital Assets	1,413,087	1,539,266
Restricted	197,570	239,619
Unrestricted	428,862	294,663
Total Net Position	<u>\$ 2,039,519</u>	<u>\$ 2,073,548</u>

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

	<u>2023</u>	<u>2022</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 672,263	\$ 625,119
<i>General Revenues:</i>		
Miscellaneous	6,200	84,400
Total Revenues	<u>678,463</u>	<u>709,519</u>
Expenses		
Salaries and wages	242,939	234,576
Employee insurance	78,771	75,395
Liability insurance	17,588	21,549
Payroll taxes	20,961	19,308
Retirement plan	16,712	16,472
Outside contract labor	49,161	43,995
Professional fees	9,841	6,998
Trustee compensation	4,105	4,330
Operational supplies	-	1,750
Office supplies and postage	4,827	4,432
Telephone and telemonitoring	6,622	6,332
Utilities	38,724	33,714
Automotive expenses	6,825	6,312
Repairs and maintenance	19,582	11,431
Sewer lien expense	437	456
Water meter readings	1,305	1,305
Equipment	2,786	60
Miscellaneous	44,204	11,466
Depreciation	145,852	140,811
Nonoperating expenses	1,250	1,356
Total Expenses	<u>712,492</u>	<u>642,048</u>
Change in Net Position	(34,029)	67,471
Net Position - January 1	<u>2,073,548</u>	<u>2,006,077</u>
Net Position - December 31	<u>\$ 2,039,519</u>	<u>\$ 2,073,548</u>

Revenues and Expenses

Revenues for the District's activities decreased by 4.38%, while total expenses increased by 10.97%. The largest decrease in revenues was in miscellaneous. The largest increase in expenses was in miscellaneous.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2023, the net book value of capital assets recorded by the District decreased by \$140,975. The decrease was due to current year additions of \$11,790 less disposals of \$6,913 and depreciation expense of \$145,852.

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

	<u>2023</u>	<u>2022</u>
Land	\$ 204,414	\$ 204,414
Construction in progress	1,177	6,913
Infrastructure	1,014,375	1,098,898
Buildings and improvements	111,126	145,932
Machinery and equipment	49,211	51,376
Vehicles	94,406	108,151
Total	<u>\$ 1,474,709</u>	<u>\$ 1,615,684</u>

Debt

At December 31, 2023, the District had \$61,622 in a bond payable versus \$76,418 in the prior year. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

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

Contacting the District's Financial Management

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

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 389,506
Investments	66,453
Accounts receivable (net of allowance for uncollectibles)	172,230
Prepaid items	<u>8,245</u>
Total current assets	<u>636,434</u>

Noncurrent assets:

Capital assets:

Land and other assets not being depreciated	205,591
Depreciable assets, net of accumulated depreciation	<u>1,269,118</u>
Total noncurrent assets	<u>1,474,709</u>

TOTAL ASSETS

\$ 2,111,143

LIABILITIES

Current liabilities:

Accrued expenses	\$ 4,108
Current portion of long-term obligations	<u>16,510</u>
Total current liabilities	<u>20,618</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:

Bond payable	46,586
Accrued compensated absences	<u>4,420</u>
Total noncurrent liabilities	<u>51,006</u>

TOTAL LIABILITIES

71,624

NET POSITION

Net investment in capital assets	1,413,087
Restricted	197,570
Unrestricted	<u>428,862</u>
TOTAL NET POSITION	<u>2,039,519</u>

TOTAL LIABILITIES AND NET POSITION

\$ 2,111,143

See accompanying independent auditor's report and notes to financial statements.

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2023

OPERATING REVENUES	
User charges	\$ 671,213
Fees	1,050
Miscellaneous	3,293
TOTAL OPERATING REVENUES	<u>675,556</u>
OPERATING EXPENSES	
Salaries and wages	242,939
Employee insurance	78,771
Liability insurance	17,588
Payroll taxes	20,961
Retirement plan	16,712
Outside contract labor	49,161
Professional fees	9,841
Trustee compensation	4,105
Office supplies and postage	4,827
Telephone and telemonitoring	6,622
Utilities	38,724
Automotive expenses	6,825
Repairs and maintenance	19,582
Sewer lien expense	437
Water meter readings	1,305
Equipment	2,786
Miscellaneous	44,204
Depreciation	145,852
TOTAL OPERATING EXPENSES	<u>711,242</u>
OPERATING INCOME (LOSS)	<u>(35,686)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	2,907
MMBB interest expense	(1,250)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>1,657</u>
CHANGE IN NET POSITION	(34,029)
NET POSITION - JANUARY 1	<u>2,073,548</u>
NET POSITION - DECEMBER 31	<u>\$ 2,039,519</u>

See accompanying independent auditor's report and notes to financial statements.

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 658,950
Other receipts	1,965
Payments to employees	(242,939)
Payments to suppliers	(320,646)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>97,330</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	2,907
Invested cash	(1,333)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>1,574</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(11,790)
Principal paid on capital debt	(14,796)
Disposals of capital assets	6,913
Accrued compensated absences	271
Interest paid on capital debt	(1,250)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(20,652)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	78,252
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>311,254</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$ 389,506</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (35,686)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	145,852
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(13,313)
(Increase) decrease in prepaid items	(1,328)
Increase (decrease) in accrued expenses	1,805
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 97,330</u>

See accompanying independent auditor's report and notes to financial statements.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

Implementation of New Accounting Standards

During the year ended December 31, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services and the prices or rates that can be charged for the services and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. Management has determined the impact of this Statement is not material to the financial statements.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 99 "Omnibus 2022". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are to provide clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives, clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset, clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA and recognition and measurement of a subscription liability, extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt, accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP), disclosures related to nonmonetary transactions, pledges of future revenues when resources are not received by the pledging government, clarification of provisions in Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended, related to the focus of the government-wide financial statements, terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and terminology used in Statement 53 to refer to resource flows statements. Management has determined the impact of this Statement is not material to the financial statements.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements and Fund Financial Statements

1. Proprietary Funds

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

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

Basis of Accounting

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

1. Accrual

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

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

Deposits and Investments

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Receivables

Receivables include amounts due for sanitary user charges. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2023. Accounts receivable netted with allowances for uncollectible accounts were \$172,230 for the year ended December 31, 2023.

Prepaid Items

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as buildings, infrastructure and machinery and equipment are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

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

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

Net Position

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

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

Operating/Nonoperating Proprietary Fund Revenues

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the District will not be able to recover its deposits. The District does not have a policy covering custodial credit risk for deposits. However, the District maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At December 31, 2023, the District's deposits amounting to \$389,506 were comprised of bank deposits of \$407,934. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the District's cash balance. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Account Type	Bank Balance
Money market accounts	\$ 197,570
ICS accounts	210,364
	\$ 407,934

Investments:

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates. A certificate of deposit held with a local financial institution for \$66,453 is excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

At December 31, 2023, the District's investments of \$66,453 were comprised of a certificate of deposit that was fully insured by federal depository insurance and consequently not exposed to custodial credit risk.

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2023:

	Balance, 1/1/23	Additions	Disposals	Balance, 12/31/23
<u>Non-depreciated assets:</u>				
Land	\$ 204,414	\$ -	\$ -	\$ 204,414
Construction in progress	6,913	1,177	(6,913)	1,177
Total non-depreciated assets	<u>211,327</u>	<u>1,177</u>	<u>(6,913)</u>	<u>205,591</u>
<u>Depreciated assets:</u>				
Land improvements	388,285	-	-	388,285
Infrastructure	3,637,811	3,233	-	3,641,044
Buildings and improvements	3,685,283	-	-	3,685,283
Machinery and equipment	448,393	7,380	-	455,773
Vehicles	164,464	-	-	164,464
Office furnishings	10,297	-	-	10,297
	<u>8,334,533</u>	<u>10,613</u>	<u>-</u>	<u>8,345,146</u>
Less: accumulated depreciation	<u>(6,930,176)</u>	<u>(145,852)</u>	<u>-</u>	<u>(7,076,028)</u>
	<u>1,404,357</u>	<u>(135,239)</u>	<u>-</u>	<u>1,269,118</u>
Net capital assets	<u>\$ 1,615,684</u>	<u>\$ (134,062)</u>	<u>\$ (6,913)</u>	<u>\$ 1,474,709</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2023:

	Balance, 1/1/23	Additions	Deletions	Balance, 12/31/23	Current Portion
Bond payable	\$ 76,418	\$ -	\$ (14,796)	\$ 61,622	\$ 15,036

The following is a summary of the outstanding bond payable:

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

\$ 61,622

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 4 - LONG-TERM DEBT (CONTINUED)

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

	Principal	Interest	Total Debt Service
2024	\$ 15,036	\$ 1,472	\$ 16,508
2025	15,280	1,426	16,706
2026	15,527	1,620	17,147
2027	15,779	923	16,702
2028	-	-	-
	\$ 61,622	\$ 5,441	\$ 67,063

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending December 31, 2023 was \$1,250.

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

NOTE 5 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended December 31, 2023:

	Balance, 1/1/23	Additions	Deletions	Balance, 12/31/23	Current Portion
Accrued compensated absences	\$ 5,623	\$ 271	\$ -	\$ 5,894	\$ 1,474

NOTE 6 - ACCRUED COMPENSATED ABSENCES

The District's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of December 31, 2023, the District's liability for compensated absences is \$5,894.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 7 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the District at December 31, 2023:

Invested in capital assets	\$ 8,550,737
Accumulated depreciation	(7,076,028)
Outstanding capital related debt	<u>(61,622)</u>
	<u>\$ 1,413,087</u>

NOTE 8 - RESTRICTED NET POSITION

As of December 31, 2023, the District's restricted net position is comprised of the following:

Equipment Replacement	\$ 32,682
Sludge	100,968
Paving	11,887
Truck Replacement	38,711
Sewer Agreement	<u>13,322</u>
	<u>\$ 197,570</u>

NOTE 9 - DEFINED CONTRIBUTION PENSION PLAN

Plan Description

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

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

It is the opinion of the District's management that the District has no liability of losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 9 - DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

Funding Policy

Under the defined contribution plan, eligible employees must be at least 21 years old and have worked for the District, on a full-time basis, for at least three years of the immediately preceding five years. Plan members may not contribute to the plan. The employer's annual contribution is calculated as a percentage of each eligible employee's approximate gross W-2 form earnings for the District's fiscal year. The employer's contribution is tax deferred for federal and state taxes until the withdrawal date. The District expended approximately \$16,712, \$16,472 and \$14,401 for the years ended December 31, 2023, 2022 and 2021, respectively.

NOTE 10 - RISK MANAGEMENT

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

Based on the coverage provided by the insurance purchased, the District is not aware of any material actual or potential claim liabilities which should be recorded as of December 31, 2023. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 11 - RELATED PARTY TRANSACTIONS

A member of the District's Board of Trustees is related to the District's Office Manager. The Trustee recuses himself from voting on any matters that concern the related party. In addition, this Trustee is CEO of a company, Benchmark Communications, that provides telecommunication services to the District. During the fiscal year ended December 31, 2023, payments to Benchmark Communications for telecommunication services totaled \$489.



Proven Expertise & Integrity

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

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of North Berwick Sanitary District as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the North Berwick Sanitary District's basic financial statements and have issued our report thereon dated February 29, 2024.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Berwick Sanitary District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of North Berwick Sanitary District in a separate letter dated February 29, 2024.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
February 29, 2024

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 13, 2024

Town of North Benwick - Annual Town Meeting - April 13, 2024
Budget Committee Recommendations

Art. #	Object	Fund Source											Vote		
		APPROVAL	REQUEST	TAXATION	EXCISE	DEB SURPLUS	UNDEB SURPLUS	MISC. FEES	STATE REV. SHARING	EQUIP. FUND	STATE AID	OTHER FUNDS		TOTALS	
9	Fire Department	\$ 220,295.00	\$ 225,560.00	\$ 225,560.00	\$ 225,560.00	\$ 225,560.00	\$ 225,560.00	\$ 225,560.00				\$ 225,560.00	Gregg Drew	Maurice Dalbec	1-0
10	CIP - Fire Tanker	\$ 29,438.00	\$ 29,438.00	\$ 29,438.00	\$ 29,438.00	\$ 29,438.00	\$ 29,438.00	\$ 29,438.00				\$ 29,438.00	Beverly Gray	Maurice Dalbec	1-0
11	CIP - Fire Station Plan	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00				\$ 20,000.00	Maurice Dalbec	Beverly Gray	1-0
12	CIP - Fire Station	\$ 44,240.00	\$ 44,240.00	\$ 44,240.00	\$ 44,240.00	\$ 44,240.00	\$ 44,240.00	\$ 44,240.00				\$ 44,240.00	Maurice Dalbec	Beverly Gray	1-0
13	CIP - SCBA	\$ 36,150.00	\$ 36,150.00	\$ 36,150.00	\$ 36,150.00	\$ 36,150.00	\$ 36,150.00	\$ 36,150.00				\$ 36,150.00	Maurice Dalbec	Beverly Gray	1-0
14	CIP - Fire Building Imp	\$ 17,200.00	\$ 17,200.00	\$ 17,200.00	\$ 17,200.00	\$ 17,200.00	\$ 17,200.00	\$ 17,200.00				\$ 17,200.00	Gregg Drew	Maurice Dalbec	1-0
15	CIP - Fire Extrusion Tank	\$ 41,454.00	\$ 41,454.00	\$ 41,454.00	\$ 41,454.00	\$ 41,454.00	\$ 41,454.00	\$ 41,454.00				\$ 41,454.00	Maurice Dalbec	Gregg Drew	1-0
16	CIP - Firestry/Utility	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00				\$ 50,000.00	Maurice Dalbec	Gregg Drew	1-0
17	Police Department	\$ 1,225,264.00	\$ 1,273,053.00	\$ 1,259,632.00	\$ 1,259,632.00	\$ 1,259,632.00	\$ 1,259,632.00	\$ 1,259,632.00				\$ 1,259,632.00	Maurice Dalbec	Todd Smith	1-0
18	Animal Control	\$ 20,000.00	\$ 22,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00	Maurice Dalbec	Todd Smith	1-0
19	CIP - Police Cruiser	\$ 25,438.00	\$ 25,438.00	\$ 25,438.00	\$ 25,438.00	\$ 25,438.00	\$ 25,438.00	\$ 25,438.00				\$ 25,438.00	Maurice Dalbec	Todd Smith	1-0
20	CIP - Communications	\$ 62,240.00	\$ 62,240.00	\$ 62,240.00	\$ 62,240.00	\$ 62,240.00	\$ 62,240.00	\$ 62,240.00				\$ 62,240.00	Maurice Dalbec	Jule Ferme	1-0
21	Dispatch Service	\$ 156,000.00	\$ 167,475.00	\$ 167,475.00	\$ 167,475.00	\$ 167,475.00	\$ 167,475.00	\$ 167,475.00				\$ 167,475.00	Maurice Dalbec	Jule Ferme	1-0
22	Street Lights	\$ 196,000.00	\$ 196,000.00	\$ 196,000.00	\$ 196,000.00	\$ 196,000.00	\$ 196,000.00	\$ 196,000.00				\$ 196,000.00	Maurice Dalbec	Jule Ferme	1-0
23	Rescue Squad	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00				\$ 13,500.00	Maurice Dalbec	Jule Ferme	1-0
24	Police Dispatch	\$ 668,330.00	\$ 703,649.00	\$ 627,649.00	\$ 627,649.00	\$ 627,649.00	\$ 627,649.00	\$ 627,649.00				\$ 627,649.00	Maurice Dalbec	Todd Smith	1-0
25	Transfer Station	\$ 29,800.00	\$ 32,055.00	\$ 32,055.00	\$ 32,055.00	\$ 32,055.00	\$ 32,055.00	\$ 32,055.00				\$ 32,055.00	Gregg Drew	Maurice Dalbec	1-0
26	Public Works Shop	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00				\$ 38,500.00	Gregg Drew	Maurice Dalbec	1-0
27	Public Works Shop	\$ 381,755.00	\$ 386,625.00	\$ 386,625.00	\$ 386,625.00	\$ 386,625.00	\$ 386,625.00	\$ 386,625.00				\$ 386,625.00	Gregg Drew	Maurice Dalbec	1-0
28	Winter Public Works	\$ 100,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00				\$ 125,000.00	Gregg Drew	Maurice Dalbec	1-0
29	Patch	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00				\$ 6,000.00	Gregg Drew	Maurice Dalbec	1-0
30	Band Band	\$ 5,000.00	\$ 136,415.00	\$ 136,415.00	\$ 136,415.00	\$ 136,415.00	\$ 136,415.00	\$ 136,415.00				\$ 136,415.00	Maurice Dalbec	Gregg Drew	1-0
31	CIP - Sidewalks	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00	Maurice Dalbec	Gregg Drew	1-0
32	CIP - Road Capital	\$ 450,000.00	\$ 313,585.00	\$ 313,585.00	\$ 313,585.00	\$ 313,585.00	\$ 313,585.00	\$ 313,585.00				\$ 313,585.00	Gregg Drew	Maurice Dalbec	1-0
33	CIP - Road Capital	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00				\$ 5,200.00	Gregg Drew	Maurice Dalbec	1-0
34	CIP - Road Capital	\$ 24,800.00	\$ 25,700.00	\$ 25,700.00	\$ 25,700.00	\$ 25,700.00	\$ 25,700.00	\$ 25,700.00				\$ 25,700.00	Gregg Drew	Maurice Dalbec	1-0
35	General Government	\$ 335,030.00	\$ 371,780.00	\$ 371,780.00	\$ 371,780.00	\$ 371,780.00	\$ 371,780.00	\$ 371,780.00				\$ 371,780.00	Gregg Drew	Maurice Dalbec	1-0
36	Town Manager	\$ 126,625.00	\$ 131,690.00	\$ 131,690.00	\$ 131,690.00	\$ 131,690.00	\$ 131,690.00	\$ 131,690.00				\$ 131,690.00	Gregg Drew	Maurice Dalbec	1-0
37	Town Manager Admin	\$ 49,320.00	\$ 51,150.00	\$ 51,150.00	\$ 51,150.00	\$ 51,150.00	\$ 51,150.00	\$ 51,150.00				\$ 51,150.00	Gregg Drew	Maurice Dalbec	1-0
38	Town Office Salaries	\$ 192,452.00	\$ 200,125.00	\$ 200,125.00	\$ 200,125.00	\$ 200,125.00	\$ 200,125.00	\$ 200,125.00				\$ 200,125.00	Gregg Drew	Maurice Dalbec	1-0
39	Tax Assessment	\$ 64,500.00	\$ 66,500.00	\$ 66,500.00	\$ 66,500.00	\$ 66,500.00	\$ 66,500.00	\$ 66,500.00				\$ 66,500.00	Gregg Drew	Maurice Dalbec	1-0
40	Aggravated	\$ 15,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00				\$ 35,000.00	Gregg Drew	Maurice Dalbec	1-0
41	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
42	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
43	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
44	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
45	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
46	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
47	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
48	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
49	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
50	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
51	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
52	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
53	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
54	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
55	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
56	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
57	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
58	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
59	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
60	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
61	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
62	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
63	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
64	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
65	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
66	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
67	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
68	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
69	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
70	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
71	Police	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00				\$ 5,500.00	Gregg Drew	Maurice Dalbec	1-0
72	Police	\$ 5,500.00	\$ 5,500.00												

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 13, 2024

COUNTY OF YORK -- STATE OF MAINE

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

GREETINGS:

In the name of the State of Maine you are hereby required to notify the inhabitants of the Town of North Berwick, qualified by law to vote in town affairs, to meet at the Noble High School in said Town of North Berwick on Saturday April 13, 2024 at 8:00 a.m. to vote on the following articles:

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

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

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

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

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

ARTICLE 4: To see if the Town will vote to apply the following estimated amounts from Excise Taxes, Miscellaneous Fee Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2024/2025 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	\$1,125,000.00
Miscellaneous Fee Revenues	\$480,750.00
State Revenue Sharing	\$430,000.00
State Road Bond	\$82,000.00
Homestead Exemption Reimbursement	\$250,000.00
BETE Reimbursement	<u>\$1,650,000.00</u>
Total	\$4,017,750.00

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

ARTICLE 5: To Authorize the Board of Selectmen to utilize up to \$150,000.00 of additional undesignated fund balance not already specified in this year's warrant articles to offset taxes for FY25.

Budget Committee Recommends: OUGHT TO PASS, VOTE 10-0 IN FAVOR.

ARTICLE 6: To see if the Town [will](#) vote to authorize the Selectmen to apply for, accept and expend State and Federal grants and funds including, when necessary, the authority to sign grant contracts, documents or other paperwork, provided that such grants or funds do not require the expenditure of other funds not previously appropriated?

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

ARTICLE 7: To see if the Town will authorize the Collector to accept taxes in anticipation of tax commitment.

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

ARTICLE 8: To see if the Town will vote to set a date for payment of taxes and determine a rate of interest on overdue taxes.

Due Date: October 4, 2024 Delinquent: October 5, 2024
Balance Due: May 2, 2025 Delinquent: May 3, 2025
Interest: 8.5%

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

ARTICLE 9: To see what sum the Town will vote to raise and/or appropriate for the operation of the North Berwick Fire Department.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Fire Department	\$220,295.00	\$225,560.00	2.39%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$225,560.00, VOTE 10-0 IN FAVOR.

ARTICLE 10: To see what sum the Town will vote to raise and/or appropriate for Capital Improvements – Fire Tanker.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Tanker:	\$24,025.00	\$23,438.00	-2.44%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$23,438.00, VOTE 10-0 IN FAVOR.

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

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Fire Station Planning:	\$50,000.00	\$50,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$50,000.00, VOTE 10-0 IN FAVOR.

ARTICLE 12: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Fire Pumper.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Pumper:	\$44,340.00	\$44,340.00	0.00%

Note: This is the third payment on the lease approved at the April 9, 2022 Town Meeting.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$44,340.00, VOTE 10-0 IN FAVOR.

ARTICLE 13 To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – SCBA.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
SCBA:	\$0.00	\$36,150.00	new

Note: This is the first payment on the bond approved at the April 15, 2023 Town Meeting.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$36,150.00 WITH \$25,000.00 FROM UNSPENT BOND PROCEEDS, VOTE 10-0 IN FAVOR.

ARTICLE 14: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Building Improvements.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Building Improvements:	\$0.00	\$17,200.00	new

Note: Building Improvements to Central and Substation. Including Brick Sealing at the Central Station and Staining Cedar Shakes at the Fire Substation.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$17,200.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 15: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Extraction Tools.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Extraction Tools:	\$0.00	\$41,454.00	new

Note: Purchase new battery-operated extraction tool set to replace gas powered tools purchased in 1999.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$41,454.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Forestry/Utility Reserve Account:	\$0.00	\$50,000.00	new

Note: Combine 2 trucks into one truck for Forestry and Utility Use reducing Fire Fleet by one vehicle

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$50,000.00 FROM EQUIPMENT FUND, VOTE 10-0 IN FAVOR.

ARTICLE 17: To see what sum the Town will vote to raise and/or appropriate for the **Police Department and Animal Control.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Police Department	\$1,225,264.00	\$1,273,053.00	3.90%
Animal Control	<u>\$20,000.00</u>	<u>\$22,000.00</u>	10.00%
	\$1,245,264.00	\$1,295,053.00	3.99%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$1,295,053.00 WITH \$15,000.00 FROM DESIGNATED FUND BALANCE, \$13,421.00 FROM UNDESIGNATED FUND BALANCE PLUS FEES, VOTE 12-0 IN FAVOR.

ARTICLE 18: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – Police Cruiser.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Police Cruiser:	\$55,318.00	\$56,770.00	6.47%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$56,770.00.00 FROM EQUIPMENT FUND, VOTE 12-0 IN FAVOR.

ARTICLE 19: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – Police Computers.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Police Computers:	\$0.00	\$20,000.00	new

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$20,000.00 FROM UNDESIGNATED FUND BALANCE PLUS FEE, VOTE 12-0 IN FAVOR.

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Communications:	\$0.00	\$62,250.00	new

Note: Second Phase of a three-phase emergency communications project. Second Phase is the simulcasting of the current VHF Police Channel with a new UHF channel including the purchase of dual band radios so that Police, Fire and Rescue can communicate to each other on a UHF frequency.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$62,250.00 WITH \$50,000.00 FROM ARPA FUNDS AND \$12,250.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 21: To see what sum the Town will vote to raise and/or appropriate for **Street Lights, Hydrant Rental, and Dispatch Services.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Street Lights	\$13,500.00	\$13,500.00	0.00%
Hydrant Rental	\$196,000.00	\$196,000.00	0.00%
Dispatch Services	<u>\$156,000.00</u>	<u>\$167,475.00</u>	<u>7.36%</u>
	\$365,500.00	\$376,975.00	3.10%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$376,975.00, VOTE 11-0 IN FAVOR.

ARTICLE 22: To see what sum the Town will vote to raise and/or appropriate for the **Rescue Squad.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Rescue Squad	\$668,330.00	\$703,649.00	5.30%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$703,649.00 WITH \$76,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 12-0 IN FAVOR.

ARTICLE 23: To see what sum the Town will vote to raise and/or appropriate for Capital Improvement – Ambulance.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Ambulance Reserve Account:	\$25,000.00	\$38,500.00	54.00%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$38,500.00, VOTE 12-0 IN FAVOR.

ARTICLE 24: Shall the Town authorize the Select Board to issue general obligation bonds or notes in the name of this Town in an amount not to exceed \$375,554.00 for the purpose of purchasing an Ambulance, which bonds or notes may be made callable with or without premium, and to use the proceeds of this borrowing for an Ambulance in the Town of North Berwick?

Financial Statement
Town of North Berwick, Maine

Total Town Indebtedness

Bonds Outstanding and Unpaid	\$2,625,166.00
Bonds authorized and unissued	\$ 0.00
Bonds to be issued if this question is approved	\$ 75,554.00

Costs

It is the intention of the Select Board to borrow these funds from the Maine Municipal Bond Bank. At an estimated interest rate of 4%, the estimated costs of this bond over a 10 year term will be:

Principal	\$ 375,554.00
Interest	<u>\$ 87,470.07</u>
Total Debt Service	\$ 463,024.07

The interest costs may vary depending on the term, interest rates and other details of these securities.

Validity

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

/s/ Dwayne G. Morin
Town Treasurer

Fiscal Note: This will result in a yearly payment of approximately \$46,305.00 per year and will be funded through taxation.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 1000 IN FAVOR.

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Transfer Station	\$299,580.00	\$321,055.00	7.17%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$321,055.00 WITH \$177,705.00 FROM ENTERPRISE FUND AND \$15,3000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 26: To see what sum the Town will vote to raise and/or appropriate for **Public Works Department.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Winter Public Works	\$100,000.00	\$125,000.00	25.00%
General Public Works	\$121,855.00	\$129,415.00	6.20%
Patch	\$6,000.00	\$6,000.00	0.00%
Salaries	<u>\$381,735.00</u>	<u>\$396,675.00</u>	<u>3.91%</u>
	\$609,590.00	\$657,090.00	7.79%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$657,090.00, VOTE 10-0 IN FAVOR.

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Road Bond:	\$0.00	\$136,415.00	new

Note: This is the first payment on the bond approved at the April 15, 2023 Town Meeting.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$136,415.00, VOTE 10-0 IN FAVOR.

ARTICLE 28: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Roads.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Roads – Sidewalks CIP	\$5,000.00	\$5,000.00	0.00%
Roads - Capital	<u>\$450,000.00</u>	<u>\$313,585.00</u>	<u>-30.31%</u>
	\$455,000.00	\$318,585.00	-29.98%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$318,585.00, VOTE 10-0 IN FAVOR.

ARTICLE 29: To see what sum the Town will vote to raise and/or appropriate for General Government Expenses.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Administration	\$355,030.00	\$371,780.00	4.72%
Town Office Salaries	\$192,425.00	\$200,125.00	4.00%
HRA	\$15,000.00	\$14,000.00	-6.67%
Select Board	\$5,200.00	\$5,200.00	0.00%
Code Enforcement Salary	\$85,290.00	\$88,700.00	4.00%
Code Enforcement Administration	\$24,800.00	\$25,700.00	3.63%
Tax Assessment	\$64,500.00	\$66,500.00	3.10%
Tax Assessment Appraisals	\$0.00	\$35,000.00	new
Town Manager Salary	\$126,625.00	\$131,690.00	4.00%
Town Manager Administration	<u>\$49,320.00</u>	<u>\$51,150.00</u>	<u>3.71%</u>
	\$918,180.00	\$989,845.00	7.81%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$989,845.00 WITH \$5,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Town Reports	\$5,500.00	\$5,500.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,500.00, VOTE 11-0 IN FAVOR.

ARTICLE 31: To see what sum the Town will vote to raise and/or appropriate for **Debt Service – Municipal Building Bond.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Municipal Building Bond	\$95,915.00	\$95,915.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$95,915.00, VOTE 11-0 IN FAVOR.

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

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Insurance	\$140,500.00	\$177,400.00	26.26%
FICA For All Employees	\$148,750.00	\$155,000.00	4.20%
Family Medical Leave Act	<u>0.00</u>	<u>\$10,000.00</u>	<u>new</u>
	\$289,250.00	\$342,400.00	18.38%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$342,400.00, VOTE 11-0 IN FAVOR.

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

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
General Assistance	\$5,000.00	\$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,000.00 FROM UNDESIGNATED FUND BALANCE VOTE 11-0 IN FAVOR.

ARTICLE 34: To see what sum the Town will vote to raise and/or appropriate to cover unanticipated expenses for the 2024 fiscal year.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Unanticipated Expenses:	\$5,000.00	\$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 35: To see what sum the Town will vote to raise and/or appropriate for Town Boards.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Zoning Board of Appeals	\$2,000.00	\$2,000.00	0.00%
Planning Board	\$6,000.00	\$6,000.00	0.00%
Conservation/Ag. Commission	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>0.00%</u>
	\$9,000.00	\$9,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$9,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 36: To see what sum the Town will vote to raise and/or appropriate for the Parks and Recreation.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Parks and Recreation	\$109,910.00	\$114,340.00	4.03%
Community Center	\$29,170.00	\$29,770.00	2.06%
Mill Field Operation:	\$7,500.00	\$7,500.00	0.00%
Mill Field Festival	<u>\$0.00</u>	<u>\$5,000.00</u>	<u>5000.00%</u>
	\$146,580.00	\$156,610.00	6.84%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$156,610.00 WITH \$20,000.00 FROM DESIGNATED FUND BALANCE AND \$5,000.00 FROM SUMMER CAMP FUND BALANCE, VOTE 12-0 IN FAVOR.

ARTICLE 37: To see what sum the Town will vote to raise and/or appropriate for the maintenance of **Municipal Cemeteries.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Cemetery Trustees:	\$22,600.00	\$22,600.00	0.00%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$22,600.00, VOTE 11-0 IN FAVOR.

ARTICLE 38: To see what sum the Town will vote to raise and/or appropriate for **Cemeteries & Historical Society.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Maint. of Old and Vet. Cem.	\$10,000.00	\$10,000.00	0.00%
Oakwoods Meeting House	<u>\$3,550.00</u>	<u>\$4,420.00</u>	<u>24.51%</u>
	\$13,550.00	\$14,420.00	6.42%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$14,420.00 WITH \$4,420.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 39: To see what sum the Town will vote to raise and/or appropriate for the **D.A. Hurd Library.**

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Library	\$303,241.00	\$340,570.00	12.31%

BUDGET COMMITTEE RECOMMENDS: RECOMMENDS: OUGHT TO PASS, \$340,570.00, VOTE 11-0 IN FAVOR.

ARTICLE 40: To see what sum the Town will vote to raise and/or appropriate for Social Services.

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
Caring Unlimited	\$1,493.00	\$1,493.00	0.00%
Visiting Nurse Service	\$0.00	\$1,800.00	1800.00%
York Cty Community Action	\$2,250.00	\$2,250.00	0.00%
So. Maine Agency on Aging	\$3,300.00	\$3,300.00	0.00%
Lifelight	\$500.00	\$500.00	0%
MPBN	\$100.00	\$100.00	0.00%
York County Child Abuse	\$1,000.00	\$1,000.00	0.00%
So. Me. Veterans Cemetery	\$1,000.00	\$1,000.00	0.00%
Seacoast AIDS	\$750.00	\$750.00	0.00%
North Berwick Food Pantry	0.00	<u>\$500.00</u>	<u>new</u>
Total	\$11,893.00	\$12,693.00	6.73%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE IN FAVOR

Caring Unlimited	\$1,4930.00	11-0
Visiting Nurse Service	\$1,8000.00	11-0
York County Community Action	\$2,250.00	11-0
Southern Maine Agency on Aging	\$3,300.00	11-0
Lifelight	\$500.00	11-0
MPBN	\$100.00	11-0
York County Child Abuse	\$1,000.00	11-0
So. Me. Veteran's Cemetery	\$1,000.00	11-0
Seacoast AIDS	\$750.00	9-2
North Berwick Food Pantry	<u>\$500.00</u>	10-0-1
Total	\$12,693.00	

ARTICLE 41: To see what sum the Town will raise and/or appropriate for funding outside agencies:

	<u>2023/2024</u>	<u>2024/2025</u>	<u>Inc/(Dec)</u>
American Legion	\$2,500.00	\$2,500.00	0.00%
Seacoast Shipyard	\$500.00	\$500.00	0.00%
Eastern Trail	\$3,500.00	\$4,000.00	14.29%
SMPDC	<u>\$2,394.00</u>	<u>\$2,466.00</u>	<u>3.01%</u>
	\$8,894.00	\$9,466.00	6.43%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE IN FAVOR

American Legion	\$2,500.00	11-0
Seacoast Shipyard	\$500.00	11-0
Eastern Trail	\$4,000.00	11-0
SMPDC	<u>\$2,466.00</u>	11-0
Total	\$9,466.00	

ARTICLE 42: To see if the Town will vote to deposit the excess balance of the 2024 fiscal year Excise Tax and all unspent appropriated Excise Tax into the Equipment Fund.

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

ARTICLE 43: To see if the Town will authorize the Board of Selectmen to utilize Undesignated Fund Balance for the unforeseen purchase and/or repair of vehicles and equipment for the current fiscal year not to exceed \$55,000.00 during the fiscal year.

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

ARTICLE 44: To see if the Town will vote to authorize the Selectmen to accept conditional and unconditional contributions of monetary gifts, property and equipment on behalf of the Town.

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

ARTICLE 45: To see if the Town will vote to certify that the public purpose of the **Canal Street Affordable Housing Development District** is being met and that the required housing affordability and other conditions of approval, including limitations on uses of tax increment revenues for approved development project costs, set forth in the Certificate of Approval issued by Maine State Housing Authority for the District and the related Affordable Housing Development Program are being maintained.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

ARTICLE 46: To see if the Town will vote to approve the appropriation into and the expenditure from the Affordable Housing Development Program Fund of the amounts required by the Credit Enhancement Agreement dated as of December 2006 between the Town and North Berwick Affordable Housing Limited Partnership established by the Town pursuant to the **Canal Street Affordable Housing Tax Increment Financing District** and the Development Program.

Explanatory Note: The Town voted to designate the Canal Street Affordable Tax Increment Financing District and adopt the development program for the District at the Special Town Meeting held on November 28, 2006.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 13, 2024 at 8:00 a.m. and close at 1:00 p.m.

The registrar of voters will hold office hours while the polls are open to correct any error in or change a name or address on the voter registration list; to accept the registration of any eligible voter and to accept new enrollments.

Any person who is not registered as a voter may not vote in any election. Hereof fail not make due service of the warrant and return of your doings at the time and place of the meeting.

Given under our hands at North Berwick, Maine, this ___th day of March, A.D. Two Thousand and Twenty-four.

Selectmen of North Berwick, Maine

Charles Glemmo, Chair

Michael D. Johnson, Sr.

Michael D. Johnson, Jr.

Jonathan D. Hall

Wendy P. Cowan

A true copy
Attest:

Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
April _____, 2024

Pursuant to the following warrant, I have notified the Inhabitants of North Berwick, Maine qualified are therein expressed to meet at the time and place and for the purpose herein named, by posting this day an attested copy of the warrant and amendments to the Zoning Ordinance and Floodplain Ordinance amendments. A copy of the amendments to the Zoning Ordinance and Floodplain Ordinance are available in the Town Clerk's office.

at:
Municipal Office
U.S. Post Office
Noble High School

The same being public places within North Berwick, Maine.

Dwayne G. Morin
Resident, North Berwick, Maine

TELEPHONE NUMBERS

Emergency Police/Fire/Rescue

911

Municipal Building	676-3353
Town Clerk/Tax Collector/Treasurer/General Assistance	Ext. #1
Code Enforcement Office/Building & Plumbing Inspector	Ext. #2
Assessing Agent	Ext. #3
Town Manager	Ext. #4
Highway Department	676-2750
Police Department(Administrative calls)	676-2751
Rescue Department(Administrative calls)	676-9417
Fire Department(Administrative calls)	676-2611
Community Center	676-3207
Parks and Recreation Office	676-3206
D.A. Hurd Library	676-2215
Transfer Station	676-2711
Water District	676-3707
Sanitary District	676-4000
MSAD #60 Superintendent	676-2234

OFFICE HOURS

Clerk/Tax Collector/Treasurer

Monday & Wednesday 8am – 5:30pm
Tuesday & Thursday 8am – 5pm
Closed Friday, Weekends and Holidays

Town Manager

Monday & Wednesday 8am – 5:30pm
Tuesday & Thursday 8am – 5pm
Closed Friday, Weekends and Holidays

Assessing Agent

Tuesday and Wednesday
8am – 4pm

Code Enforcement Office

Monday - Thursday 7am – 4pm
Closed Friday, Weekends and Holidays

Library

Mon., Wed., & Fri. 9:30am – 5pm
Tuesday & Thursday 1pm – 7pm
Saturday 9:30am - 1pm
Closed Sunday and Holidays

Select Board

Meetings held First and Third Tuesday
of the Month 6:30pm

Planning Board

Meetings held Second and Fourth
Thursdays of the Month – 6:30pm

Transfer Station

Tues. & Thurs. 3pm - 7pm
Wednesday Noon - 4pm
Friday 1pm – 6pm
Saturday 8am - 4pm
Closed Monday, Sunday and Holidays

Parks and Recreation

Mon., Wed., & Fri. 9am – 3pm
Commission meets First Thursday of
the month 6:30pm

Conservation/Agricultural Comm.

Meetings held Fourth Tuesday 6:30pm

Cemetery Trustees

Meetings held Third Wednesday of
every odd month

**Town of North Berwick
21 Main Street
P.O. Box 422
North Berwick, Maine 03906**

www.townofnorthberwick.org