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This Town Report is dedicated to Neil “Hokie” Hokinson



The Berwick Select Board is honored to dedicate this year's Town Report in memory of Neil "Hokie" Hokinson. For Berwick's residents, the Transfer Station is a community hub and an important stop on the errand list. Hokie was the long-time prominent smiling face of the Berwick Transfer Station and always lent a helpful hand to the Berwick community.

Hokie wore many hats in his lifetime, having spent 20 years serving in the United States Air Force, 23 years working for the Navy Yard, and the last 17 years serving the Town of Berwick. He was an active member of the car club, and greatly enjoyed the time he spent with his fellow members sharing their love of classic vehicles. He was a regular at Mayo's/Mainely Local Yolks restaurant for years and everyone knew him.

Hokie was a kind and caring man and loved his family and his community. Hokie will be deeply missed by all who knew and loved him.

Town Officials
Select Board

	<u>Term</u>
Noah Cobb, Chairman	06/25
Linda Corliss, Vice Chairman	06/24
Michael Laterreur	06/24
Mark Pendergast	06/23
Thomas Wright	06/23

Town Administration

James Bellissimo	Town Manager, Tax Collector/Treasurer & Road Commissioner
Patricia Murray	Town Clerk, Registrar of Voters, Excise Tax Collector, General Assistance Administrator
Lisa Vargas	Finance Director
SMPDC	Town Planner
Irish Griffith	Code Enforcement Officer; Building Inspector, Local Plumbing Inspector
Assessors Agent	Municipal Resources, Inc
Dennis R Plante	Fire Chief & Emergency Management Director
Tim Towne	Police Chief
Jody Gigon	Highway/Transfer Station/ Director
Maine Water Company	Water Treatment Chief Plant Operator
Josh Jones	Recreation Director
James Bellissimo	Southern Maine Regional Planning Commission (Annual Appointment)

Terms limits noted

MSAD #60 Superintendent

Audra Beauvais

MSAD #60 Board of Directors

	<u>Term</u>
Elva Lovejoy - Berwick	06/25
Travis Doiron - Berwick	06/24
Denise Mallett – Berwick	06/23
Stephanie Hagenbuch – Lebanon	
Nancy Neubert - Lebanon	
Joanne Potter – Lebanon	
Lauren Janousek – North Berwick	
Kathleen Stanton Whalen – North Berwick	
Lynn Manley – North Berwick	

Coast Board of Directors

Thomas Wright

Regular Meeting Schedules

Board of Selectmen – Town Hall	2 nd and 4 th Tuesday – 6:30pm
	1 st and 3 rd Tuesday beginning June, 2023
Planning Board – Town Hall	1 st and 3 rd Thursday – 6:30
Sewer District Trustees – Sewer District Office	Last Wednesday – 7:00pm
Board of Appeals – Town Hall (as needed)	Last Wednesday – 7:00pm
Recreation Commission – Town Hall	Second Monday – 6:30pm

Town Hall Office Hours

Monday and Wednesday	8:00am – 5:30pm
Tuesday and Thursday	8:00am – 5:00pm

Assessing office:

Monday and Wednesday	8:30am – 4:00pm
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Code Enforcement:

Monday and Wednesday	8:00am – 5:30pm
Tuesday and Thursday	8:00am – 5:00pm

Transfer Station:

Tuesday	8:00am – 4:00pm
Saturday	8:00am – 4:00pm
Sunday	8:00am – 4:00pm

Telephone: 207-698-1101

Fax: 207-698-5181

Planning Board

	<u>Term</u>
Michael LaRue (Chair)	12/23
Philip Roy (Vice-Chair)	12/23
Jerry Graybill	12/23
Paul Amatucci	12/23
Donn Gannarelli	12/25
Cameron Hladick	12/25
Matt Henry	12/25

Board of Appeals

Ashton Cotton	12/23
Jacob Beach	12/25
Rick Ingalls	12/22
Ernie Wood	12/24
Pat Boisvert	12/24

Sewer District Trustees

Jay Wheeler, Administrator	
Stephanie Rochefort, Chair	06/23
Ben Niles, Vice Chair	06/24
Michael Dudley, Trustee	06/25
Kenneth Hall, Treasurer	06/24
Ken Powers	06/23

Voter Registration Board of Appeals (21 MRSA 103)

Judith Burgess, Chairman
Vacancy
Vacancy
Alternate Vacancy

Recreation Commission

Bobbi-Jo Hutchins, Chair	12/25
Saundra Sokol	12/25
Drew McCormick	12/23
Michelle Lino	12/23
Marisol Michaels	12/25



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

Dear Maine Resident:

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

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

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

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

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

Thank you,

A stylized, handwritten signature in blue ink, likely belonging to Janet T. Mills.

Janet T. Mills
Governor

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2683 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

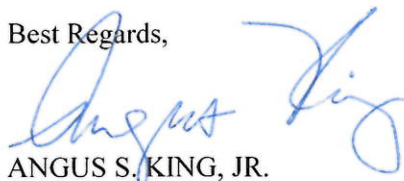
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,



ANGUS S. KING, JR.
United States Senator

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

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

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

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



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Thomas A. Lavigne

46 Keay Road
Berwick, ME 03901
Business: (207) 735-5827
Cell: (207) 842-0814
Thomas.Lavigne@legislature.maine.gov

April 2023

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative. It is a pleasure to serve the residents of Berwick in District #148. It is truly a privilege to be your voice in the Maine Legislature.

This session, I have been selected to serve on the Joint Standing Committee on Taxation. I look forward to the challenges ahead within this important committee.

I encourage you to actively participate in your state government. Phone calls and letters are always welcome. With the wider use of technology, meetings and hearings are more accessible than ever. Using the homepage of the Maine Legislature: **Legislature.Maine.Gov**, you will find access to Zoom meetings and YouTube videos. I also send a weekly email with current state news. If you wish to receive these updates, please contact me at Thomas.Lavigne@legislature.maine.gov and I will gladly add you to our list.

In addition, Legislative Sentiments are a wonderful way to recognize an important achievement of an individual or a group. Wedding anniversaries of 50 years or more, championship sports awards, becoming an Eagle Scout or gold and silver Girl Scout, top 10 lists for high school honors and more. Please let me know if you feel someone deserves this type of special recognition.

Once again, thank you for the opportunity to serve you.

Please stay safe and healthy.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tom Lavigne".

Tom Lavigne
State Representative

District 148 Berwick and North Berwick (part)



2022-2023 has been an exciting year for the town of Berwick. The town has spent many years gathering resources, expertise and investments to build a vibrant, modern community and this year has been about putting those resources to work.

The first phase of the Edge down town project is open and the businesses are thriving. Bad Wolfe Butchery, Mint Dental and Primal Fit have their doors open and the next phases of the project are under construction and will be ready soon to house more businesses and residents of Berwick.

The recreation field is also in the next phase of its upgrade. The new basketball courts, pickle ball courts, playgrounds and baseball turf have been or will be completed this year and many more projects are underway for the next several years. This upgrade will make our rec field a destination for activities of all kinds for Berwick and all the surrounding communities.

This has not been a year free from challenges. The summer of 2022 was a very taxing year for our Berwick Water Plant. We saw severe summer droughts which adversely affected the water quality and turn over at the water plant lead to a struggle to find properly licensed water operators. To combat these issues the town has contracted Maine Water Company to take over the operations of the Berwick Water Plant. They will keep the plant fully staffed, maintain water quality and keep the water plant up to all State and Federal regulations.

The water quality issues have been a problem during summer droughts for many years. As droughts have become more frequent and more severe, we have needed a substantial and permeant solution. The town is putting significant resources toward upgrading the water plant over the next two years. This upgrade, once complete, will bring our water up to the highest standards even in drought conditions. The upgrades are planned to be complete by the end of 2024.

A Memorial to Joel Barnes was recently unveiled at the new Berwick Fire Station. It is a beautiful monument to a Berwick Frist Responder who died in the line of duty on March 4th 2019 while combating an apartment fire in town. I recommend all residents take time to visit the memorial and give their respects to a fallen hero.

The town continues to grow and develop into a great community for us and our children. I want to thank all of our wonderful active citizens who work all year round, sometimes with no pay, to keep Berwick a great place to live for everyone. I am also very happy to welcome a new recreation director and code enforcement officer this year. We are excited to enter this new fiscal year on the cusp of some great projects that will improve Berwick for decades to come.

Noah Cobb, Chair

Town Manager Report

The Town of Berwick continues to make progress in so many different ways. A heartfelt *thank you!* to the residents, volunteers, and staff of this community. It is truly what makes Berwick a special place.

In 2022-2023, four businesses opened at *The Edge at Berwick Maine* with more coming soon. The Summers of 2023 and 2024 will see major progress and construction downtown. Several major infrastructure improvement projects are planned to improve drainage, traffic circulation, pedestrian & bicycle safety and access. The Town received more grant funding this year, \$1.4M has been awarded to finally construct the MS4 project on Moulton Street. This project is designed to connect into the envisioned Great Falls Park, a future 2.7-acre park along the Salmon Falls River, which is across the street from the new House of Hope youth center.

We are continuing to invest in our buildings and capital improvements. Road paving continues to be funded strongly. This investment will pay off as we can move away from rebuilding roads and shift expenses to preventative maintenance. The Diamond Hill bridge was worked on to ensure it would remain open and to improve the posted weight limit. A transportation safety study is underway for the Route 4 corridor. This study will be utilized for future funding for safety construction projects along the corridor. Work on Town Hall will continue to prevent mold, improve accessibility, functionality, and overall comfort for the citizens, staff, and volunteers.

The Town contracted with Maine Water Company to assume water operations and customer service. Maine Water has a depth of institutional knowledge and resources that are needed for our plant at this time. We are moving forward with designing a pre-treatment facility for the water plant that is designed to handle changes in the river that cause elevated levels of turbidity and Manganese. Pilot testing results came back positive, so we know this process works for our water source. The pre-treatment improvement is scheduled for completion by the Winter of 2024.

I encourage you to read the reports of the Boards and Departments to get a more complete picture of the accomplishments and future direction of our community. The future is bright, and I encourage you to reach out to learn how to be part of all that is happening in the community!

James

James Bellissimo
Berwick Town Manager
(207) 698-1101 ext.111
townmanager@berwickmaine.org

Town Clerk's Report 2022

Motor Vehicle Registrations	4033
ATVs/Boats/Snowmobiles	471
Hunting/Fishing Licenses	112
Rapid Renewal	2021(on-line motor vehicle registrations)
Dog Licenses	436
Excise Tax Collected	\$860,811.48

ELECTIONS:

The Clerk's office administered 4 elections in 2022; 1 State Primary, 1 State General, 1 Town and 1 MSAD 60. Detailed information and upcoming election information is posted on the Town's website at https://www.berwickmaine.org/government/town_clerk/elections.php. We currently have 6743 registered voters; 1800 Democrat, 140 Green Independent, 1886 Republican, 8 Libertarian, 7 No Labels, 1 ineligible (17 year old) and 2901 unenrolled. Thank you to all election workers who help make these days successful!

GENERAL ASSISTANCE:

The General Assistance Office provides assistance to income eligible families or individuals in emergency situations during financial hardships. This program helps to provide the basic necessities of housing, electric, heat, food and household expenses as defined by law.

A total of 56 applications were processed, 24 cases received assistance which included 48 individuals. The following is a breakdown of the assistance the town provided:

rental assistance	\$20,444.50
electric	1,135.76
fuel assistance	479.90
food	89.00
burial	<u>3,075.00</u>
TOTAL	\$25,224.16

The General Assistance Office is open for appointments on Tuesdays and Wednesdays from 9am to 4pm, to process applications, or during normal business hours if an emergency situation arises. The State of Maine Department of Health and Human Services performs yearly audits, the Town of Berwick was found to be in compliance with State Laws and local General Assistance Ordinances. If you have questions about the program, you may reach us at the Town Office (207) 698-1101.

VITAL STATISTICS:

Births: 27

Marriages: 46

Deaths: 54

Decedent Name	Date of Death
Allen, Anne T.	06/07/2022
Anair, Hazel Maud	12/01/2022
Ballard, Doris Jeanette Marie	07/02/2022
Beauregard, Nancy Florence	12/25/2022
Beckwith, Janine Marie	09/24/2022
Boudreau, Alfred Dane	10/14/2022
Brown, Lillian E.	06/27/2022
Burke, Pauline P.	06/29/2022
Buscherfeld, John William	09/27/2022
Carney, John J. III	08/20/2022
Carpentier, Regina M	11/17/2022
Cox, Ashanti Naeshi	07/23/2022
Dichirico, Cheryl Amanda	09/15/2022
Dirck, Richard Alan	08/30/2022
Elton, Marcia Ellen	06/19/2022
Erwin, Wayne R.	08/06/2022
Facteau, Joanne C.	09/23/2022
Flick, Samuel J	08/14/2022
Flint, Carolyn Barbara	02/17/2022
Guffey, Genna Mae	08/14/2022
Hall, Kevin Michael	04/24/2022
Hall, Sharon Elizabeth	02/22/2022
Higgins, John Arthur	03/24/2022
Hokinson, Neil Edmond	11/30/2022
Horne, Nancy Alexina	12/14/2022
Jennings, Lori	03/22/2022
Lam, Frederick Allen	03/11/2022
Lathrop, Larry Wayne	09/15/2022
Lepore, Paula Frost	08/22/2022
Longley, Gordon W. Jr	01/30/2022
M Irving Gouliaski, Shirley	09/25/2022
Mackall, Aubrey Tyrone	09/15/2022
Martin, Wilfred Joseph Jr.	12/19/2022
Mathews, Marion G.	09/21/2022
McCarthy, Francis M.	12/24/2022
McGravey-Gajera, Emma Rose	09/02/2022
Nasino, Joseph John	02/01/2022
Nyberg, John Richard	10/28/2022

Olson,Desiree D.	09/01/2022
Pepin,Norman R.	01/10/2022
Ramsey,Kelly Ann	06/10/2022
Reek,Patricia Marie	03/04/2022
Ricker,Lucas Jeffrey	10/06/2022
Russell,David Nelson	08/07/2022
Schoff,Bonnie L	07/25/2022
Schumacher,Paul Erwin III	10/11/2022
Shaw,Phyllis J.	07/15/2022
Silvestre,Salvatore A.	04/26/2022
Turner,Ronald Archie	06/18/2022
Webber,Linda Dawn	01/29/2022
Wheeler,Alfred Edward	04/01/2022
White,Linda Ann	06/14/2022
Widjaja,Susanto	08/03/2022
Wood,Frank III	12/08/2022
Total	54

MEET THE STAFF:

Patricia Murray, CCM, Town Clerk, Registrar of Voters, GA Administrator, Excise Tax Collector
Val Andrick, Deputy Town Clerk
Lory Faucher, Assistant Town Clerk/Motor Vehicle Specialist
Sandy Sokol, Customer Service Representative
Shannon Rogers, Customer Service Representative (Float)

ON-LINE SERVICES:

The Town of Berwick is pleased to offer its residents the option to pay tax bills and dog license fees online. Hunting & Fishing Licenses and Vehicle re-registrations may also be purchased on-line through Maine Inland Fisheries and Wildlife and the Bureau of Motor Vehicles respectively. Please note, the Town is using a third-party payment processor, Maine Payport, and they will charge a 2.5% service charge on the transaction amount. The additional fee does not go to the Town. This is the same service provider that is used when credit or debit card payments are made in person at the Town Hall. You can find information on the Town's Website.

I would like to thank all of the residents, Town staff, the Town Manager and the Select Board for their continued support of this office.

Respectfully submitted,

Patricia Murray, CCM

Town Clerk, Registrar of Voters, General Assistance Administrator, Excise Tax Collector

Berwick Fire Department

2022 Annual Report

2022 brought a record setting call volume for the Department reaching over 1,000 calls. We have settled in to the new station, and have adjusted well with the changes to our operational procedures and have improved efficiency tremendously over the past year. As with 2021, Covid-19 continued to be taxing on our department, as well as our Mutual Aid partners. We continue to provide our staff with multiple training sessions monthly, as well as mandatory annual training and hands-on training to learn new skills as well as expand upon their current expertise in multiple areas.

March 1, 2023 marked 4 years of the Line of Duty Death of Captain Joel Barnes, who courageously shielded his partner from an apartment building fire at 10 Bell St, ultimately saving his life. In recognition of Captain Barnes' bravery, we have installed a memorial to commemorate his bravery, which was unveiled March 1, 2023.

The Berwick Fire Department serves as the primary organization responsible for non-law enforcement emergency response in Town as well as providing reciprocal/mutual aid response to surrounding communities. The name "Fire Department" indicates a primary responsibility for fire suppression, but in reality, that is a very small, albeit important, portion of our responsibilities

We are a combination Fire Department with 5 paid staff supplemented with 8 per diem and 24 on-call staff. We run 24 hour shifts 7 days a week, 365 days a year. Most of our Per Diem and some of our On-Call staff work full-time at other area departments. Our firefighters are all trained to NFPA 1001 Firefighter I&II certification status. We have 15 Firefighter/ EMT's and the department functions as EMS First Responders as a non-transport agency. Berwick is contracted with an outside EMS transport agency at this time.

The Department continues to struggle with insufficient staffing levels, but we are using every resource at our disposal to function as efficiently and effectively as possible. We are committed to making further improvements in the area of emergency response, and encourage any interested community members to consider applying as an On-Call or Per Diem member.

Berwick is currently 100% compliant with all current, mandated NIMS requirements. All of our members receive annual medical evaluations when required. We file regular NFIRS reports as required and will continue to do so. This year we were able to make significant upgrades to our vehicle and rescue fleet.

The department operates solely out of our new station with the following fleet of apparatus: 2 Engines, with 1200-gallon capacity with a 1500 GPM, 5 seats, and 5 SCBA units each. Our ladder truck is a 1996 Quint with a 500-gallon capacity, 1250 GPM, and 75' aerial ladder with 5 SCBA units on board. Our tank truck is a 2017 with 3000-gallon capacity, 3 SCBA units, and 750 GPM pump. Our Forestry unit has a 300-gallon tank at 150 GPM. We have replaced our Medium Rescue vehicle with a new Utility Vehicle, outfitted with extrication, EMS equipment and 2 SCBA units, and 1 Command Vehicle. We have added a skid unit to our UTV for higher efficiency and access when responding to wildland fires and rescues.

We continue providing education to our children regarding fire prevention and fire safety at ten different local schools and preschools with over 1400 children. These presentations include stop, drop, and roll,

general fire safety knowledge, and practice getting out of the smoke training trailer, depending on the ages of the children.

With the continued support of the citizens of Berwick, we will continue to improve and adapt to the ever-changing safety needs of our residents.

The Berwick Fire Department responded to 1027 emergency calls in 2022. Here is a breakdown of our call volume:

- 100 - Fire, other - 1
- 111 - Building fire - 17
- 112 - Fires in structure other than in a building - 1
- 113 - Cooking fire, confined to container - 3
- 116 - Fuel burner/boiler malfunction, fire confined - 1
- 118 - Trash or rubbish fire, contained - 5
- 122 - Fire in motor home, camper, recreational vehicle - 1
- 131 - Passenger vehicle fire - 3
- 140 - Natural vegetation fire, other - 2
- 141 - Forest, woods or wildland fire - 7
- 142 - Brush or brush-and-grass mixture fire - 6
- 160 - Special outside fire, other - 1
- 162 - Outside equipment fire - 1
- 211 - Overpressure rupture of steam pipe or pipeline - 1
- 311 - Medical assist, assist EMS crew - 24
- 320 - Emergency medical service, other - 18
- 321 - EMS call, excluding vehicle accident with injury - 558
- 322 - Motor vehicle accident with injuries - 30
- 323 - Motor vehicle/pedestrian accident (MV Ped) - 2
- 324 - Motor vehicle accident with no injuries - 31
- 350 - Extrication, rescue, other - 3
- 352 - Extrication of victim(s) from vehicle - 1
- 360 - Water & ice-related rescue, other - 1
- 400 - Hazardous condition, other - 1
- 410 - Combustible/flammable gas/liquid condition, other - 1
- 411 - Gasoline or other flammable liquid spill - 1
- 412 - Gas leak (natural gas or LPG) - 5
- 413 - Oil or other combustible liquid spill - 2
- 424 - Carbon monoxide incident - 13
- 440 - Electrical wiring/equipment problem, other - 4
- 444 - Power line down - 36
- 445 - Arcing, shorted electrical equipment - 11
- 461 - Building or structure weakened or collapsed - 1
- 463 - Vehicle accident, general cleanup - 1
- 481 - Attempt to burn - 1
- 500 - Service Call, other - 3
- 511 - Lock-out - 4
- 520 - Water problem, other - 5
- 521 - Water evacuation - 9
- 522 - Water or steam leak - 4

531 - Smoke or odor removal - 3
550 - Public service assistance, other - 16
551 - Assist police or another governmental agency - 2
552 - Police matter - 1
553 - Public service - 8
554 - Assist invalid - 6
561 - Unauthorized burning - 12
571 - Cover assignment, standby, move up - 20
600 - Good intent call, other - 20
611 - Dispatched & cancelled en-route - 30
631 - Authorized controlled burning - 3
651 - Smoke scare, odor of smoke - 2
700 - False alarm or false call, other - 2
733-Smoke detector activation due to malfunction - 25
735 - Alarm system sounded due to malfunction - 5
736 - CO detector activation due to malfunction - 7
743 - Smoke detector activation, no fire - unintentional - 10
745 - Alarm system activation, no fire unintentional - 8
746 - Carbon monoxide detector activation, no CO - 5
800 - Severe weather or natural disaster, other - 12
812 - Flood assessment - 1
813 - Wind storm, tornado/hurricane assessment - 8
900 - Special type of incident, other - 1
Total Incidents 1027

As always, I would like to take this opportunity to thank the people who dedicate their time and effort to provide such a wide array of emergency and non-emergency services to the residents and guests of the Town of Berwick.

Respectfully submitted,

Dennis Plante, Chief

Berwick Fire Department

BERWICK POLICE DEPARTMENT 2022

Thank you for another successful year. We are very appreciative of the support that we receive from the community. We are fortunate to have a community that wants to be, and is, involved in what takes place here. We could not have successfully completed this year without your help! Please continue to work with us in 2023!

Staffing

This past year we have been able to maintain our current staffing levels. We hired two fulltime police officers during the 2022 calendar year in order to maintain those levels.

We hired David Pratt Jr., a resident of Berwick, to fill one of those positions. Officer Pratt spent 20 years in the United States Army before he came to our department. Officer Pratt also holds a master's degree from the Harvard University Extension School in History. Officer Pratt comes from a law enforcement family as well, so he was somewhat familiar with the responsibilities that come with the position. Officer Pratt graduated from the Maine Criminal Justice Academy Basic Law Enforcement Training Program in May and completed his departmental field training program in December. Officer Pratt is now assigned to patrol so you will see him around Town!

We also hired Keith "Blair" Hodge Jr. to fill the other full-time patrol officer position. Officer Hodge worked for 23 years for the Sanford Maine Police Department. Officer Hodge brings a great deal of law enforcement experience to our department. Officer Hodge was able to complete the department's field training program relatively quickly and has been assigned to patrol where he currently works. You will also see Officer Hodge patrolling our community.

We continue to have three open reserve police officer positions. Finding qualified law enforcement officers can be very difficult. The list of law enforcement agencies throughout Maine that have open positions is still very lengthy. This makes a candidate interested in a full or part-time law enforcement position highly sought after.

We are very fortunate to have all our fulltime positions filled however, we are still seeking three reserve police officers. If you are interested in becoming a reserve police officer, please contact us. We will be happy to speak with you.

Accreditation

This past year we continued to practice and maintain the standards set forth through the Maine Law Enforcement Accreditation Program. The accreditation status lasts for a three-year period which means that we will be re-evaluated sometime this year.

Officer Nicholas Higgins continues to be our accreditation program manager and he does an exceptional job keeping up with the requirements that are in place.

Grant funding

We received a total of \$34,817 in grant money. The grants that we received were Bureau of Highway Safety Seatbelt Enforcement Click-it or Ticket Campaign (\$9,020), Bureau of Highway Safety Impaired Driving Enforcement (\$7,000), Department of Highway Safety Distracted Driving Enforcement (\$9,020), Department of Inland Fisheries and Wildlife All-Terrain Vehicle Program (\$7,250), Edward Byrne Justice Assistant (\$1,307) and the Drug Take Back Day Events (\$480)

In addition, our department participates in the United States Department of Justice Bullet Proof Vest Program (\$740). This program offsets the cost of our body armor by 50% when we replace an officer's vest. These grants supplement our local funding and, as stated above, generally target specific issues or are for specific purposes.

Calls for Service - Statistics

Our overall calls for service reflect an increase of 2.3% from 2021. This is an indicator that we are being effective with our enforcement efforts. Historically, we have experienced higher increases in the 5% to 6% range.

Total calls for service – last five years

Year	Total Calls
2022	8795
2021	8595
2020	9675
2019	10289
2018	11687

Arrest Statistical Summary

During the last year, the officers made 191 arrests for various criminal violations, some of these arrests resulted in numerous charges.

Overall Statistical Summary

Arrests	191
Animal related complaints	299
Assaults	17
Assists to citizens	380
Assists to other agencies	135
Burglary	22
Criminal Trespass	28
Disturbance calls	114

Domestics	79
Hang up – misdialed (911)	229
Harassment	44
Juvenile offenses	34
Medical emergency/calls	523
Out of State Vehicle Registrations	12
Missing person	10
Motor vehicle accident	201
Motor vehicle complaints	212
Motor vehicle stops	1878
Registered sex offenders	12
Sexual offenses	8
Service of restraining orders	77
Service of paperwork	118
Suspicious activity	224
Terrorizing/Threatening	25
Theft	89
Vandalism-criminal mischief	38
Violation of bail/release	5
Violation of Protection Orders	17
Warrants served	29

This is just a summary of the calls. It only highlights the complete list of departmental activity. If you would like a comprehensive print out, you may obtain one upon request.

NIBRS Crime Reporting

We submitted 206 reportable offenses (NIBRS) in 2021. Of the 206 crimes we cleared 105, giving the department a 50.97% clearance rate. The clearance rate is an indicator that the court officer, detectives and all the patrol officers who handled each of these cases did so thoroughly and professionally. The statistics represented here are for the year 2021. The State has not yet released the information for 2022.

Home, Business and Property Checks

Our police officers traveled in excess of 120,000 miles while patrolling the community of Berwick. We physically checked 341 homes during various times that these residents were away. Our officers also completed 1,525 physical checks of businesses and other spaces within our community. These were completed at varied times throughout each day of the week. Please contact us if you would like your home checked while you are away. The form requesting this service is located on our website.

Vehicle Purchases

We once again experienced excessive delays in regard to acquiring a vehicle this past year. We did manage to locate and procure one new Dodge Durango which went into our fleet during 2022. We are still finding delays as we attempt to obtain vehicles for 2023. We have been told that we have another several weeks wait. The vehicles that we are waiting for were ordered over a year ago. The new Dodge Durango is a utility type vehicle, and the officers are very pleased with it. We intend on purchasing more of these vehicles this coming year.

Community Resource Officer

Our department has one full-time position that includes a mix of responsibilities. This position is split 50% being in criminal investigations and the other 50% in Community Resource/Relations. Detective Brendan Reil currently holds this position and is doing very well in it. Detective Reil and Detective Steve Shisler will be working on the Community Resource/Relations portion together this year. I am confident that you will see one, or both, within our community throughout this coming year. They will be focusing on bolstering and supporting communication between the police department and our citizenry.

Correspondence

We really do appreciate hearing from you with any information that could potentially assist us. We hope that you do not hesitate to call or contact us with it. If you have information that you want to provide us with, it is much more effective for the officers to receive information from you as close to the time that the event took place. Reporting something a day or two later is still helpful, however, it is much more helpful if the information is fresh. We cannot do this job alone! We need your help! Please let us know regardless of how small or insignificant that you may feel your information is, it very well could be exactly what we need.

The department website is located at www.berwickpd.org. Your comments, concerns or new ideas are very important to us. Please take the time to let us know. You may also reach us by telephone at 698-1136 or via e-mail at berwickpolice@berwickpolice.org.

We appreciate the support that this community continues to give us. Thank you for allowing us to serve you.

Respectfully,

Timothy Towne
Chief of Police

FINANCE DEPARTMENT

To the Town Manager, Select Board and Citizens of Berwick:

It is with great pleasure that I submit this report on behalf of the Finance Department for Fiscal Year 2022 – 2023.

The Finance Department is responsible for managing and reporting the financial activities of the Town of Berwick. The Governmental Accounting Standards Board (GASB) is the governing body for municipal accounting and reporting.

The Finance Office is also responsible for the following:

Accounting: Includes payroll and human resources, accounts payable, cash management, financial software implementation and oversight, investments, accounts receivable, budgeting, debt management, infrastructure, and financial reporting.

Collections: Includes property tax bill processing, collection, lien and foreclosure processing, general collections, and various other revenue collection services.

Purchasing: Includes procuring goods and services for all activities of the Town. We work to reduce costs through competitive bidding and bulk purchasing opportunities through regional organizations such as Greater Portland Council of Governments and Southern Maine Planning & Development Commission.

Water Department: Oversight of the water clerk who sets up all water accounts, billing, and collection activities.

The Town of Berwick was audited by the firm of RHR Smith & Company, 3 Old Orchard Road, Buxton, ME 04093. A complete copy of the audit is included in this Town Report and can also be seen on the Town's website at www.berwickmaine.org under Finance. Fiscal year 2022 net position increased this year. The Town's General Fund's (the fund that accounts for the day-to-day operations of the Town) total fund balance is \$5,879,671. The unassigned fund balance as a percentage of the succeeding year's appropriations for Town, County, and Education for FY22 was 30.61% as of June 30, 2022. I encourage all residents interested in the Town's financial condition to read the financial statements, particularly the Management's Discussion and Analysis section of the report. This outlines the Town's financial activity for the fiscal year in non-technical language and highlights the major issues impacting the Town's financial operations during the year.

Respectfully submitted,

Lisa L Vargas
Finance Director

TOWN OF BERWICK, MAINE
UNPAID TAXES AS OF JUNE 30, 2022

Acct #	Name	2022	2021	2020 & Prior	Personal Property
881	207 MOBILE MEDS				488.35
492	ASHBURN CARL D & KERRY L	11,272.80			
1129	BAKER MARY FRANCIS	1,011.99			
2069	BALLOU, STEPHANIE T. & BRIAN B.J.	1,215.12	1500.32		
2125	BATARAN, K. MATTHEW & LORI A.	2,106.80			
2123	BATARAN, KEITH M. &	475.02			
17240	BEAMISH, RICHARD J. & DIANNE E.	881.45			
17240	BEAMISH, RICHARD J. & DIANNE E.	1,738.65			
820	BEAVER DAM CAMPGROUND				113.90
3031	BELANGER, THOMAS	1,308.62			
90	BESKE, JONATHAN T	757.86			
1937	BEST, ROBERT & MOORE, LYNDA	4,214.49	4458.61	13286.54	
1132	BLAIS, MICHAEL	549.00			
70	BOULANGER PAVING				1891.31
726	BROWN INDUSTRIAL GROUP, INC	3,458.70			
390	BROWN STEVEN E	139.08			
615	BROWN STEVEN E	2,128.29			
855	BROWN STEVEN E	150.06			
860	BROWN STEVEN E	3,687.45			
17115	BROWN STEVEN E.	2,968.26			
718	BROWN, STEVEN B	378.81			
103	BROWN, STEVEN E	261.69			
157	BROWN, STEVEN E	2,691.93			
200	BROWN, STEVEN E	6,798.45			
219	BROWN, STEVEN E	960.75			
357	BROWN, STEVEN E	148.23			
368	BROWN, STEVEN E	148.23			
451	BROWN, STEVEN E	470.31			
453	BROWN, STEVEN E	153.72			
470	BROWN, STEVEN E	9,188.43			
472	BROWN, STEVEN E	1,328.58			
494	BROWN, STEVEN E	1,884.90			
536	BROWN, STEVEN E	1,599.42			
548	BROWN, STEVEN E	366.00			
610	BROWN, STEVEN E	1,614.06			
688	BROWN, STEVEN E	3,398.31			
709	BROWN, STEVEN E	1,654.32			
710	BROWN, STEVEN E	763.11			
711	BROWN, STEVEN E	4,684.80			
716	BROWN, STEVEN E	1,881.24			
756	BROWN, STEVEN E	376.98			
758	BROWN, STEVEN E	124.44			
760	BROWN, STEVEN E	4,823.88			
1484	BROWN, STEVEN E	3,557.52			
1980	BROWN, STEVEN E	228.75			
2311	BROWN, STEVEN E	360.51			
2676	BROWN, STEVEN E	120.78			
3104	BUCKMAN, MICOL	34.81			
1050	BUTLER, CHRISTOPHER P	146.40			
3038	BUTLER, DEAN R. & MARIE E	1,692.75	2064.53		
2513	CAMPBELL, SHARON	232.41			
398	CASELL, JOHN D. III & CAROL J.	1,579.29			
450	CIBROSKI, BRYAN P	2,187.04			
1733	COFFIN GLADYS	1,729.35	2218.71		
1529	COLLINS, LINWOOD C	2,507.10	1241.20		
121	COLWELL, KURT W	157.38			

1499 COOK, PETER W. & NANCY	4,295.01	5329.63	
1742 CORLISS, JOHN L	206.06		
3200 CORMIER, JAMES J & MELISSA A	3,143.83		
869 COURIER, EDWARD E. III & HELENE, TRSTEES	202.26		
870 COURIER, EDWARD III & HELENE, TRUSTEES	835.71		
2544 COUTURE, LEONARD T. & LISA	3,691.11	3523.17	
2654 CRISPEN, RICHARD W	1,088.85		
149 CYNTHIA B. FAMILY TRUST	3,112.83	3708.30	
2048 DAY, JASON	2,263.71		
2254 DIVERSIFIED BUILDING & MAINTENANCE LLC	8,423.49		
1523 DOIRON, JOHN L. & CYNTHIA	4,172.40	3699.55	
1774 DOUCETTE DANIEL	1,568.31		
2140 DOUCETTE DANIEL	3,599.61		
2185 DOUCETTE DANIEL	157.38		
267 DOUCETTE, DAVID & CINDY TRUSTEES	869.42		
2814 DOWLING, MARJORIE	1,576.62		
12 DOWNS, LONNIE	300.17		
2090 DROZEK, ROBERT P	573.74		
905 DUMONT, MARK J	4,022.34		
17125 ESTATE OF DESMARAIS, RICHARD R	1,465.83		
2050 ESTATE OF POLEIO DAVID R.	6,185.40	6916.96	
851 FGF			680.59
1362 FINN, BLY	1,156.56		
1622 FITZPATRICK JAMES	1,200.48		
740 FORZIATI, ANTHONY N. & JANET M.	51.09		
448 GAGNE, MATTHEW	1,204.14		
1847 GANESHA REALTY TRUST	1,176.69		
1848 GANESHA REALTY TRUST	1,105.32		
1849 GANESHA REALTY TRUST	1,114.47		
1850 GANESHA REALTY TRUST	1,103.49		
1851 GANESHA REALTY TRUST	1,110.81		
2537 GBC PROPERTY MANAGEMENT, LLC	3,281.16		
579 GIBBONS, BRIAN V. TRUSTEE	7.34		
1479 GOODRICH SETH	3,661.83	4121.41	
17222 GOODRICH, BRUCE P. & DAPHNE C.	7.37		
1376 GOODRICH, RALPH E. & KELLY A.	2,483.31	2815.87	
3066 GORMAN, EDWARD J	2,142.02		
3140 GRAY, KEVIN & MARY ANNE	1,950.94		
816 GREYSTONE STABLES			172.09
1856 HALL, DANA & KENNEDY PAUL	1,485.96		
2815 HALL, DANA E	5,215.50		
2885 HALL, SHARON E	1,197.53		
2335 HAYES, THOMAS J. & DARLENE J.	3,896.07		
320 HEAVY TRUCK SALES OF N E			249.65
3310 HERSOM JEREMY & JENNIFER	1,396.29		
2723 HILTON, URSULA	19.34		
1647 HODSDON ANDREW R.	4,688.46		
1415 HOOD, MARILYN J	153.76		
1833 HORNE, GORDON	3,189.69		
399 HOWARD, JASON J	349.43		
2558 HUTCHINS, CHARLES H	1,224.27		
3286 JACKSON SEAN JAMES	3,595.95	2025.70	
1872 JENSEN, ANA M	6.12		
3004 JOYAL, ROBERT J. JR & FLORA N.	556.70		
265 KENNEY PHILLIP D	63.95		
1168 LAMPER, TRACY & MARIE	283.09		
1550 LAPIERRE JANET	1,612.76		
32 LECLAIR, MICHELLE A	3,381.84	3099.75	
1310 LETARTE, GERARD E. & KAREN A.	2,332.96		
1046 LEVEILLE, BRIAN D	829.34		
459 LITTLEFIELD, JOEL AND KATY	157.61		
665 LOCKARD, JEREMY E. & DANIEL R.	319.80		
1425 LOWERY, GEORGE	2,263.71	2572.60	

2461	MARSHA, JACKIE L	2,012.13		
1915	MAYBERRY, CHARLOTTE	735.37		
1443	MCCORMICK, DREW M	345.07		
1146	MCKEARNEY, BRIAN A	519.72		
2991	MELINDA E SULLIVAN TRUST	2,134.30		
3219	MESSIER, CINDY D	2,512.66		
2479	MROS, CHRISTINA J	1,120.60		
853	NEW ENGLAND COLAZ			464.31
1019	NEWMAN, DANIEL EST & EDITH	1,749.95		
1382	NORTON, MELVIN V	1,659.81	1621.83	
960	OCEANSIDE LANDSCAPING			312.88
120	OUELLETTE, BETTY	1,709.22	2083.98	
2611	PARADIS, ERIN P	2,728.53	3028.73	
455	PATENAUDE, JOSEPH	248.88		
2063	PELKEY, JAMES	1,169.37		
2066	PELKEY, JEFFREY S	1,220.61		
2062	PELKEY, LAURA	3,507.32		
2068	PELKEY, LAURA	1,720.20	1970.52	
1793	PHAN, HOA V	1,809.87	2211.53	
240	POOR JUNE TRUSTEE	321.79		
2496	RANDOLPH, CLIFFORD	6.87		
3288	RCD TRUST - RAINAUD, CAROLYN S., TRUSTEE	1,821.32		
336	READIO, AVONIA ET ALS	1,277.24		
337	READIO, STUART & PHILIP	69.51		
335	READIO, STUART, PHILLIP & DOUGLAS	528.32		
3005	REAGAN, LEO	1,884.90	1345.59	
2570	RENAUD, III, WILLIAM A	14.27		
207	RHULAND, COURTNEY ANNE & BRIAN DOUGLAS	2,183.42		
638	RICHARDSON, ANDREW A	7.86		
17250	RICKER, BRUCE E	68.59		
1471	RICKER, DOROTHY	987.75		
2574	RICKER, JAMES C	2,845.65		
2637	RICKER, JOSHUA	2,042.28	2396.79	
1940	RICKER, TAMMY & ROLAND	3,993.06		
1176	ROMERO DEBORAH	2,099.01	1057.16	
1720	SANCHEZ, ROBERT & ROSEMARIE	3,769.80	2321.06	
2004	SHECHELLE'S RECREATIONAL PROPERTIES	4,747.49		
2599	SMITH, JUSTIN S	2,038.62	2323.25	
880	SNOW, STEVEN R. & KIM A.	1,311.14		
961	SPENCER, BRANDON M	3,371.07		
106	ST. HILAIRE, SAMUELLE	5,877.96		
2976	STONE, OSCAR C. & ELIZABETH A.	3,209.82	1562.57	
1682	STONE, OSCAR C., TRUSTEE +	7,327.32	8188.91	
1492	TAYLOR, KIMBERLY & PETER	2,808.19		
3217	THE C.A.T. REVOCABLE LIVING TRUST	492.17		
2130	TIBBETTS, LELAND TRUSTEE & REBA TIBBETTS	263.52		
2223	TIBBETTS, LELAND TRUSTEE & REBA TIBBETTS	843.63	999.48	
2357	TIBBETTS, LELAND TRUSTEE & REBA TIBBETTS	6,858.84	8167.13	
2226	TIBBETTS, LELAND B. & DOROTHY	3,284.85	3945.25	
2218	TIBBETTS, LELAND B., TRUSTEE	111.63	121.94	
2789	TIMBER HILL LLC	5,211.84		
1935	TOWNE KAREN A	314.30		
954	TRICANN ALTERNATIVES			135.47
927	TURCOTTE CATHERINE TRUSTEE	1,198.65	1399.71	
17144	TURCOTTE CATHERINE TRUSTEE	2,148.42	2162.47	
3220	TURCOTTE, DAVID & CATHERINE	38.53		
1514	WARD, MICHAEL A. SR.	1,645.47		
1976	WARD, MICHAEL A. SR. & KAREN A.	145.52		
342	WEARE, PENNY D	1,526.22	1755.63	
344	WEARE, PENNY D	1,888.56	2163.98	
462	WEBOSTRA INC.	1,855.62		
460	WEBOSTRA, INC	259.86		
518	WEBOSTRA, INC	212.28		

575 WEBOSTRA, INC	1,240.74			
585 WEBOSTRA, INC	135.42			
203 WEBOSTRA, INC.	1,625.04			
213 WEBOSTRA, INC.	102.48			
698 WEBOSTRA, INC.	577.17			
1208 WEEDEN, KAREN M. TRUSTEE	4,487.16			
2092 WHEAT NICHOLAS	1,219.12	1411.00		
1728 WILLEY, EMILY, ET AL.	971.73	902.85		
3046 ZECHEL, ROBERT A	3,442.23	4745.10		
454 ZIEGELMAIR, CLAIRE A	128.66			
458 ZIEGELMAIR, CLAIRE A	77.86			
	<u>\$334,853.93</u>	<u>\$107,182.77</u>	<u>\$ 13,286.54</u>	<u>\$ 4,508.55</u>

2022 ABATEMENT LISTING

OWNER	REASON	ABATEMENT AMT
BEAMISH, RICHARD J, MOORE, DIANE M., & DUPUIS, DEBRA A.	ASSESSED TO THE WRONG OWNER	\$ 1,484.13
FERLAND, ROBERT & JEANNE	DATA ENRTY ERROR - IN CORR HM EXP AMT	\$ 47.58
BEAMISH, RICHARD J. & DIANE E.	SFR & FGR SHOULD HAVE BEEN MOVED TO LOT SPLIT R011-9-B	\$ 3,760.65
PP & KK ADAMS TRUST	SB DENIED ABTMTNT REQUEST-PROP OWNER FAILED TO SUBMT ABTMENT APPL W/IN 185 DAYS OR 1 YR OF DATE OF COMMITMENT.	\$ -
PP & KK ADAMS TRUST	SAME AS ABOVE	\$ -
GREAT AMERICA FINANCIAL CORP	INCORRECT DEPRECIATION FOR 2017 COPIER	\$ 7.17
A AND J HOLDINGS LLC	ASSESSED TO THE WRONG OWNER	\$ 9,966.18
PUOPOLO, FRANK & SUN	ERROR IN PROPERTY FEATURES LISTED ON THE PROPERTY CARD.	\$ 1,914.18
193 ROUTE 236 LLC	ADJUSTMENT TO LAND FACTORS	\$ 3,390.99
COMPASS ENTERPRISES LLC		
CRANBERRY MEADOWS LLC	ASSESSED TO THE WRONG OWNER	\$ 386.13
	TOTAL ABATEMENT AMOUNT	\$ 20,957.01

Perpetual Care
January 1, 2022 - December 31, 2022

Sean Longley	\$ 270.00
David & Gerry Kennie	\$ 540.00
Patricia E. Hall	\$ 270.00
Roger & Katie Garland	\$ 540.00
Theodore & Linda Lyons	\$ 260.00
Kenneth & Karen Manning	\$ 270.00
Janet & Rebecca Jones	\$ 960.00
Arlen Susanto	\$ 1,440.00
Pam Parent	\$ 1,440.00
Zachary & Stephanie Hall	\$ 1,440.00
Clara Hokinson	\$ 960.00
	\$ 8,390.00

Trust, Reserve & Special Funds
Fund Balances as of June 30, 2022

Lena Clark Trust	\$ 1,404
Lena Clark Trust - Non-spendable	\$ 489,055
Berwick Cemetery Trust	\$ 6,514
Berwick Cemetery Trust - Non-spendable	\$ 944,453
Clark/Clement Scholarship Fund	\$ 2,015
Clark/Clement Scholarship Fund - Non-spendable	\$ 30,000
	\$ 1,473,441

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2022

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
ALBANESE, JOSHUA	PT DRIVER/LABORER	\$ 7,467.08	\$ 571.21	\$ 8,038.29
ANDRESEN, DAVID	ADMINISTRATIVE ASST	\$ 7,495.35	\$ 573.41	\$ 8,068.76
ANDRICK, VALERIE	DEPUTY TOWN CLERK	\$ 35,018.60	\$ 13,239.80	\$ 48,258.40
BACCON JR, JIMMIE	RESERVE OFFICER	\$ 11,313.77	\$ 865.46	\$ 12,179.23
BAKER, GIONET	SUMMER CAMP COUNSELOR	\$ 3,294.50	\$ 252.03	\$ 3,546.53
BEELER, JANICE	ELECTION CLERK	\$ 51.00	\$ 3.90	\$ 54.90
BEGIN, JACKSON	SUMMER CAMP COUNSELOR	\$ 3,088.68	\$ 236.32	\$ 3,325.00
BEGIN, NELSON	PT DRIVER/ LABORER	\$ 11,190.05	\$ 856.06	\$ 12,046.11
BEGIN, NOEL	PT DRIVER/ LABORER	\$ 1,154.31	\$ 88.29	\$ 1,242.60
BELLISSIMO, JAMES	TOWN MANAGER	\$ 88,917.07	\$ 39,302.67	\$ 128,219.74
BELLMAN, TAMARA	ASSISTANT PLANNER	\$ 47,710.64	\$ 18,271.77	\$ 65,982.41
BISHOP, STEPHEN	PER DIEM FF	\$ 6,211.00	\$ 475.20	\$ 6,686.20
BROWN, MICHAEL	WATER OPERATOR	\$ 35,910.99	\$ 2,650.05	\$ 38,561.04
BURCH, KADEN	SUMMER CAMP COUNSELOR	\$ 2,307.50	\$ 176.52	\$ 2,484.02
BUTLER, PAUL	SUMMER CAMP COUNSELOR	\$ 3,562.88	\$ 279.48	\$ 3,842.36
CARTMILL, SAMUEL	TRANSFER STATION ATTENDANT	\$ 7,632.00	\$ 583.86	\$ 8,215.86
CHRISTIANSSEN, ELSA	SUMMER CAMP COUNSELOR	\$ 3,786.75	\$ 289.69	\$ 4,076.44
COBB, NOAH	SELECTMAN	\$ 1,000.00	\$ 76.50	\$ 1,076.50
CORLISS, LINDA	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
COSGROVE, REBECCA	SUMMER CAMP LEADER	\$ 3,713.25	\$ 284.08	\$ 3,997.33
COUTURE, ROBERT	CALL COMPANY FF	\$ 1,123.43	\$ 85.88	\$ 1,209.31
CUTLER, STARR	CHIEF WATER OPERATOR	\$ 55,899.09	\$ 30,994.65	\$ 86,893.74
DAILEY, THEODORE	TRANSFER STATION ATTENDANT	\$ 20,503.65	\$ 1,568.54	\$ 22,072.19
DALY, WILLIAM	TRANSFER STATION ATTENDANT	\$ 20,920.30	\$ 1,600.25	\$ 22,520.55
DAVIS, COLBY	SUMMER CAMP COUNSELOR	\$ 4,011.00	\$ 306.85	\$ 4,317.85
DELORGE, ALEXANDER	PER DIEM FF	\$ 34,854.42	\$ 2,666.37	\$ 37,520.79
DIGNAM, JOSEPH	WATER OPERATOR	\$ 15,606.25	\$ 1,193.91	\$ 16,800.16
DILLION, SOFIA	SUMMER CAMP COUNSELOR	\$ 4,003.50	\$ 306.30	\$ 4,309.80
DOIRON, TRAVIS	FIREFIGHTER/EMT	\$ 73,404.29	\$ 17,876.64	\$ 91,280.93
DOYLE, JEFFREY	CALL COMPANY FF	\$ 8,932.38	\$ 683.30	\$ 9,615.68
DUNN, DENISE	PD ADMINISTRATIVE ASSISTANT	\$ 52,232.00	\$ 30,231.21	\$ 82,463.21
FALLON, JAMIE	CALL COMPANY FF	\$ 15,967.04	\$ 1,221.51	\$ 17,188.55
FARRELL, WILLIAM	PER DIEM FF	\$ 1,492.20	\$ 114.20	\$ 1,606.40
FAUCHER, LORY	CUSTOMER SERVICE CLERK	\$ 43,419.03	\$ 28,464.12	\$ 71,883.15
FIEL, SHILO	LIBRARIAN ASSISTANT	\$ 40,923.52	\$ 6,909.33	\$ 47,832.85
FOGG, MILTON	POLICE OFFICER	\$ 80,928.18	\$ 41,931.14	\$ 122,859.32
FRASER, EMMA	LIBRARIAN ASSISTANT	\$ 20,116.94	\$ 1,538.96	\$ 21,655.90
GIGON, JODY	DIRECTOR OF PW/FACILITIES	\$ 87,676.80	\$ 18,571.57	\$ 106,248.37
GILBERT, DANIEL	CALL COMPANY FF	\$ 57.44	\$ 4.39	\$ 61.83
GOODNOUGH, ALAINA	LIBRARIAN ASSISTANT	\$ 42,240.29	\$ 18,086.79	\$ 60,327.08
GOVE, SARA	LIBRARIAN ASSISTANT	\$ 19,619.26	\$ 1,500.83	\$ 21,120.09
GREEN, ROGER	PER DIEM FF	\$ 57,017.10	\$ 6,475.55	\$ 63,492.65
GRIFFITH, IRISH	CODE ENFORCEMENT OFFICER	\$ 6,314.76	\$ 2,551.37	\$ 8,866.13
GUAY, BRIAN	RESERVE OFFICER	\$ 20,318.28	\$ 1,554.42	\$ 21,872.70
GUILE, CODY	CALL COMPANY FF	\$ 119.70	\$ 9.16	\$ 128.86
GUY, DYLAN	DRIVER/LABORER	\$ 572.52	\$ 43.80	\$ 616.32
GUY, RAYMOND	DRIVER/LABORER	\$ 55,268.35	\$ 29,694.42	\$ 84,962.77
HALL, BARRY	PT DRIVER/ LABORER	\$ 11,634.76	\$ 890.05	\$ 12,524.81
HAMEL, STEVEN	POLICE OFFICER	\$ 76,973.44	\$ 5,888.73	\$ 82,862.17
HARRIS, CAROL	ANIMAL CONTROL OFFICER	\$ 14,132.08	\$ 1,081.10	\$ 15,213.18
HEATH, JONATHON	DRIVER/LABORER	\$ 39,742.16	\$ 26,798.82	\$ 66,540.98
HEAWARD, PATRICIA	ELECTION CLERK	\$ 51.00	\$ 3.90	\$ 54.90
HIGGINS, NICHOLAS	POLICE OFFICER	\$ 91,983.73	\$ 37,477.50	\$ 129,461.23
HODGE, KEITH	POLICE OFFICER	\$ 64,714.11	\$ 16,523.02	\$ 81,237.13
HOKINSON, NEIL	TRANSFER STATION FOREMAN	\$ 28,222.26	\$ 2,159.05	\$ 30,381.31

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2022

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
HOLT, CAROLYN	FD ADMINISTRATIVE ASSISTANT	\$ 48,304.81	\$ 11,875.25	\$ 60,180.06
HUESTIS, LISA	DEPUTY FINANCE DIRECTOR	\$ 40,317.89	\$ 14,186.23	\$ 54,504.12
HUTCHINS, BOBBI-JO	TECH/SLIDESHOW COORDINATOR	\$ 2,606.50	\$ 199.55	\$ 2,806.05
JACKSON, LAURICE	ELECTION CLERK	\$ 51.00	\$ 3.90	\$ 54.90
JONES, SHEILA	CUSTOMER SERVICE CLERK	\$ 133.25	\$ 10.19	\$ 143.44
KEARNS, CHRISTOPHER	POLICE SERGEANT	\$ 79,647.71	\$ 33,435.99	\$ 113,083.70
KELLY, SHARON	LIBRARIAN	\$ 62,520.76	\$ 15,893.68	\$ 78,414.44
KERR, LARRY	ELECTION CLERK	\$ 51.00	\$ 3.90	\$ 54.90
KIMBALL, SHEA	SUMMER CAMP COUNSELOR	\$ 7,083.00	\$ 541.85	\$ 7,624.85
KINSEY, ERIN	SUMMER CAMP COUNSELOR	\$ 3,988.50	\$ 305.10	\$ 4,293.60
KINSEY, RYAN	SUMMER CAMP COUNSELOR	\$ 3,560.44	\$ 272.41	\$ 3,832.85
KUMAR, SHREY	SUMMER CAMP COUNSELOR	\$ 1,737.19	\$ 132.90	\$ 1,870.09
LATERREUR, MICHAEL	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
LATERREUR, SARAH	LIBRARIAN ASSISTANT	\$ 15,028.58	\$ 4,749.71	\$ 19,778.29
LAVOIE, KYLE	FIREFIGHTER/EMT	\$ 61,854.06	\$ 13,610.15	\$ 75,464.21
LEAHY, JOSHUA	CALL COMPANY FF	\$ 650.27	\$ 49.76	\$ 700.03
LEARY, ANDY	CALL COMPANY FF	\$ 30.12	\$ 2.31	\$ 32.43
LEARY, DYLAN	CALL COMPANY FF	\$ 28,179.38	\$ 2,155.77	\$ 30,335.15
LEDoux, KEVIN	POLICE SERGEANT	\$ 104,736.86	\$ 39,861.33	\$ 144,598.19
LEE, JAMES	FIREFIGHTER/EMT	\$ 567.39	\$ 43.37	\$ 610.76
LOCKE, JERRY	POLICE CAPTAIN	\$ 108,048.40	\$ 18,394.61	\$ 126,443.01
LULL, WENDY	ELECTION CLERK	\$ 51.00	\$ 3.90	\$ 54.90
LYON, BRANDON	FIREFIGHTER/EMT	\$ 70,378.62	\$ 25,184.25	\$ 95,562.87
MANFREDI, MITCHELL	CALL COMPANY FF	\$ 155.15	\$ 11.87	\$ 167.02
MANN, MADELINE	SUMMER CAMP COUNSELOR	\$ 3,455.25	\$ 264.36	\$ 3,719.61
MARCOTTE, ERIC	CALL COMPANY FF	\$ 93.00	\$ 7.12	\$ 100.12
MARSH, TAINA	SUMMER CAMP COUNSELOR	\$ 5,400.00	\$ 413.11	\$ 5,813.11
MARSH, WADE	SUMMER CAMP COUNSELOR	\$ 4,530.00	\$ 346.55	\$ 4,876.55
MCCABE, JENIFER	CODE ENFORCEMENT OFFICER	\$ 31,964.65	\$ 19,171.99	\$ 51,136.64
MCCORMICK, DREW	CALL COMPANY FF	\$ 828.77	\$ 63.41	\$ 892.18
MCDONOUGH, CHRISTOPHER	SUMMER CAMP LEADER	\$ 5,705.50	\$ 436.47	\$ 6,141.97
MCGRANAGHAN, ELIZABETH	FARMERS MARKET COORDINATOR	\$ 13.14	\$ 1.00	\$ 14.14
MCINTIRE, COLEMAN	DEPUTY FINANCE DIRECTOR	\$ 47,471.03	\$ 13,681.46	\$ 61,152.49
MICHAUD, DEVIN	SUMMER CAMP COUNSELOR	\$ 3,865.50	\$ 295.71	\$ 4,161.21
MICHEL, RYAN	FIREFIGHTER/EMT	\$ 13,643.98	\$ 1,043.73	\$ 14,687.71
MILLS, SHANE	LEADMAN/DRIVER/LABORER	\$ 51,949.53	\$ 33,378.20	\$ 85,327.73
MOORE, TODD	TRANSFER STATION SUPERVISOR	\$ 1,462.50	\$ 111.88	\$ 1,574.38
MORANG, RALPH	BCTV VIDEOGRAPHER	\$ 12,675.50	\$ 969.68	\$ 13,645.18
MORIN, ALEXANDER	PER DIEM FF	\$ 12,407.24	\$ 949.22	\$ 13,356.46
MOULTON, DANIEL	CALL COMPANY FF	\$ 127.52	\$ 9.75	\$ 137.27
MOULTON, STANLEY	TRANSFER STATION ATTENDANT	\$ 1,432.44	\$ 109.58	\$ 1,542.02
MURRAY, PATRICIA	TOWN CLERK	\$ 68,660.88	\$ 16,312.13	\$ 84,973.01
NASH, TIANNA	SUMMER CAMP COUNSELOR	\$ 3,691.13	\$ 282.40	\$ 3,973.53
NETTLES, ROBERT	CALL COMPANY FF	\$ 3,544.85	\$ 271.17	\$ 3,816.02
NODDEN, TYLER	WATER OPERATOR	\$ 26,795.29	\$ 8,760.13	\$ 35,555.42
O'CONNOR, ANGELA	RECREATION DIRECTOR	\$ 51,858.80	\$ 18,230.13	\$ 70,088.93
O'DWYER, CASSIDY	HR GENERALIST	\$ 5,062.50	\$ 1,012.69	\$ 6,075.19
OSORIA, STEVEN	CALL COMPANY FF	\$ 6,707.98	\$ 513.14	\$ 7,221.12
PELLETIER, JAMES	MECHANIC/DRIVER/LABORER	\$ 69,310.02	\$ 38,923.81	\$ 108,233.83
PELLETIER, TRISTEN	PT DRIVER/ LABORER	\$ 10,508.53	\$ 803.90	\$ 11,312.43
PENDERGAST, MARK	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20
PERRON, JOSEPH	CALL COMPANY FF	\$ 23,743.02	\$ 1,816.40	\$ 25,559.42
PERSCHY, JOSHUA	PUBLIC WORKS FOREMAN	\$ 56,556.55	\$ 19,650.33	\$ 76,206.88
PERSCHY, ROBERT	PUBLIC WORKS FOREMAN	\$ 69,537.99	\$ 30,880.94	\$ 100,418.93
PHIPPS, ZACHARY	CALL COMPANY FF	\$ 3,024.00	\$ 231.30	\$ 3,255.30

TOWN OF BERWICK SALARY and BENEFITS

JANUARY 1 - DECEMBER 31, 2022

EMPLOYEE	POSITION	ANNUAL WAGE	BENEFITS	TOTAL WAGES & BENEFITS
PIKE, ERIC	PER DIEM FF	\$ 361.93	\$ 27.68	\$ 389.61
PILKINGTON, JEFFREY	POLICE OFFICER	\$ 120,583.39	\$ 44,617.41	\$ 165,200.80
PLACE, MATTHEW	DRIVER/LABORER	\$ 4,453.67	\$ 626.53	\$ 5,080.20
PLANTE, ALEX	CALL COMPANY FF	\$ 3,189.72	\$ 244.01	\$ 3,433.73
PLANTE, BRUCE	CALL COMPANY FF	\$ 3,719.48	\$ 284.51	\$ 4,003.99
PLANTE, DENNIS	FIRE CHIEF	\$ 93,457.60	\$ 34,792.14	\$ 128,249.74
PLANTE, MARC	CALL COMPANY FF	\$ 4,454.83	\$ 340.84	\$ 4,795.67
PLANTE, STEVEN	CALL COMPANY FF	\$ 5,027.08	\$ 384.58	\$ 5,411.66
PLANTE, ZACHARY	CALL COMPANY FF	\$ 2,954.29	\$ 226.03	\$ 3,180.32
POORE, ELI	POLICE OFFICER	\$ 76,947.99	\$ 40,967.46	\$ 117,915.45
PRATT, DAVID	POLICE OFFICER	\$ 54,254.85	\$ 13,850.53	\$ 68,105.38
REIL, BRENDAN	POLICE OFFICER	\$ 91,608.98	\$ 23,547.16	\$ 115,156.14
ROGERS, ALICE	CUSTODIAN	\$ 11,263.41	\$ 861.67	\$ 12,125.08
ROGERS, SHANNON	REC ADMINSTRATIVE ASSISTANT	\$ 25,976.24	\$ 9,909.28	\$ 35,885.52
ROSE, TYREEK	SUMMER CAMP COUNSELOR	\$ 5,124.75	\$ 392.04	\$ 5,516.79
ROTHSTEIN, JULI	DEPUTY TOWN CLERK	\$ 5,781.09	\$ 1,710.47	\$ 7,491.56
ROUSSELLE, JOSEPH	CODE ENFORCEMENT OFFICER	\$ 2,128.00	\$ 162.82	\$ 2,290.82
RUEST, ALEXANDER	CALL COMPANY FF	\$ 631.14	\$ 48.25	\$ 679.39
SANBORN, JULIAN	CALL COMPANY FF	\$ 114.76	\$ 8.79	\$ 123.55
SHISLER, STEVEN	POLICE OFFICER	\$ 82,198.47	\$ 31,530.18	\$ 113,728.65
SMITH, JASON	PT DRIVER/LABORER	\$ 1,285.77	\$ 98.36	\$ 1,384.13
SOKOL, SAUNDRA	CUSTOMER SERVICE CLERK	\$ 37,864.02	\$ 6,473.76	\$ 44,337.78
SPECKIN, STEVEN	FIREFIGHTER/EMT	\$ 15,417.02	\$ 1,179.44	\$ 16,596.46
STAIRS, KENNETH	DRIVER/LABORER	\$ 7,481.56	\$ 738.78	\$ 8,220.34
STEFANO, JOSEPH	FIREFIGHTER/EMT	\$ 75,372.56	\$ 11,988.01	\$ 87,360.57
STELLA, MADALYN	CALL COMPANY FF	\$ 0.67	\$ 0.05	\$ 0.72
STEWART, JOSIAH	CALL COMPANY FF	\$ 384.40	\$ 29.40	\$ 413.80
TASKER, IAN	SUMMER CAMP COUNSELOR	\$ 4,753.00	\$ 363.61	\$ 5,116.61
THOMAS, SEBASTIAN	CALL COMPANY FF	\$ 1,095.10	\$ 83.79	\$ 1,178.89
THOMAS, STEVEN	CALL COMPANY FF	\$ 69.08	\$ 5.28	\$ 74.36
THOMPSON, SETH	WATER OPERATOR	\$ 1,402.50	\$ 107.30	\$ 1,509.80
TOWNE, TIMOTHY	POLICE CHIEF	\$ 114,268.41	\$ 39,457.38	\$ 153,725.79
TOWNSEND, RANDY	CALL COMPANY FF	\$ 438.38	\$ 33.52	\$ 471.90
TRUSSELL, ANTHONY	CALL COMPANY FF	\$ 13,876.35	\$ 1,061.52	\$ 14,937.87
TURNER, SARAH	CALL COMPANY FF	\$ 838.95	\$ 64.19	\$ 903.14
VARGAS, LISA	FINANCE DIRECTOR	\$ 90,998.26	\$ 29,553.42	\$ 120,551.68
VARNEY, HANNAH	SUMMER CAMP COUNSELOR	\$ 3,162.00	\$ 241.91	\$ 3,403.91
VIOLA, BRANDON	CALL COMPANY FF	\$ 3,916.70	\$ 299.61	\$ 4,216.31
WASHBURN, DAKOTA	SUMMER CAMP COUNSELOR	\$ 3,366.00	\$ 257.54	\$ 3,623.54
WRIGHT, TERRI	BCM COORDINATOR	\$ 48,244.41	\$ 33,255.04	\$ 81,499.45
WRIGHT, THOMAS	SELECTMAN	\$ 800.00	\$ 61.20	\$ 861.20

Note: Benefits include the Town's portion of FICA and Medicare, as well as the Town's contributions to the State retirement system, ICMA retirement plan, and health insurance for eligible employees.

Planning Board Report 2022

The Berwick Planning Board is made up of volunteers appointed by the Select Board. The Board performs duties as are provided by the Land Use Ordinance, the Subdivision Regulations for the Town of Berwick, Maine, and the laws of the State of Maine. The Planning Board is responsible for periodic updates to the Comprehensive Plan. The Planning Board is responsible for initiating and directing the long-range planning of the town following the guidelines of the Comprehensive Plan and to protect and retain the integrity of the character, natural beauty and historic architecture of the town.

The Board membership includes Mike Larue (Chair), Phil Roy (Vice- Chair), Jerry Graybill, Paul Amatucci, Donn Gannarelli, Matt Henry, and Cameron Hladick.

It was a busy year for the Berwick Planning Board which approved the following in 2022:

- Major subdivision: 3 (40 lots total)
- Subdivision Amendments: 1 (addition of 1 lot)
- Conditional Use/Site Plan Review: 12
- Conditional Use/Site Plan Amendment: 2

Planning Board meetings are held on the first and third Thursday of the month at 6:30 pm in the Town Hall Burgess Meeting Room.

Respectfully submitted,

Michael LaRue, Planning Board Chair

Lee Jay Feldman and Hannah Bonine, Town Planners

PUBLIC WORKS DEPARTMENT

ANNUAL REPORT – 2022

The Berwick Public Works Department is located at 116 Rochester Street. The department has five full-time employees and a couple of part-time employees that assist in some summer time projects, and are very dedicated in the winter months to assist with snow removal. Without the assistance of the part-time staff, it would be impossible to keep the roads safe and cleared of snow and ice.

Highlights of 2022

Snow totals: 50 inches
Paving projects completed:
15000 feet of Little River Road.
Took over one new road.
Saddle Hill Dr.

Some of the projects for spring and summer of 2023.

Replaced the 48inch culvert on Blackberry Hill rd.
Finish paving Little River Road.
Finish paving Long Swamp Road from Ali Pond to the town line.
Pave Driscoll Lane.
Culvert replacement on Old Pine Hill south.
Replacement of some old road signs.
Cutting down some trees down in the Towns right of way which is 25 feet from the center of the road.

Coming out of the pandemic has been challenging to find employees. The Public Works Department will also be looking to hire a full-time laborer/truck driver CDL-B preferred and two seasonal laborers to mow grass and assist in other duties.

Our main goal is safety. We strive to meet everyone's needs, maintain a high level of quality work and maintenance on our roadways, fields, and cemeteries. We welcome feedback in all forms, and appreciate the information given to us as residents make us aware of concerns within Town.

The Public Works Department will be very busy in 2023 with several of our own projects. If we do not get right back to you give us a few days. Thank you in advance for your understanding.

Respectfully Submitted,

Jody Gigon

Director of Public Works and Transfer Station

Berwick Transfer Station

2022

The Transfer Station consists of four dedicated part-time employees who take care of the general operation of the Transfer Station located at 118 Route 236.

Hours of operation are:

Tuesday, Saturday, and Sunday – 8:00 AM to 4:00 PM

We will no longer be accepting demo loads at the Transfer Station after 3:30 P.M.

Fees: The fee schedule has increased in February 2023. It can be found on the Town's website as well as being posted at the transfer station.

We had a successful year of recycling. We are pleased that the majority of residents that use the Transfer Station are recycling.

Household Hazardous Waste Day is an event that has been held for the past several years in conjunction with North Berwick and South Berwick. This event is held in the late Summer/early Fall to assist residents with disposing of hazardous items that the Transfer Station does not accept throughout the year. Hazardous waste day will be held on August 28th, 2023.

We appreciate the assistance of all our residents that utilize our facility to help us dispose of materials in appropriate locations. More times than not we see residents helping each other which keeps traffic moving smoothly. We understand it can be cramped at times as we are growing as a town and appreciate your patience.

The transfer station will be adding some new improvements in 2023.

Respectfully Submitted,

Jody Gigon, Director

Berwick Code Enforcement Office

In November of 2022, Berwick hired me on as the new, full-time Code Enforcement Officer. I come to the Town fully certified, and with many years of experience not only in inspections, but also in building, flipping, and repairing homes. I also have my Local Health Officer certification and am pleased to serve you all as the Deputy LHO. My duties as such are defined by the State, but it does allow me to be of further assistance when health issues arise for the Town, both big and small.

As with any new administration, I have a lot of changes in progress. You will notice updated applications, a new tab with informational videos on the website, and a table outside my office full of applications and information. These are the more visual changes I've enacted; there's a lot more going on behind the scenes.

I have selected the Trio Code Enforcement module to begin tracking permits, inspections, and violations. The Town already utilizes the Trio software, so adding this module was an inexpensive and effective way to be able to easily track the ongoing construction projects as well as the violations in town, allowing me time to tackle other aspects of my job, such as the E-911 addressing and property numbering.

The past several years has seen a marked increase in construction throughout Southern York County, and Berwick has followed the trend! Although the residential numbers have remained fairly consistent, the commercial numbers have risen. This office issued a total of 204 permits in 2022. They were broken down as follows:

- Single family homes- 22
- Manufactured or mobile homes- 10
- Sheds, decks, and garages- 38
- Renovations and additions- 22
- Signs- 4
- Commercial permits- 10
- Pools- 5
- Demolition only- 4
- Accessory Dwelling Units- 4
- Other- 16
- Plumbing- 69

As Berwick adopted all the MUBEC codes, we are currently enforcing the following:

- 2015 International Building Code
- 2015 International Residential Code for One-and-Two family Dwellings
- 2015 Plumbing Code
- 2015 International Energy Code
- 2015 International Existing Building Code
- 2015 International Mechanical Code

In addition to these, we also enforce Dig Safe Regulations, NFPA 1, and of course the Town of Berwick Land Use Ordinance.

I would like to offer a sincere and heartfelt thank you to all of you that have stopped in, called, emailed, or texted me. Every resident, contractor, and developer I have met has been kind, friendly, patient, and welcoming, which I appreciate more than I can express! You have all helped make me feel right at home, and I am looking forward to working for the Town for a long time to come.

Sincerely,

Irish Griffith, Code Enforcement Officer

Department of Parks and Recreation

In August of 2022, the Parks and Recreation Department hired a Full-time Program Coordinator & Admin Assistant while they began their search for a new Full-Time Director. Through out the Fall of 2022, the department held a few very successful events including Trunk n Treat with the Ghostly Ghoul walk at Memorial Field and the Annual Holiday Parade with Somersworth. In January, our new Parks and Recreation Director came to us from Colorado.

As many of you know, Memorial Field is currently undergoing a massive reconstruction and rebuild. In November 2022, we installed 4 brand new basketball hoops onto the future site of 2 brand new courts. The basketball courts and the tennis/pickleball court are scheduled to be paved in early spring. The baseball diamonds are getting some much needed in-field work and the batting cages are getting new netting with turf flooring. The department is also working to see if converting our minor league field to a 70ft' field is doable. From a safety standpoint, we are also looking into putting in a new emergency access point in at the minor field location at the Sullivan St parking lot.

The much-anticipated new playground is being designed in a 2 Phase project, with Phase 1 being new climbing equipment, to be installed by summer 2023. Phase 2 will include more play structures and a floor matting that will make the playground more inclusive for all our children. A splashpad is also in the plans for 2025.

In August 2021, Berwick Parks and Recreation received a two-year grant from NRPA/Department of Justice, Office of Juvenile Justice and Delinquency Prevention Grant for Youth Mentorship Program in rural areas dealing with the Opioid crisis, for a total of 62K. With this grant the department has been able to partner with Pinetree Institute, York Hospital, NAMI and Knowlton school. This is where the Building Bridges Mentoring Program was developed. To date the program has 11 Mentors, 9 Mentees and is expanding further into our MSAD 60 school district.

In a few years' time the department has grown tremendously. The department has increased the number of participants in free community events, increased new account holders and brought in numerous new programs. Parks and Recreation will continue to grow as our population grows. As a town department we are here to make recreational activities and spaces inclusive for all.

Josh Jones
Director of Parks and Recreation



Terri Wright, Director



Ralph Morang, Asst. Director

Berwick Community Media is Berwick's local public access station, providing coverage of government meetings and special Berwick events held by nonprofit and community organizations and the MSAD 60 school system. We produce public service announcements, and informational pieces on Berwick and our town departments, along with informational slides that help residents know what is happening in our community.

Berwick Community Media broadcasts on two Comcast channels. Channel 95 is where viewers can see the Board of Appeals, Planning Board, and Select Board meetings as well as MSAD 60 School Board and York County Commissioners meetings. You will also find departmental and informational videos along with Town Manager Updates.

Channel 22 is our public/educational channel. Viewers will find videos about nonprofits and community organizations, school concerts and plays, Berwick Public Library speakers and events, and so much more. Both channels stream at www.berwicktv.org allowing viewers from anywhere to watch our channels.

In 2022, Berwick Community Media won second place in the \$300,000 and less division in the Alliance for Community Media Nor'easter Awards. This video festival is in its 24th year and is open to cable access stations all over New England. Videos from students, professionals, senior citizens, and access station staff are entered. This was our first time submitting a video to any type of festival and we felt honored to have placed second in the "About Access and Community Media" category.

Over the last 12 years, BCM has been completely funded by cable franchise fees paid by cable subscribers. This does not include internet or Over the Top (OTT) subscriptions such as Hulu, Netflix, or Brit Box. As alternative television and internet options grow, cable subscriptions are being dropped. However, BCM has also grown over the years and is now offering more programming than we have before.

Here are some highlights from 2022:

- Partnered with Noble Virtual Middle School to produce public service announcements with students. They learned about public access, using video cameras, and scriptwriting.
- Produced our second documentary "News Desert in a Small Town." BCM was invited to present the documentary to the UNH Active Retirement Association in Durham, NH.
- Live Streamed 63 meetings and events including Envision Berwick's "Concerts in Sullivan Square."
- Became a member of the Falls Chamber of Commerce, creating a public service announcement used here in Berwick and one for towns outside of Berwick.
- Partnered with the Maine Small Business Administration and live-streamed their presentation for small businesses.
- Installed a new backup battery system for our servers. This provides 20 minutes of extra time for us to shut down the servers and preserve our equipment from power surges.
- We produced 167 videos including Board meetings.
- As members of the Maine Community Media Association, BCM helped sponsor a bill to preserve public access. The bill passed the House and Senate but was vetoed by the Governor after talks with cable companies like Comcast and Charter.
- BCM created an Emergency Plan for the Emergency Management Officer. This plan highlights how BCM can be instrumental in getting information to residents regarding natural disasters or boil water orders.

BCM welcomes local producers and residents interested in public access. Our equipment may be borrowed to record and edit videos of local events which we may show on BCM.

Envision Berwick Year in Review: 2022-2023

Members: Jeremy Kasten (Chair), Lindsay Howarth, Mary Ignatiadis, Marie Miller, Cyrus Morgan (Vice-Chair), Elise Weeks

Community Engagement:

- **Envision Berwick completed our fourth issue of The Berwick Quarterly**, a town-wide publication that was mailed to every resident, featuring a seasonal community calendar, local business spotlights, information from town departments and other items of interest.
 - Envision Berwick determined that, although the BQ was well received and much needed, the format was expensive, and delivery was erratic.
- Envision Berwick conceived of, pitched, and ultimately began production on **The Berwick Bimonthly**, a town calendar and newsletter released at the beginning of each month, followed by a mid-month update. Through an emailed newsletter and updated page on the town's website and blasted to social media channels, The BB enables Berwick's citizens to be stay informed about what's happening in Berwick, from events and updates from town departments, to craft fairs, elections, major school events and more! The calendar and newsletter are posted in several places around town including the Post Office, Library, and Town Hall.
- **Envision Berwick increased quality, visibility, and engagement of the Envision Berwick social media** (Instagram and Facebook) with specific efforts in the following areas:
 - General promotion of local businesses shared both in the feed and via "stories."
 - Local Berwick Business Profiles - more in-depth photo profiles with information about how to find and support the business.
 - Promotion and amplification of timely information about Town Departments, Town events, the Farmers' Market, our online merch store, and other general interest posts to facilitate engagement.
 - Farm Animal Friday series.
 - Up-beat, positive messaging and continuing to overtake negative social media postings with pleasant Berwick content.

Due to these efforts, Envision Berwick's Instagram account has reached 1,000 followers.

- **Branding and Signage:**
 - Envision Berwick presented a **Berwick Brand Rollout Progress Report** to the Select Board. This presentation reviewed where we started, what we have accomplished thus far, and laid out an extensive overview of our strategy for the next five years. This includes an overhaul of most of our town departments' currently unrelated logos to bring them in line with the new branding, as well as a reapproach to the web presence for all town departments such that they are linked and easy to navigate with a simplified, pleasant and visually-appealing user experience.
 - Envision Berwick created branded knit hats and winter jackets for the **Berwick Transfer Station** crew. Additionally, we worked with **Public Works** to begin updates to their vehicle fleet, cold-season apparel, and designing an updated look for the transfer station including on-brand paint colors and awnings/curtains. The awnings/curtains are now in place and we expect the painting to occur in summer 2023.

- Envision Berwick designed a sign for our **Kayak Launch** to be produced in fiscal year 2024.
- **Envision Berwick launched our online merchandise sales** and have started in-person fulfillment at the town hall clerks' office.

Agriculture, Agritourism & Sustainability:

- Envision Berwick hosted our second annual **Open Farm Day** in conjunction with Maine's state-wide event to bring attention to our local farms and bolster our town as a worthy destination for agritourism.
 - Our day's event ended with a walking tour of Orange Circle Farm complete with sandwiches from Badwolfe Butcher and live music from local musical sensation Borcht.
- Envision Berwick's **She Thinks My Tractor's Sexy Subcommittee** has become a new (as yet unnamed) subcommittee dedicated to Sustainability and Resiliency and has hosted a think-tank meeting with many of **Berwick's farmers** to begin determining how best to move Berwick into the future. There is potential to build a thriving group dedicated to building education and action around local food systems, sustainable land use/management, and responding to the ever-changing impacts of climate change. (How does this sound?)
- Envision Berwick **helped facilitate a town-wide trash cleanup** as part of Earth Day.
 - This project is part of the town's effort to meet its Clean Water Act permit requirement in conjunction with the Southern Maine Stormwater Working Group.
- We hosted our 2nd annual **Hack it Back Pack** cleanup day to learn about fighting invasive Japanese knotweed and work to kill some off.

Community:

- Envision Berwick's **Berwick for a Lifetime** subcommittee has become vital to our senior population thanks to the efforts of the Library Director Sharon Kelly. Berwick for a Lifetime has hosted multiple events and initiatives including:
 - Their popular **Lunch and Learn** wellness series to help seniors learn helpful information on a variety of topics, some co-hosted with speakers from Wentworth-Douglass hospital,
 - a family-friendly, intergenerational **Meet and Bleet** event with local dairy goats
 - deliveries of food boxes to community members with food insecurities
 - A bucket brigade delivering sand to seniors who need help making their homes safer in winter,

There are plans to continue to expand offerings in 2023, including a walking club, pop up cafés and trail walks, yoga at the library, a comprehensive toolkit to provide useful household items to folks to borrow (need to jazz this last one up, I am struggling to articulate this well).

- Envision Berwick raised funds from local sponsors to host our 2nd summer concert and variety show event, **Bring Your Lawn Chairs to Sullivan Square**. Our performers included six bands, local celebrity hosts, trapeze artists, jugglers, puppeteers, magicians, fiddlers, local tap dance troupes, antique bicycle demonstrations and a town-wide singalong. We featured a local brewed beer corral for folks 21+ at Corner Point Brewery as well as multiple local food selections. Children enjoyed chalk to decorate town hall's steps and sidewalks, three face painters, custom silhouette cuts, and lemon peppermint sticks. Attendees could also purchase a variety of town-

branded apparel, enamel mugs, stickers, baby onesies, hats, and custom concert t-shirts at the Envision Berwick merch booth. This event included a multi-faceted promotional campaign to add visibility and awareness including colorful pole-banners printed by a Berwick-based sign company, printed posters hung in many locations in our community and surrounding towns, promotion on social media, BCM and local news outlets. The event itself was also professionally designed and styled including color-coordinated popup booths, a full stage with custom-designed banners and a professional sound system, and a delightful border of flag bunting to add whimsical and nostalgic visual flair. The events were completely free to the town as part of our mission to foster community building. We are presently organizing and fundraising for Bring Your Lawn Chairs to Sullivan Square 2023!

- In conjunction with NOBLE’S ACCESS program, Envision Berwick helped facilitate the re-opening of the **Ye Olde Stoppe & Swappe Shoppe** (previously the Second Chance Shop) at the Berwick Transfer Station. While we are hopeful there will eventually be hired staff to support more consistent hours, Envision Berwick plans to host select days open The Shoppe to keep supporting this special part of our town.
- Envision Berwick has provided support to other departments’ **events** with social media, graphic design, and messaging on our downtown sign, including but not limited to Farmers’ Markets, Trunk N Treat, Easter Egg Hunt, Town elections, Library Sales, The Backyard Campout, the brook/knotweed cleanup day at the Public Safety Complex, the annual Car Show, craft fairs, parades, various sports events, and more.

Downtown Planning:

- Envision Berwick’s **Dig-A-Hole-Once Subcommittee** has continued our mission to work with The Edge at Berwick to insure smooth, intelligent sequencing as we recreate our downtown together.

Other Envision Berwick Committee Highlights:

- Increased attendance at Envision Berwick from zoom meeting greatly with inspiring guest speakers and engaging conversation.
- Increased momentum and excitement for several projects/sub-committees that may have been dormant or inactive:
 - Berwick Art Association
 - Berwick Historical Society
 - Voting Empowerment
 - Cleanup events
 - Parks & Trails



REMEMBERING FRIENDS



Paula Lepore, BPL Board President - There are just no words to describe the sadness we all feel with the loss of our friend and Board President Paula Lepore on August 22, 2022, after a short illness. Paula joined the Board after retiring from Community Partners in Dover, an area agency that provides support and services for individuals and families living with developmental disabilities. She was elected Vice President of the Board in

2015 and in 2017 stepped into the role as President, a position she served until her passing.

Paula was devoted to the library. She faithfully showed up to every program we offered and was also a familiar face around town as she represented the library at local events- setting up displays at the Winter Farmers Market, walking in the holiday parade, and even selling raffle tickets at the Town Hall on voting day. We were honored to have her faithful leadership at the Berwick Public Library for all these years and will miss her unwavering care and support.

Zoa Guptill - Library Volunteer –Following just a month later, we were devastated to learn about the passing of our longtime library volunteer and friend, Zoa Guptill on September 12, 2022.

After a fulfilling career as the music teacher in North Berwick, Zoa brought her love of music to the library. Joining us as volunteer in 2008, Zoa sang songs and played instruments with children every week during storytime until the pandemic hit and in-person programming had to pause.



Once things began to return to normal, Zoa came back to volunteer doing many different tasks at the library, including putting together hundreds of take-and-make craft kits for our young patrons, and organizing donations for the book sale. We are so grateful for all that Zoa shared with us - her time, her talent, and her smile. She will be greatly missed by all of the library staff and board members, but she leaves us with wonderful memories.

HIGHLIGHTS FROM A VIBRANT AND SUCCESSFUL YEAR

Last year we added two brand new weekly programs to our already busy schedule:

MINECRAFT CLUB - More than **2,270** kids came together (in person and remotely) to conquer the challenge of the week! This popular youth program is not only fun, it helps prepare students by building future-ready skills like creativity, problem solving, and systems thinking. It also gives them practice in reading and writing, empathy building, and learning about digital citizenship.

BOARDS, BUILDS AND BOOKS – Thursday afternoons at the library is the place to be if you are looking for family fun! Lego clubs are great, but when you add a board game challenge to that Lego build, and tie it all together with a book theme, it is *really* fun! Bring the whole family to this weekly event and spend some quality time together! Over the first 5 months we saw **145** people show up to play!

The year was full of extra special events and programs with local partners. Just to name a few:

July 13 - **MAKER DAY** - In partnership with the Portsmouth Shipyard STEM Outreach program, the library was filled with STEM and STEAM activities for the whole family to enjoy! Approximately **260** participants attended.



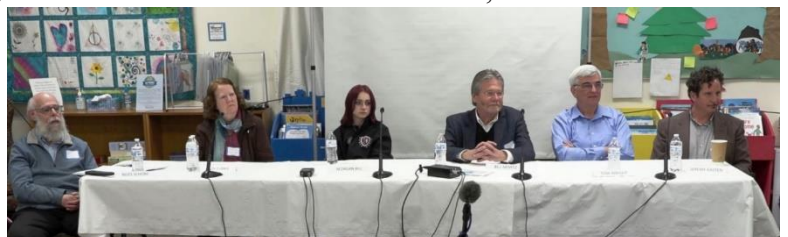
September 30 - **NEW TOWN MANAGER MEET AND GREET – Welcome James Bellissimo!** The Berwick Public Library held a reception and invited the Berwick community to come and meet their new town manager!

October - **STORIES IN THE WOODS, AT KEYBROOK PRESERVE with Shilo** - This exciting partnership is between Great Works Regional Land Trust and local libraries.

January & Feb - **The 2nd Annual Tri-Town BRRWICKS WINTER READING CHALLENGE** - For the second year in a row, Berwick defended its championship title with **55** people registered and **510** books read! Sorry South/ North Berwick – we rocked it!

February 5 - **TAKE YOUR CHILD TO THE LIBRARY DAY**- A week-long celebration with multiple games and activities for families to do together!

May 4 - **DEMOCRACY, JOURNALISM, AND THE INFORMED CITIZEN, DOCUMENTARY PREMIERE AND PANEL DISCUSSION** – This documentary was produced in partnership with the Berwick Public Library and Berwick Community Media and funded by a Maine Humanities Council Grant.



YEARLY STATISTICS

- Total number of patron visits: **16,485**
- Total number of curbside visits: **1,329**
- Total Circulation: **20,497 items**
- Number of registered users: **1,474**
- Number of reference transactions: **2,570**
- Number of museum passes used: **82**
- Total in-person programs offered: **240**
- Total attendance at in-person programs: **2,236**
- Total number of Recorded/On demand programs offered: **16**
- Total number of Views for Recorded/On demand programs: **1,329**
- Summer reading participants: **107**
- Total number of take-and-make crafts handed out: **1,931**
- Total number of STEM Activities offered: **27**
- Number of Interactive Escape Rooms, Scavenger Hunts: **6**
- Book-n-Treat – Approximately **100 treats and books** were given out
- Total poundage of organic vegetables grown in the library garden and donated to the Somersworth/Berwick food pantry: **over 200 pounds**
- Operation Food Pantry Book Outreach –To help families in need, we keep a food donation bin at the library all year, and for the third year in a row, we made up over **100 gift bags** for the children of families visiting the Somersworth/Berwick food pantry.

REGULAR PROGRAMS

Storytimes –Weds 10am & Fri 10:30am; Nifty Needleworkers -Tues 10:30am; Social Seniors -Weds 10:30am; Minecraft -Weds 4pm; Boards, Builds, Books -Thurs 4pm; Genealogy Club the first Friday of every month.

A special thank you to our wonderful volunteers, Berwick Library Association Board of Directors, the Town Manager and Town of Berwick Select Board, and to all our patrons, for their continued support for the Berwick Public Library throughout the year.

Berwick Library Association Board of Directors

Ralph Morang, President
Kristen Dolloff, Vice President
Catheryn Schweiger, Treasurer
Robert Brunelle
Jerry Moran
Laurie Pierce
Jen Gamlin

Library Staff

Sharon Kelly, Director
Alaina Goodnough, Asst. Director
Shilo Fiel, Children's Librarian
Sara Gove, Circ Specialist
Emma Fraser, Circ Specialist
Gina Carbone, Circ Specialist

Respectfully Submitted,
Sharon Kelly

MSAD #60 - Town of Berwick Report
Employee Summary Report
July 1, 2021 - June 30, 2022

Name	Salary
Abbott, Allison M.	\$10,619.22
Abbott, Sarah A.	\$38,347.58
Ackley, Abigail E.	\$43,259.75
Adams, Karen	\$58,299.65
Adams, Michael A.	\$52,643.17
Adhaya, Amy R.	\$30,199.05
Albert, Drew R.	\$54,837.66
Alfredson, Rebecca L.	\$9,298.32
Alix, Jennifer L.	\$39,105.29
Alix, Marcel P.	\$70,536.00
Allain, Jennifer	\$33,157.88
Allain, Rebeca I.	\$39,308.23
Allen, Elizabeth J.	\$420.00
Allen, Kathleen A.	\$18,551.76
Allison, Christiane A.	\$116,878.00
Almblad, Christine A.	\$68,287.85
Amato, Philip J.	\$2,975.85
Amicone, Alexandra R.	\$34,662.08
Anderson, Jessica J.	\$32,899.54
Anderson, Sarah E.	\$67,982.66
Anderson, Tyler C.	\$30,826.99
Anderson-Andrei, Kaiulani D.	\$24,515.45
Andrade, Liana C.	\$43,669.60
Andrews, Hubert W.	\$30,155.61
Annicelli, Amanda C.	\$45,854.75
Archambault, Michael B.	\$112,730.27
Aubin, Madeleine R.	\$1,299.00
Aubin, Mariah R.	\$1,400.00
Aubin, Mary D.	\$42,762.60
Austin, Susan S.	\$130,444.00
Bachelder, Rhonda M.	\$9,241.22
Badger, Jonathan R.	\$2,227.00
Bailey, Laura M.	\$26,731.60
Bailey, Stacy L.	\$38,137.70
Baker, John W.	\$70,886.89
Baker, Kyle A.	\$5,010.00
Balcom, Richard E.	\$31,206.80
Balduff, Terry	\$63,830.02
Barker, Amy	\$2,400.00
Barnett-Soleil, Ariel C.	\$36,835.17
Barone, Gina M.	\$30,627.60
Barr, Linda M.	\$7,199.73
Barry, William C.	\$29,869.40
Barteaux, Steven A.	\$61,629.95
Bates, Mary K.	\$69,264.19
Beach, Allison H.	\$34,828.93

Beamis, Jenny L.	\$3,472.50
Beams, Jennifer M.	\$48,989.40
Bean, Mary H.	\$74,869.73
Beane, Leah W.	\$50,985.35
Beauvais, Audra E.	\$152,439.00
Beckwith, Sharon A.	\$63,300.95
Beeler, Paula J.	\$71,511.89
Beeskau, Stephanie	\$45,335.75
Belanger, Tamara A.	\$832.00
Bell, Gregory E.	\$2,227.00
Belleau, Debra L.	\$26,060.20
Benner, Brenda L.	\$33,935.86
Bergeron, Katelyn M.	\$70,305.15
Berry, Tiffany A.	\$39,014.91
Bianchi, Jeonelli F.	\$33,583.28
Bickford, Kelsey P.	\$43,020.53
Biddle, Spencer P.	\$26,129.97
Billing, Leigh-Ayer	\$53,329.61
Bilodeau, Amanda L.	\$24,796.17
Birkhead, Edward F.	\$400.00
Bird, Wendy	\$17,497.27
Bisson, Marc T.	\$4,644.02
Blake, Kristin M.	\$27,241.42
Blake, Nichole S.	\$4,210.00
Blanchette, Leslie F.	\$8,107.50
Blindow, Keenon W.	\$60,553.35
Blood, Susan M.	\$33,505.54
Boardman, Judy J.	\$288.75
Boeykens, Christa F.	\$56,465.93
Boivin, Heather	\$11,429.85
Bolstridge, Rebecca	\$9,320.00
Bonnell, Elaine M.	\$60.00
Boston, Elizabeth J.	\$180.00
Bothwell, Nicole K.	\$97,870.00
Boucher, Nichole M.	\$36,503.94
Bougie, Ann Marie	\$16,463.68
Bourbon, Maryellen A.	\$67,662.00
Bowden, Dawn M.	\$922.50
Brackett, Elizabeth E.	\$35,986.08
Brady, Katherine L.	\$33,500.53
Bragdon, Charles M.	\$68,337.85
Brennan, John P.	\$70,311.90
Brewer, Emma S.	\$36,375.53
Brewster, April L.	\$67,887.85
Bronder, Peter J.	\$3,897.00
Brown, Christina M.	\$23,358.12
Brown, Lauren H.	\$59,380.90
Bruce, DeAnna L.	\$12,319.00
Brunelle, Bethanne	\$8,929.12
Buchholz, Lisa W.	\$60,254.95
Burcalow, Sarah N.	\$65,385.75
Burke, Christine C.	\$34,607.93

Burns, Louise A.	\$70,705.21
Burrows, Reagan M.	\$23,892.85
Butler, Deborah E.	\$71,516.89
Butler, Shanon M.	\$24,650.00
Bylicki, Lisa J.	\$52,200.53
Camire, Brian M.	\$67,887.85
Campbell, Kathleen M.	\$67,887.80
Cann, Christine G.	\$43,222.60
Cannon, Maria T.	\$58,794.78
Capalbo, Kayla L.	\$28,168.64
Capelle, Kimberlee	\$36,198.88
Carignan, John T.	\$68,739.63
Carleton, Emily E.	\$3,006.00
Carlin, Carol L.	\$58,380.57
Caron, Shelby V.	\$43,176.00
Cartmill, Tobi K.	\$15,800.69
Cashell, Laura B.	\$3,731.66
Cassidy, Heather A.	\$68,127.25
Cates, Kristen J.	\$75,450.89
Caverly, Elizabeth A.	\$8,791.72
Chadbourne, Josie L.	\$63,140.94
Chaffee, Tammi L.	\$17,043.03
Chamberlin, Elaine L.	\$1,270.00
Chaplin, Daniel J.	\$67,937.85
Chapman, Emily J.	\$10,845.52
Chapman, Karina M.	\$62,600.90
Chase, Benjamin D.	\$57,324.46
Chasse, Tiffany A.	\$18,929.29
Chessie, Martha K.	\$252.00
Chessie, Stephen J.	\$34,687.75
Childress, Barbra S.	\$47,809.79
Christensen, Cristal R.	\$22,136.00
Chung, Jenny	\$47,700.75
Ciccanesi, Stephanie L.	\$31,226.83
Clark, Lori L.	\$29,449.09
Clarke, Emily L.	\$13,215.19
Clement, Sandra L.	\$30,517.36
Clock, Dale A.	\$36,741.00
Cole, Kristen L.	\$44,310.49
Cole, Margaret A.	\$600.00
Coleman, Lori L.	\$29,390.97
Combs, Bethany A.	\$9,844.82
Combs, Taylor E.	\$39,360.25
Connell, Christie A.	\$33,851.58
Constantine, Timothy	\$44,386.53
Cooley, Rebecca S.	\$17,998.24
Corain, Lisa	\$68,137.85
Corliss, Linda M.	\$220.00
Corrao, Trevor	\$3,006.00
Cosgrove, Rebecca L.	\$32,564.90
Cote, Bryan S.	\$4,231.00
Couture, Andrea L.	\$53,869.40

Couture, John R.	\$4,001.60
Couture, Shannon M.	\$32,084.41
Cravens, Brenda	\$81,361.04
Crawford, James D.	\$36,259.98
Creighton, Amy G.	\$84,041.94
Crosman, Samantha E.	\$42,160.75
Croston, Elizabeth M.	\$10,473.27
Croteau, Jeremy A.	\$17,451.16
Crovetti, Michelle L.	\$34,516.29
Crovetti, Tessa A.	\$500.00
Crowley, Angela M.	\$13,223.96
Curtis, Peggy L.	\$34,916.37
Cutler, Megan L.	\$54,424.19
Cutliffe, Jessica M.	\$54,370.34
Cyr, Jeremiah G.	\$76,163.00
Cyr, Karissa M.	\$8,412.58
Cyr, Melissa A.	\$9,969.13
Dabrieo, Kimberly S.	\$50,482.20
Daigle, Kristie R.	\$25,743.98
Daigle, Sarah L.	\$23,257.59
Daigneault, Susan R.	\$12,936.57
Dalrymple, Clifford J.	\$46,573.99
Dandeneau, Roberta L.	\$6,736.00
Dapsis, Jessica L.	\$44,626.44
Davis, Gwyneth	\$26,566.52
Davis, Kathleen	\$20,933.26
Davis, Lynne R.	\$32,986.65
Davis, Ryan C.	\$45,519.60
Davis, Shannon M.	\$39,797.36
Davis, Talya R.	\$59,691.18
Davis, Teresa A.	\$6,730.50
Davison, Kelsey T.	\$40,820.53
Dawley, Erin C.	\$42,060.70
Dawn, Valerie	\$1,215.90
Day, Nancy M.	\$60,075.92
DeBenedictis, Nicole M.	\$15,433.00
Dederbeck-Sullivan, Laura J.	\$6,906.29
Delisle, Ronnie J.	\$54,394.46
Delude-Ashburn, Kerry	\$40,680.18
Demeroto, Jason A.	\$61,904.95
Demers, TinaD.	\$66,061.47
Dempsey, Kelly K.	\$35,097.41
Denis, Kathleen R.	\$38,845.53
DeRochemont, Kenneth	\$46,828.33
Derouin, Lillian	\$7,935.80
Desmond, Barbra	\$61,794.95
Despres, Maribel S.	\$658.75
Desrochers, Linda L.	\$42,577.98
Diaz, Diego	\$95.00
Diaz, Sandra J.	\$26,763.52
Dickson, Erin E.	\$60,228.50
DiNardo, Courtney M.	\$18,404.00

Dinsmore, Lisa M.	\$35,018.10
Dodge, Evign D.	\$3,897.00
Doiron, Travis	\$190.00
Dole, Kathryn C.	\$390.00
Dones, Eustaquio T.	\$42,030.72
Donnell, Jacob A.	\$3,199.60
Donnell, Rebecca G.	\$28,685.83
Dow, Cheryl A.	\$32,168.94
Downs, Julie D.	\$36,246.19
Doyle, Madeleine R.	\$25,338.13
du Mont, Shanna S.	\$21,121.54
Dube, Katherine M.	\$34,189.00
Dube, Lisa M.	\$30,891.91
Dubis Tedeschi, Tamara M.	\$35,650.53
Dubois, Caroline J.	\$27,354.19
Dufort III, Roland A.	\$124,962.70
Dufort Jr, Roland A.	\$29,521.53
Dufort, DecovanA. G.	\$300.00
Dufort, Meredith	\$39,839.40
Dugan, Vito A.	\$71,136.89
Dumais, Monica	\$41,949.66
Dumont, Brigitte B.	\$71,050.53
Dunnington, Kerry E.	\$50,362.08
Dunphey, Brooke	\$69,703.68
Dupont, Taylor M.	\$35,912.41
Durodemi, Gwendolyn M.	\$57,800.15
Dyer, Julie A.	\$72,807.89
Easley, Sharon	\$23,717.07
Eaton, Matthew J.	\$63,202.84
Eckenberger, Sarah E.	\$450.00
Edwards, Isabella S.	\$4,454.00
Eldridge, Randy T.	\$47,095.47
Ellard, Nicholas B.	\$55,895.30
Ellison, Eve M.	\$71,486.89
England, Jennifer C.	\$15,237.29
Erickson, ElizabethQualey	\$48,670.35
Fairfull, Janet L.	\$30,713.36
Farinholt, Evan A.	\$175.00
Farley, Hannah P.	\$26,205.72
Farwell, Kellie L.	\$33,620.25
Faucher, Chantelle	\$45,088.00
Fenderson, Nadine P.	\$70,706.15
Ferguson, Mia H.	\$44,756.75
Ferland, Lynda L.	\$25,031.78
Findlay, Joseph S.	\$11,243.19
Fink, Katelyn E.	\$7,876.92
Fink, Kathy	\$6,158.00
Fink, Lauren	\$190.00
Fink, Maryann R.	\$58,230.90
Fitzgerald, Mary	\$99,920.00
Fitzpatrick, Gayle	\$150.00
Fleming, Kerri M.	\$945.00

Flemings, Todd J.	\$62,595.35
Fogg, Milton A.	\$2,672.00
Foley, Molly K.	\$51,375.15
Foor, Jason L.	\$3,006.00
Forbes, Jane E.	\$12,602.50
Ford, Brandon E.	\$1,503.00
Fornauf, Richard P.	\$67,987.85
Forte, Elise R.	\$24,426.79
Fortin, Christine P.	\$154.00
Foster-Neal, Laura C.	\$10,936.16
Fournier, Karen	\$17,000.41
Fowles, Jenilee	\$35,004.04
Fox, Meghan E.	\$72,259.95
Fradsham, James F.	\$49,803.53
Fraser, Erin M.	\$4,430.61
Frazier, Jaymie M.	\$55,111.13
Freeman, Susan	\$19,287.53
Frias, Regina T.	\$17,442.19
Frizzell, Taryn A.	\$60,135.74
Frye, Brenna M.	\$3,006.00
Frye,Carolyn R.	\$52,736.10
Fulford, William F.	\$67,887.85
Fuller, Amy L.	\$41,470.16
Fuller, Kimberly A.	\$26,992.21
Fusco, Alexandro O.	\$59,019.10
Gagnon, Julie A.	\$75,088.31
Galeucia, Elyse N.	\$68,640.93
Gamage, Jane E.	\$72,886.89
Gardell, Deborah S.	\$40,928.30
Garey, Carol L.	\$28,511.76
Gaulin, Michele R.	\$68,958.50
Gerbino, Ashlea E.	\$43,170.53
Gerrish, Karen A.	\$37,077.07
Gerrish, Theresa M.	\$12,206.70
Gerry, Karlita C.	\$27,132.14
Gilbert, Elizabeth M.	\$17,577.65
Gilbert, Katrina D.	\$5,417.58
Gilley, Patti A.	\$129,068.00
Gilmore, Anthony J.	\$23,150.47
Gilpin, Debra L.	\$31,143.80
Gobbi, Tracy B.	\$66,889.80
Godsoe, Rylee A.	\$40,780.72
Gold, Erica A.	\$57,290.92
Good, Rebecca C.	\$23,717.07
Goodwin, Arthur	\$44,869.10
Goody, Elizabeth	\$266.25
Goozie, Dawn M.	\$6,525.50
Gosselin, Jenica B.	\$7,598.67
Gosselin, Marjorie A.	\$27,348.89
Goulet, D'Arcy R.	\$73,736.89
Gower, Griffinn R.	\$750.00
Gower, Shaughnessey H.	\$1,299.00

Grabowski, Susan E.	\$39,498.60
Grace, Samantha J.	\$59,619.40
Grant, Chelsea R.	\$50,160.35
Grant, Jonathan W.	\$38,304.88
Grant, Katherine J.	\$66,312.85
Gray, Kevin M.	\$6,494.00
Gray, Lisa M.	\$62,195.35
Gray, Sandra A.	\$15,340.48
Greene, Deborah K.	\$187.00
Greenlaw, Jennifer A.	\$35,951.23
Gregoire, Carmen M.	\$24,979.16
Grevich, Jordyn M.	\$8,909.03
Grover, David W.	\$31,989.00
Guertin, Matthew T.	\$29,235.82
Guitard, Deidre H.	\$24,608.79
Guptill, Wendy T.	\$32,596.69
Guy, Allyson J.	\$19,437.64
Guy, Benjamin N.	\$39,471.38
Guzman-Rothwell, Irene	\$61,431.12
Haberzettl, Anita M.	\$4,445.00
Hagenbuch, Stephanie L.	\$280.00
Haggerty, Catherine M.	\$22,602.17
Hahn, William J.	\$31,764.30
Halbmaier-Stuart, Jaime M.	\$62,195.35
Hale, Adam D.	\$5,010.00
Hall, Aimee R.	\$58,696.35
Hall, John F.	\$49,050.53
Hall, Jonathan D.	\$58,696.30
Hamel, Elizabeth A.	\$3,897.00
Hamel, Jacob P.	\$2,978.48
Hamel, Jennifer D.	\$66,637.85
Hamway, Douglas J.	\$9,288.07
Hanlon, Valerie	\$44,820.74
Hanson, Emily A.	\$24,060.16
Hanson, Krystal A.	\$28,773.02
Harding, Tina L.	\$100,246.38
Hardingham, Kristin E.	\$80,150.60
Hardy, Lucy W.	\$45.00
Harnett, Lisa	\$56,254.85
Harris, Stephanie A.	\$25,039.52
Hart, Audrey M.	\$1,662.50
Hartford, Alicia G.	\$38,630.22
Hart-Hempstead, Amanda R.	\$51,214.40
Hartigan, Susan C.	\$34,915.74
Hartigan, Zachary B.	\$390.00
Harvey, Nicole E.	\$47,144.60
Hassain, Janet E.	\$44,775.82
Hasty, Deborah L.	\$60,429.37
Hatch, Mallori K.	\$37,797.60
Hawkes, Kaylee A.	\$1,282.50
Hayes, Robyn	\$30,104.26
Hayes, Samantha M.	\$45,641.30

Healey, Lindsay M.	\$69,211.90
Heath, Michael E.	\$61,060.87
Hennelly, Cindy L.	\$30,293.97
Hennelly, Shelby A.	\$7,503.43
Henry, Jeannette M.	\$35,653.28
Hersom, Jeremy S.	\$71,838.25
Heuschkel, Roxanne F.	\$3,108.00
Hickey, Lori P.	\$10,243.42
Hiett, Traci J.	\$6,079.90
Hill, Claire	\$1,789.24
Hill, Colleen M.	\$7,598.67
Hill, Patricia M.	\$750.00
Hill, Samantha L.	\$8,818.47
Hilton, Audra	\$10,867.08
Hinson, Angelynne	\$2,485.00
Hoag, Glenn D.	\$34,794.80
Hobbs, Kristen A.	\$65,545.35
Hodgdon, Terese C.	\$49,546.25
Hofmeister, Jill A.	\$67,962.85
Holmstock, Carol A.	\$74,776.94
Holt, Jennifer E.	\$8,602.50
Holt-Fitzgerald, Caleb	\$3,855.00
Hopper, Rebecca	\$180.00
Horne, Brian T.	\$30,310.97
Hosmer, Matthew W.	\$44,885.78
Hough, Susan C.	\$54,299.85
Howard, Allyson K.	\$31,783.86
Howard, Jenna L.	\$59,141.87
Howley, Christine	\$57,768.48
Hubbard, Mark D.	\$53,532.10
Hubbell, Abbey S.	\$82,989.00
Hughes, Lorraine L.	\$34,044.15
Hunter, Adina R.	\$75,200.00
Hurd, Keith L.	\$800.00
Hussey, Taylor J.	\$850.00
Hutchinson, Tracy L.	\$21,280.59
Ingalls, Russell B.	\$35,782.45
Ivey, Nichole T.	\$121,508.58
Jackson, Erin E.	\$61,129.95
Jackson, Sean J.	\$6,513.00
Jacobson, Molly O.	\$30,535.17
Janke-Early, Morgan E.	\$39,424.67
Janousek, Lisa N.	\$9,317.50
Janski-Johnson, Jaden T.	\$35,212.08
Jemery, Tiffany E.	\$23,240.40
Jenkins, Lindsey J.	\$8,117.67
Jenkins, Shannon K.	\$54,329.18
Jennings, Karen A.	\$13,314.22
Jennings, Kari E.	\$63,564.19
Johnson, Kathleen N.	\$51,019.40
Johnson, Kristin M.	\$38,180.12
Johnson, Paul	\$4,232.52

Jones, Christopher	\$44,990.34
Jones, Lauren E.	\$63,416.26
Jones, Mellisa S.	\$17,319.52
Jones, Timothy B.	\$60,219.04
Juster, Katherine S.	\$900.00
Kamorski, Laura R.	\$45,510.75
Kapantais, Stephanie B.	\$56,610.15
Karahalios, Cheryl A.	\$100.00
Kearney, Alison L.	\$107,824.00
Kearns, Jenna R.	\$28,107.59
Keddy, Luann K.	\$19,746.33
Keegan-Flewelling, Jennifer L.	\$53,313.81
Kelsey, Ryan F.	\$57,333.65
Kelsey, Sharon L.	\$800.40
Keniston, Michelle J.	\$111,483.00
Kennedy, Justin G.	\$6,340.00
Kennedy, Mary C.	\$1,822.50
Kennington, Kevin T.	\$2,672.00
Keravich, Ann L.	\$34,777.60
Kezar, Deborah	\$33,600.05
Khlung, Monica	\$9,957.50
Kimball, Shea H.	\$6,494.00
King, Stephanie G.	\$36,985.17
Kingston, Patricia S.	\$48,075.10
Koelker, Sarah J.	\$31,092.04
Koerner, Robert L.	\$3,006.00
Krause, Kathleen A.	\$639.93
Kumar, Jennifer L.	\$15,458.93
Labbe, Desiree L.	\$46,395.53
Laflin, Kelly A.	\$54,946.34
LaFond, Mark W.	\$62,453.65
Lafrance, Brenda B.	\$71,136.89
Lafrance, Heather E.	\$101,170.00
Lagerberg, Lisa A.	\$26,866.23
Laine, Elizabeth N.	\$77,163.45
Lajoie-Carlson, Shellyann A.	\$77,072.46
Lambert, Megan M.	\$58,018.40
Landry, Dana E.	\$48,313.62
Landry, Wanda M.	\$41,069.18
Lane, Meagan M.	\$22,006.00
Langevin, Brittany M.	\$37,711.71
Langlais, Amanda L.	\$44,914.20
Langley, Lisa J.	\$180.00
Lanoie, Christine M.	\$41,683.55
LaPlante, Elise C.	\$25,798.53
Large, Hans T.	\$26,750.06
Larrabee, Ellen S.	\$26,575.77
Larrabee, Jordan F.	\$9,369.02
Larsen, Anne Sofie H.	\$44,850.05
Lavolette, Heather L.	\$4,291.67
Lawrence, Daniel R.	\$70,548.15
Leach, Corey A.	\$5,897.00

Lebreux, Marina B.	\$47,376.58
Leclair, Nancy A.	\$15,569.66
Leclair, Susan F.	\$70,886.89
Leclerc, Chelsea M.	\$21,598.93
Ledoux, Amanda J.	\$42,900.03
Legere, Angela J.	\$71,686.89
Legere, Kristen	\$51,478.60
Legere, Sandra A.	\$31,397.18
Leiper, Elaine M.	\$18,053.66
Lenhardt, Joseph D.	\$44,032.73
Lenson, Samuel B.	\$50,858.75
Leon, Lee M.	\$70,987.35
LePage, Patricia K.	\$59,118.66
Leroux, Paula B.	\$2,600.00
Lessard, Amy J.	\$10,835.17
Lessard, Jayson	\$3,006.00
Lessard, Lauren M.	\$54,354.00
Letourneau, Jason	\$51,518.25
Letourneau, Katherine G.	\$12,633.49
Letze, Kerry J.	\$612.50
Libby, Kaitlin C.	\$7,883.38
Libby, Spencer L.	\$110,733.00
Lightfoot, Katie M.	\$60,639.97
Lipton, Crystal B.	\$30,724.00
Littlefield, Angelia L.	\$68,220.35
Litwinetz, Kelley A.	\$69,676.70
Lockhart, Serena B.	\$900.00
Lockhart, Shari A.	\$649.50
Logan, Amanda B.	\$61,518.40
Long, Sharon L.	\$12,140.95
Loranger, Kevin	\$45,540.34
Loranger, Sarah L.	\$57,663.20
Lounsbury, Timothy E.	\$74,955.08
Love, Mia R.	\$47.50
Lowery, Shanon N.	\$5,979.68
Luders, Melinda L.	\$101,120.00
Lundy, Marcia J.	\$388.50
Lynch, Morgan C.	\$44,879.25
Lyon, Meghann K.	\$8,731.17
MacArthur, Lyndsay M.	\$9,009.82
MacDonald, James A.	\$67,887.85
MacDonald-Johnson, Jeanne M.	\$22,320.52
MacDougall, Amanda E.	\$45,759.79
MacKenzie, Kristin R.	\$46,830.51
MacMillan, Bryan J.	\$43,519.60
Madore, Michael F.	\$1,987.50
Magaw, Erin A.	\$23,927.34
Maher, Della E.	\$43,156.75
Mainella, Nicholas J.	\$2,520.00
Malenfant, Tiffany L.	\$513.00
Malette, Amy L.	\$75,794.99
Mallett, Denise	\$250.00

Maloon, Kimberly A.	\$36,276.58
Manley, Lynn E.	\$200.00
Mann, Amy C.	\$76,369.39
Manning, Rebecca E.	\$37,716.92
Mannion, Brenda M.	\$6,750.00
Mariscal, Julio L.	\$3,414.00
Mariscal, Kathryn E.	\$39,358.23
Marshall, Cindy B.	\$29,567.92
Martel, Donna L.	\$70,403.15
Martel, Karen D.	\$75,049.39
Martin, Jaime	\$45,731.75
Marx, Linda	\$81,952.00
Maslowski, Rachel E.	\$14,991.34
Mathews, Patricia	\$71,654.87
Mathews, Shirley M.	\$6,835.02
Matthews, Delroy W.	\$21,593.79
Matthews, Mandy M.	\$26,841.31
May, Damian C.	\$190.00
Mayotte, Jennifer L.	\$25,180.17
Mazzola, Laura M.	\$69,986.90
McAuliffe, Mary G.	\$51,881.60
McCann, Jason S.	\$30,939.93
McCormack, Steven F.	\$14,888.30
McCormick, Tamara M.	\$68,137.80
McCrillis, Carrie L.	\$33,665.82
McDonald, Heather L.	\$8,516.22
McDonough, Andrew D.	\$1,556.07
McDonough, Christopher M.	\$40,360.01
McFarland, Vanessa D.	\$27,084.95
McGarry, Jacqueline J.	\$46,043.20
McGlinn, Kelli L.	\$13,665.57
McGonigle, Sarah L.	\$51,169.40
McGovern, Susan A.	\$12,601.16
McGrath, Tracy A.	\$36,552.23
McIntire, Amanda E.	\$57,460.15
McIntire, Pat	\$70,761.89
McIntyre, Joelle M.	\$17,796.00
McIntyre, Megan A.	\$43,020.49
McLellan, Christine P.	\$98,745.26
McLellan, Ross M.	\$993.27
McNamara, James L.	\$38,327.48
Medrano, Adriana J.	\$7,228.00
Megele, Patricia J.	\$49,533.94
Melanson, Richard J.	\$5,010.00
Merchant, Samantha M.	\$2,672.00
Mereness-Cutler, Amy E.	\$27,252.15
Merrifield, Jennifer R.	\$34,521.40
Metcalf, Tara R.	\$18,647.16
Michaud, Melissa L.	\$57,405.95
Miller, Marcia D.	\$15,963.40
Millett, Sarah	\$46,404.25
Miniutti, Danielle M.	\$58,979.40

Minutelli, Diana	\$622.50
Mitchell, Maria C.	\$20,969.00
Mitro, Elizabeth M.	\$46,019.60
Mochon, Kate A.	\$62,275.35
Molnar, Ellen L.	\$56,577.55
Mondoux, Bari L.	\$42,981.59
Monroe, Kelly S.	\$2,103.37
Moore, Aaron	\$102,074.00
Moore, Beth A.	\$31,315.35
Moore, Betty J.	\$52,655.19
Moore, Gabrielle E.	\$20,641.37
Moore, Kevin M.	\$105,507.76
Moore, Olivia	\$48,009.79
Moore, Debbie K.	\$34,219.95
Morgan, John V.	\$6,494.00
Morin, Nan M.	\$64,667.45
Morin, Thomas M.	\$55,342.40
Morneau, Brianne J.	\$2,355.00
Morneault, Stephanie	\$68,687.85
Morris, Dawn C.	\$32,263.90
Morrison, Emily J.	\$26,812.18
Morrow, Aaron	\$55,173.00
Mossman, Sarah A.	\$31,027.48
Moufid, Fatiha	\$22,383.36
Moynihan, Michelle L.	\$59,871.00
Mulcahy, Elizabeth A.	\$16,250.18
Mulligan, Erin E.	\$12,561.61
Mulligan, Jacob J.	\$300.00
Mulligan, Jerimiah J.	\$3,897.00
Mumme, Mark W.	\$24,789.52
Murphy, Barbara J.	\$23,996.67
Murphy, Jennifer M.	\$10,841.72
Myers, Angela D.	\$61,675.96
Nadeau, Denise E.	\$28,876.84
Nason, Nancy A.	\$67,887.85
Nathan, Emily R.	\$46,499.55
Nelson, Terri	\$70,886.89
Neubert, Nancy	\$250.00
Newhouse, Libby A.	\$50,029.60
Nichols, Ryan M.	\$44,749.70
Nickerson, Kathleen J.	\$200.00
Norton, Darrell W.	\$23,356.38
Noyce, Jacqueline I.	\$3,672.00
Noyes, Tanya K.	\$29,195.25
O'Leary, Megan	\$122.15
Olson, Erin K.	\$32,139.00
Osborne, Jennica M.	\$66,015.81
Ott, Jeanine	\$44,639.17
Ouellette, Tanya F.	\$29,230.65
Pabis, Brian J.	\$38,440.43
Pace, Laurel A.	\$458.44
Pacheco, Diego O.	\$26,990.48

Palmer, Joanne	\$34,804.19
Palumbo, Joseph D.	\$4,788.55
Paradis, Erin P.	\$7,518.03
Parent, Pamela J.	\$46,241.80
Parent, Philip J.	\$67,425.20
Parker, Sarah A.	\$21,863.48
Parmenter, Kelly L.	\$35,212.87
Parr, David A.	\$64,306.95
Parsons, Jane E.	\$294.00
Paskowski, Audrey J.	\$2,602.50
Pass, Rossana T.	\$71,519.39
Patten, Jeffrey S.	\$23,717.07
Patterson, Carly M.	\$30,777.48
Pawling, Rebecca K.	\$53,752.35
Peard, Kayla M.	\$49,954.98
Peet, Donald N.	\$55,391.51
Pelletier, Pascal J.	\$51,766.85
Pelletier, Rachael M.	\$37,081.65
Pennell, Susan E.	\$35,656.66
Pennington, Jennifer L.	\$29,587.05
Perkins, David G.	\$49,570.35
Perkins, Jayne M.	\$25,541.43
Perreault, Erin L.	\$600.00
Perron, Jeremy A.	\$31,989.00
Perron, Meagan R.	\$32,283.40
Perry, Nancy J.	\$27,581.99
Petrillo, Christine M.	\$73,199.40
Phillips, Robert E.	\$35,279.65
Pierpont, Traci C.	\$43,529.58
Place, John F.	\$42,732.87
Plaisted Rials, Cyndle R.	\$3,414.00
Plaisted, Cynthia C.	\$35,053.50
Polsonetti, James J.	\$2,200.00
Pomeroy, Catherine F.	\$66,799.95
Pomroy, Elaine J.	\$47,199.63
Porter, Ingrid A.	\$38,379.42
Potter, Joanne S.	\$240.00
Potvin, Kelley J.	\$100.00
Powden, Casey L.	\$36,073.63
Powers, Kenneth C.	\$3,897.00
Prince, Mallory V.	\$55,831.05
Protzmann, Timothy J.	\$40,469.78
Puffer, William L.	\$28,525.74
Purdy, Jessica D.	\$2,240.00
Radke, Claire M.	\$15,361.81
Rae, Jamie L.	\$54,676.10
Rand, Thomas	\$2,624.00
Randall, Kelly A.	\$20,761.00
Raynes, Sandra K.	\$51,852.53
Reid, Adam M.	\$54,825.16
Reid, Brigitte	\$62,069.95
Reid, Matthew	\$8,452.87

Reilly, Katelyn M.	\$56,624.19
Reinert, Keri J.	\$14,355.19
Rentz, Natalie A.	\$12,430.80
Rhuland, Courtney A.	\$48,365.34
Rice, Dawn E.	\$4,786.25
Rice, PatriciaA.	\$20,370.10
Richer, Amanda L.	\$46,319.60
Rickard, Kristine E.	\$33,612.96
Ricker, Libby J.	\$304.35
Ridlon, Ashlee J.	\$16,414.89
Rivas, Autumn R.	\$1,600.00
Roaf, Mark W.	\$44,426.96
Roberge, Janet	\$27,936.51
Roberts, Martha A.	\$40,802.86
Roberts, Melissa M.	\$109,483.00
Roberts, Michael F.	\$118,302.60
Roberts, Tracy L.	\$62,830.00
Rodriguez, Andres L.	\$31,173.81
Rogers, Justin R.	\$45,768.12
Rogers, Shannon L.	\$40,395.68
Rollins, Katherine A.	\$540.00
Rosa, Suzette M.	\$37,879.09
Rose, James A.	\$60,785.70
Rose, Lisa G.	\$46,073.38
Ross, Jessica K.	\$26,846.92
Row, Elise D.	\$49,979.60
Roy, Ann Marie	\$1,158.75
Roy, Holly J.	\$9,369.69
Roy, Patina A.	\$40,722.11
Royce, Melissa S.	\$55,126.10
Russo, Chris L.	\$120,475.00
Sacoco, Christopher C.	\$48,509.79
Saffer, Amanda R.	\$30,927.48
Safford, Liza J.	\$37,539.50
Safford, Randy A.	\$41,291.00
Sahagian, Eileen T.	\$57,030.68
Sampson, MarinaC. R.	\$58,536.41
Samson, Amy M.	\$70,561.85
Sanborn, Rebecca L.	\$72,115.35
Sanborn, Roberta E.	\$38,240.99
Sanches, Jessica S.	\$34,462.08
Sanfacon, Heather Q.	\$53,994.00
Sardinha, Virginia V.	\$42,246.95
Sarzynski, Kevin C.	\$25,755.75
Saucier, Brett W.	\$65,651.00
Saverese, Colleen E.	\$34,491.05
Schaeffer, Astrida E.	\$210.00
Schaubhut, Michelle R.	\$68,546.33
Schule, Heidi C.	\$9,009.82
Schussler, Kelly E.	\$48,489.34
Schwab, Caroline S.	\$10,647.67
Schwartz, Barbara A.	\$43,399.53

Scribner, Shannon L.	\$44,229.75
Sears, Jesse R.	\$40,469.78
Secunde, Danae E.	\$60,635.70
Sevigny, Sabrina J.	\$31,579.93
Sharkey, Christina P.	\$2,955.00
Shaw, Camilla J.	\$31,327.48
Shea, Sharleen M.	\$2,213.10
Shepherd, Elizabeth	\$70,911.89
Shepherd, Lisa M.	\$45,595.39
Shorey, Brian J.	\$68,815.00
Sigouin, Carolyn L.	\$15,165.21
Silberman, Jessica K.	\$50,887.54
Silver, Emily R.	\$570.00
Silver, Michelle L.	\$35,030.38
Simard, Nancy A.	\$88,485.86
Singleton, Megan N.	\$46,480.03
Sirois, Erica L.	\$35,006.43
Skelton, Lindsay M.	\$29,825.97
Slater, Isaiah A.	\$1,732.52
Sloat, Kathy	\$3,535.00
Smith, Cassandra L.	\$2,672.00
Smith, Jason M.	\$36,076.78
Smith, Jill G.	\$7,407.75
Smith, Kimberly A.	\$36,078.16
Smith, Lisa D.	\$23,533.48
Smith, Lynda M.	\$50,515.35
Smith, Marjory K.	\$25,039.52
Smith, Nicole M.	\$65,650.72
Smolinsky, Andrea J.	\$57,324.20
Sokol, Sandra D.	\$1,002.28
Sorrell, Sloane	\$7,617.67
Spencer, Kathleen V.	\$11,632.83
Spiller, Elizabeth A.	\$30,927.48
Spiller, Michelle L.	\$60,514.95
Sprague, Jennifer L.	\$70,886.89
Springer, Brianne W.	\$50,260.35
St Germain, Jana	\$23,717.07
St Hilaire, Colleen H.	\$475.00
St Laurent, Brooke A.	\$10,381.92
St Pierre, Kristie L.	\$23,517.92
Stamas, Helen A.	\$7,876.92
Stella, Madalyn R.	\$6,012.00
Stevens, Heather L.	\$32,239.00
Stevens, Kora	\$22,091.89
Stevens, Melanie L.	\$68,495.07
Stevens, Shelly L.	\$39,592.80
Stokes, Rita A.	\$4,006.01
Storer, Karen A.	\$67,274.99
Stowell, Sarah	\$65,790.55
Strange, Ingrid K.	\$55,912.35
Street, Holly A.	\$7,509.22
Street, Shawna R.	\$17,830.09

Sun, Yuhong	\$74,927.30
Sutter, James A.	\$9,288.07
Swiger, Shannon B.	\$101,113.00
Szwed, Alexander T.	\$43,800.55
Tache, Michelle L.	\$48,733.70
Talbot, Megan	\$34,584.12
Talon, Kimberly A.	\$26,265.53
Tarr, Stephanie J.	\$69,247.85
Taylor, Hannah T.	\$24,497.36
Taylor, Sharon L.	\$69,211.90
Temme, Donna J.	\$9,932.92
Terravecchia, Aidan F.	\$17,523.95
Texeira, Pamela A.	\$72,136.89
Thompson, Cassandra M.	\$61,695.35
Thompson, Jordan M.	\$842.00
Thompson, Sharon A.	\$24,192.07
Tibbetts, Lindsay N.	\$28,170.42
Tibbetts, Nicole A.	\$15,785.18
Titus, John H.	\$9,057.60
Tondreau, Corey L.	\$45,262.27
Torno, Alexander L.	\$5,124.56
Torno, June A.	\$33,917.83
Toth, Emma S.	\$44,119.60
Toussaint, Jeremy M.	\$105.90
Towne, Rebecca A.	\$37,548.68
Trefry, David L.	\$44,971.69
Tucker, Amy L.	\$12,992.12
Turnbull, Tamey L.	\$2,264.85
Tweed, Rhonda A.	\$59,730.06
Tyler, Heather	\$41,577.09
Tyndall, Judith A.	\$33,544.72
Upton, Jennifer	\$43,820.58
Vachon, Paul L.	\$38,547.99
Vakalis, Ginny L.	\$67,887.85
Valencia, Brooke F.	\$6,507.50
Valhos, Lisa R.	\$57,342.32
Valliere, Tina L.	\$17,118.45
Van Campen, Denise	\$106,966.00
Van Hook, Brigitte L.	\$17,989.68
Vancour, Kathy L.	\$66,171.77
Vandenberg, Joela T.	\$72,311.89
Varney, Jennifer R.	\$114.00
Vaughn, Victoria E.	\$644.00
Veno, Katrina	\$1,680.00
Vezina, Cassie C.	\$5,405.87
Vigneault, Wendy R.	\$33,143.28
Vincent, Jean-Paul K.	\$1,700.00
Vine-Gochie, Susan J.	\$33,859.76
Violette, Shelley J.	\$68,591.31
Vitale, Stephen J.	\$67,536.00
Voishnis, Mallory K.	\$38,917.46
Vose, Ralph H.	\$3,180.00

Vulner, Angela E.	\$53,684.40
Wakefield, Miranda M.	\$63,475.75
Walker, Sarah J.	\$26,537.55
Wall, Nancy J.	\$33,288.40
Ward, Maghen	\$62,563.60
Warner, Kelly A.	\$66,299.95
Watson, Aaron	\$9,998.43
Webber, Jamie R.	\$62,970.90
Webber, Melissa M.	\$45,380.05
Weeks, Patricia P.	\$210.00
West, Sarah C.	\$58,743.80
Wheeler, Denise R.	\$24,301.91
White, Marisa K.	\$27,756.25
White, Tristan	\$36,601.62
Whitehead, Rachel A.	\$57,675.15
Whitney, Brenna J.	\$56,635.15
Whitten, Carol A.	\$68,087.85
Whitten, Tracy F.	\$68,237.85
Wiesendanger, NicoleKP	\$7,895.97
Wilbur, Jared S.	\$38,760.75
Williams, Audrey E.	\$43,820.30
Williams-Levasseur, Abby E.	\$6,009.93
Wilson, Carrie L.	\$70,389.72
Winograd, Adrienne L.	\$35,863.95
Winship, Fannie-Lynn	\$40,704.36
Winslow, James M.	\$103,405.92
Woodhouse, Kelly A.	\$39,135.17
Woodin, Stephanie J.	\$12,732.54
Woodward, Tina C.	\$34,586.13
Wright, Bridget C.	\$54,308.35
Wurtz, Leighanne M.	\$62,717.45
Young, Jennifer A.	\$4,206.51
Young, Jesse C.	\$35,623.63
Zachko, Andrew L.	\$45,628.65
Zarrilli, Kristina G.	\$42,623.53
Zellers Jr, Ronald L.	\$2,227.00

Audited Financial Statements
and Other Financial Information

Berwick Sewer District

December 31, 2021



Proven Expertise & Integrity

BERWICK SEWER DISTRICT

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DECEMBER 31, 2021

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INDEPENDENT AUDITOR REPORT

Board of Directors
Berwick Sewer District
P.O. Box 15
39 Powerhouse Road
Berwick, ME 03901

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities of the Berwick Sewer District, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Berwick Sewer 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 business-type activities of the Berwick Sewer District as of December 31, 2021 and the changes in its financial position and cash flows 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 Berwick Sewer 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 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 Berwick Sewer 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.

Auditors' 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 Berwick Sewer 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 the Berwick Sewer 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension and OPEB related information on pages 4 through 8 and pages 44 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2022, on our consideration of the Berwick Sewer 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 the Berwick Sewer 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 the Berwick Sewer District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
May 5, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

(UNAUDITED)

The following management's discussion and analysis of the Berwick Sewer District's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the District's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

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

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

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

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

The District's financial statements can be found on pages 10 through 13 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.

Financial Analysis of the District

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 \$86,373 from \$2,739,851 to \$2,653,478.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased to a balance of \$160,817 at the end of this year.

Table 1
Berwick Sewer District
Net Position
December 31,

	2021	2020 (Restated)
Assets:		
Current Assets	\$ 438,620	\$ 503,116
Noncurrent Assets - Capital Assets	4,303,790	4,190,161
Total Assets	<u>4,742,410</u>	<u>4,693,277</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	84,855	42,037
Deferred Outflows Related to OPEB	15,035	13,772
Total Deferred Outflows of Resources	<u>99,890</u>	<u>55,809</u>
Liabilities:		
Current Liabilities	166,282	117,019
Noncurrent Liabilities	1,798,374	1,874,812
Total Liabilities	<u>1,964,656</u>	<u>1,991,831</u>
Deferred Inflows of Resources:		
Deferred Revenue	368	368
Deferred Inflows Related to Pensions	214,039	5,391
Deferred Inflows Related to OPEB	9,759	11,645
Total Deferred Inflows of Resources	<u>224,166</u>	<u>17,404</u>
Net Position:		
Net Investment in Capital Assets	2,492,661	2,513,729
Unrestricted	160,817	226,122
Total Net Position	<u>\$ 2,653,478</u>	<u>\$ 2,739,851</u>

Revenues and Expenses

Revenues for the District increased by 3.82%, while total expenses increased by 3.63%. The increase in revenues is mainly due to increases in sewer service charges. The increase in expenses is due to increases in all areas except decreases in expenses related to net OPEB and pension liability, workers comp insurance, outside contract labor, NPDES test and pretreatment, plant upgrade and repairs, sewer lien expense and miscellaneous.

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

	2021	2020
Revenues		
Sewer service charges	\$ 1,198,052	\$ 1,152,907
Other services and charges	38	2,162
Interest/overdue accounts	2,441	4,052
Interest income	-	38
Sale of capital assets	2,875	-
Total Revenues	<u>1,203,406</u>	<u>1,159,159</u>
Expenses		
Salaries and wages	402,927	375,634
Employee insurance	123,010	118,572
Payroll taxes	30,732	28,225
Retirement plan	34,137	31,978
Increase in expenses related to net OPEB and pension liability	22	28,245
Unemployment	1,027	-
Liability insurance	14,154	14,116
Workers comp insurance	7,148	8,437
Outside contract labor	5,164	8,767
Legal and accounting	13,051	11,223
NPDES/test and pretreatment	13,784	14,847
Treatment plant operations	133,505	123,962
Plant upgrade/repairs	81,987	99,700
License and training	2,195	665
Office expense and rent	148,909	113,922
Automotive expenses	3,808	1,604
Sewer lien expense	988	1,305
Miscellaneous	6,945	18,373
Depreciation	227,530	206,752
Interest expense	38,756	38,252
Total Expenses	<u>1,289,779</u>	<u>1,244,579</u>
Change in Net Position	(86,373)	(85,420)
Net Position - January 1, Restated	<u>2,739,851</u>	<u>2,825,271</u>
Net Position - December 31	<u>\$ 2,653,478</u>	<u>\$ 2,739,851</u>

Capital Asset and Debt Administration

Capital Assets

As of December 31, 2021, the net book value of capital assets recorded by the District increased by \$113,629 from the prior year. This increase is the result of net capital additions of \$338,284, retirements with excess depreciation of \$2,875, less current year depreciation expense of \$227,530.

Budgetary Highlights

The District is not legally required to adopt budgetary accounting and reporting; however, an annual budget is prepared by management and reviewed by the Board of Directors. There were no significant variations between original and final budget amounts. The District operated within its overall approved budget in 2021.

Debt

As of December 31, 2021, the District had \$1,811,129 in bonds and notes from direct borrowings payable compared to \$1,676,432 outstanding in the prior year, an increase of 8.43%. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Sewer District. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Sewer District.

The District is working to rebuild its unrestricted net position to a position adequate to sustain government operations for a period of approximately two months.

Contacting the District's Financial Management

This financial report is designed to provide our customers, 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's Administrator at 39 Powerhouse Road, Berwick, ME 03901.

BERWICK SEWER DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Business-type Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 316,926
Accounts receivable (net of allowance for uncollectibles)	103,997
Liens receivable	17,697
Total current assets	<u>438,620</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	327,117
Depreciable assets, net of accumulated depreciation	<u>3,976,673</u>
Total noncurrent assets	<u>4,303,790</u>
TOTAL ASSETS	<u>4,742,410</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	84,855
Deferred outflows related to OPEB	15,035
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>99,890</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 4,842,300</u>

STATEMENT A (CONTINUED)

BERWICK SEWER DISTRICT

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>Business-type Activities</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 8,815
Payroll liability	4,474
Accrued interest	13,707
Accrued payroll	13,249
Current portion of long-term obligations	<u>126,037</u>
Total current liabilities	<u>166,282</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	1,308,287
Notes from direct borrowing payable	376,805
Net pension liability	15,503
Net OPEB liability	44,321
Accrued compensated absences	<u>53,458</u>
Total noncurrent liabilities	<u>1,798,374</u>
TOTAL LIABILITIES	<u>1,964,656</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	368
Deferred inflows related to pensions	214,039
Deferred inflows related to OPEB	<u>9,759</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>224,166</u>
NET POSITION	
Net investment in capital assets	2,492,661
Unrestricted	<u>160,817</u>
TOTAL NET POSITION	<u>2,653,478</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 4,842,300</u>

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

BERWICK SEWER DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities
OPERATING REVENUES	
User charges	\$ 1,198,052
Interest/overdue accounts	2,441
Miscellaneous	38
TOTAL OPERATING REVENUES	<u>1,200,531</u>
OPERATING EXPENSES	
Salaries and wages	402,927
Employee insurance	123,010
Payroll taxes	30,732
Retirement plan	34,137
OPEB and pension expense	22
Unemployment	1,027
Liability insurance	14,154
Workers comp insurance	7,148
Outside contract labor	5,164
Legal and accounting	13,051
NPDES/test and pretreatment	13,784
Treatment plant operations	133,505
Plant upgrade/repairs	81,987
License and training	2,195
Office expense and rent	148,909
Automotive expenses	3,808
Sewer lien expense	988
Miscellaneous	6,945
Depreciation	227,530
TOTAL OPERATING EXPENSES	<u>1,251,023</u>
OPERATING INCOME (LOSS)	<u>(50,492)</u>
NONOPERATING REVENUES (EXPENSES)	
Sale of capital assets	2,875
Interest expenses	(35,872)
MMBB interest expense	(2,884)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(35,881)</u>
CHANGE IN NET POSITION	(86,373)
NET POSITION - JANUARY 1, RESTATED	<u>2,739,851</u>
NET POSITION - DECEMBER 31	<u>\$ 2,653,478</u>

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

BERWICK SEWER DISTRICT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 1,206,360
Other receipts	38
Payments to employees	(401,874)
Payments to suppliers	(621,295)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>183,229</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	(338,284)
Principal paid on capital debt	(132,307)
Interest paid on capital debt	(38,756)
Proceeds from bonds and notes from direct borrowings payable	267,004
Accrued compensated absences	485
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(241,858)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(58,629)
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>375,555</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$ 316,926</u>

STATEMENT C (CONTINUED)
BERWICK SEWER DISTRICT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (50,492)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	227,530
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
(Increase) decrease in accounts receivable	5,867
(Increase) decrease in deferred outflows related to pensions	(42,818)
(Increase) decrease in deferred outflows related to OPEB	(1,263)
Increase (decrease) in accounts payable	594
Increase (decrease) in accrued expenses	(1,323)
Increase (decrease) in payroll liability	1,031
Increase (decrease) in net pension liability	(169,275)
Increase (decrease) in net OPEB liability	6,616
Increase (decrease) in deferred inflows related to pensions	208,648
Increase (decrease) in deferred inflows related to OPEB	(1,886)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 183,229</u>

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

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District is a quasi-municipal Corporation established by a special act of the Maine State Legislature to provide and maintain a sewerage system and related facilities for the benefit of the inhabitants of the Berwick Sewer District. The District is governed by a five-person Board of Trustees who serve for staggered three-year terms. The District a propriety fund with four-board designated funds. The District's fund are financed and operated in a manner similar to a private business. The four board designated funds are the sewer entrance fees, the facility and equipment replacement fund, the capital improvement fund and the collection system fund.

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 as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. The state of emergency expired on June 30, 2021.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on Finances

The Sewer District does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") funding and applicable Federal and/or State programs.

Expected Federal/State Support

The Sewer District may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Sewer District expects that if those actions are necessary, that the Sewer District would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

Conclusion

The ongoing effects of COVID-19, including the financial impact to the Sewer District and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Sewer District. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Sewer District.

Implementation of New Accounting Standards

During the year ended December 31, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 89 "Accounting for Interest cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No.62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 "Replacement of Interbank Offered Rates (paragraphs 4-11a)." The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 97 "*Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*" - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

provided through those plans. Management has determined the impact of this Statement is not material to the financial statements.

Measurement Focus - Basic 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 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.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

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

It is the District's policy to value investments at fair value. None of the District's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

Receivables

Receivables include amounts due from customers, governmental agencies and local businesses. 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, 2021. The accounts receivable netted with allowances for uncollectible accounts were \$121,694 for the year ended December 31, 2021.

Capital Assets

Property, plant and equipment are reported at cost. Assets are valued at historical cost when available and estimated historical cost where actual invoices were unavailable. Donated capital assets are reported at their estimate fair market value on the date received.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives at rates from 1% to 20%. The following annual rates are in use:

Structures and improvements	2.00% - 10.0%
Sewers/interceptors	1.00% - 2.00%
Other plant equipment	2.00% - 10.0%
General plant	2.00% - 10.0%
Transportation equipment	6.70% - 20.0%
General equipment	10.0% - 20.0%

Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. All retirements have been recorded by eliminating the net carrying values.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

All long-term obligations to be repaid from business-type resources are reported as liabilities in the financial statements. The long-term obligations consists of bonds payable, notes from direct borrowings payable, accrued compensated absences, net OPEB liability and net pension liability.

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.

Pensions

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used 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. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied. Unrestricted net position is the net amount of the assets, deferred outflows of

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Deferred Outflows and Inflows of Resources

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

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District currently has three items reported in this category: deferred revenue, deferred inflows related to OPEB and deferred inflows related to pensions. Items in this category are deferred and recognized as an inflow of resources in the period that the amount becomes available.

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 Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to the District's ongoing operations. All revenues 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. The District does not utilize encumbrance accounting for its operations.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Berwick Sewer District has no formal investment policy but instead follows the State of Maine Statutes. Maine state statutes 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. These investment procedures 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, 2021, the District's cash balances amounting to \$316,926 were comprised of bank deposits of \$327,742. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Sewer District's cash balance. \$250,000 of the deposits were insured by federal depository insurance and the balance of the bank deposits were collateralized by a tri-party collateral agreement between the Berwick Sewer District, Citizens Bank, N.A. and the Bank of New York Mellon.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	<u>\$ 327,742</u>

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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.

At December 31, 2021, the District had no investments.

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 sweep accounts.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2021:

	Balance, 1/1/21 (Restated)	Additions	Disposals	Balance, 12/31/21
Non-depreciable assets:				
Land	\$ 62,117	\$ -	\$ -	\$ 62,117
Work in progress	152,964	265,000	(152,964)	265,000
	<u>215,081</u>	<u>265,000</u>	<u>(152,964)</u>	<u>327,117</u>
Depreciated assets:				
Buildings and building improvements	8,476,716	4,791	-	8,481,507
Sanitary sewers	3,392,068	-	-	3,392,068
Machinery and equipment	3,205,907	221,457	(547,691)	2,879,673
Infrastructure	1,966,925	-	-	1,966,925
	<u>17,041,616</u>	<u>226,248</u>	<u>(547,691)</u>	<u>16,720,173</u>
Accumulated Depreciation				
Buildings and building improvements	(6,350,112)	(84,435)	-	(6,434,547)
Sanitary sewers	(2,510,769)	(64,868)	-	(2,575,637)
Machinery and equipment	(2,238,730)	(78,227)	550,566	(1,766,391)
Infrastructure	(1,966,925)	-	-	(1,966,925)
Total Accumulated Depreciation	<u>(13,066,536)</u>	<u>(227,530)</u>	<u>550,566</u>	<u>(12,743,500)</u>
Depreciated assets less accumulated depreciation	<u>3,975,080</u>	<u>(1,282)</u>	<u>2,875</u>	<u>3,976,673</u>
Net depreciated assets	<u>\$ 4,190,161</u>	<u>\$ 263,718</u>	<u>\$ (150,089)</u>	<u>\$ 4,303,790</u>

NOTE 4 - LONG-TERM DEBT

The summary of changes in the general long-term debt for the year ended December 31, 2021 is as follows:

	Balance, 1/1/21	Additions	Deletions	Balance, 12/31/21	Current Portion
Bonds payable	\$ 1,438,015	\$ -	\$ (64,555)	\$ 1,373,460	\$ 65,173
Notes from direct borrowing payable	238,417	267,004	(67,752)	437,669	60,864
Total	<u>\$ 1,676,432</u>	<u>\$ 267,004</u>	<u>\$ (132,307)</u>	<u>\$ 1,811,129</u>	<u>\$ 126,037</u>

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 4 - LONG-TERM DEBT (CONTINUED)

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

Bonds payable:

\$600,000, 2008 Bond payable to Maine Municipal Bond Bank. Annual principal payments are \$30,000. Interest is charged at a fixed rate of 1.22% per annum. Annual fees are added to the interest expense each year. The annual amount of fees ranges from \$1,509 to \$10,500. The final payment is due April 1, 2028. \$ 210,000

\$865,000, 2014 Revenue Bond payable to Rural Utility Service. Annual principal and interest payments are \$37,429. Interest is charged at a fixed rate of 3.00% per annum. The final payment is due June 5, 2054. 777,043

\$391,407 borrowed of \$450,000 2018 Bond payable to Maine municipal Bond Bank. Annual principal payments are \$20,437 to \$24,690. Interest is charged at a fixed rate of 1.00% per annum. Annual fees are added to the interest expense each year. The annual amount of fees ranges from \$1,247 to \$1,268. The final payment is due September 1, 2038. 386,417

Total bonds payable \$ 1,373,460

Notes from direct borrowings payable:

On January 10, 2019 the Sewer District entered into a note for direct borrowing with Gorham Savings Bank for a CAT loader. The total amount due is \$120,500 to be paid in annual installments of \$19,452 including fixed interest of 4.28% per annum. The final payment is due January 15, 2025. \$ 70,146

On March 31, 2020 the Sewer District entered into a note for direct borrowing with Kennebunk Savings Bank to purchase a generator and upgrade the secondary pump system. The total amount due is \$120,500 to be paid in annual installments of \$24,924 including fixed interest of 3.09% per annum. The final payment is due March 31, 2027. 131,781

On July 30, 2021 the Sewer District entered into a note for direct borrowing with Gorham Savings Bank for a pump stations upgrade. The total amount due is \$265,000 to be paid in annual installments of \$29,547 including fixed interest of 2.48% per annum. The final payment is due August 15, 2030. 235,742

Total notes from direct borrowings payable \$ 437,669

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 4 - LONG-TERM DEBT (CONTINUED)

The following is a summary of bond and note from direct borrowing principal and interest payments as of December 31, for the following fiscal years:

	Bonds Payable		Notes from direct borrowings payable		Total
	Principal	Interest/Fees	Principal	Interest	Debt Service
2022	\$ 65,173	\$ 29,571	\$ 60,864	\$ 8,849	\$ 164,457
2023	65,807	28,571	62,804	7,557	164,739
2024	66,455	27,556	64,802	6,220	165,033
2025	67,120	26,526	66,883	4,837	165,366
2026	67,800	25,480	49,574	3,406	146,260
2027-2031	259,773	112,786	132,742	6,980	512,281
2032-2036	219,368	92,457	-	-	311,825
2037-2041	164,246	71,113	-	-	235,359
2042-2046	135,365	51,777	-	-	187,142
2047-2051	156,925	30,216	-	-	187,141
2052-2056	105,428	6,375	-	-	111,803
	<u>\$ 1,373,460</u>	<u>\$ 502,428</u>	<u>\$ 437,669</u>	<u>\$ 37,849</u>	<u>\$ 2,351,406</u>

No interest costs were capitalized during the period. The amount of interest and fees incurred and charged to expense for the year ended December 31, 2021, was \$35,872.

In the event of default, outstanding amounts on the note from direct borrowings payable become immediately due. The note is secured by a 2019 CAT loader.

All bonds payable and notes from direct borrowings payable are direct obligations of the Sewer District, for which its full faith and credit are pledged. The Sewer District is not obligated for any special assessment debt.

NOTE 5 - OPERATING LEASE

The following is a summary of the outstanding operating lease payable for the year ended December 31, 2021:

On May 21, 2018, the Sewer District entered into a lease agreement with Pitney Bowes, Inc. for a postage machine. The total amount due is \$3,260, to be paid in monthly installments of \$54 over 60 months. Lease ends on May 30, 2023, with an end of lease purchase option at fair market value. \$ 924

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 5 - OPERATING LEASE (CONTINUED)

The following is a summary of outstanding operating lease requirements for the fiscal year ending December 31:

Year Ending June 30:	
2022	\$ 652
2023	272
Total minimum lease payments:	<u>\$ 924</u>

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of the changes in outstanding long-term obligations for the year ended December 31, 2021:

	Balance, 1/1/21	Additions	Deletions	Balance, 12/31/21	Current Portion
Net pension liability	\$ 184,778	\$ -	\$ (169,275)	\$ 15,503	\$ -
Net OPEB liability	37,705	7,133	(517)	44,321	-
Accrued compensated absences	52,973	485	-	53,458	-
	<u>\$ 275,456</u>	<u>\$ 7,618</u>	<u>\$ (169,792)</u>	<u>\$ 113,282</u>	<u>\$ -</u>

Refer to Notes 7, 8 and 9 of Notes to the Financial Statements for additional information.

NOTE 7 - 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 financial statements. As of December 31, 2021, the District's liability for compensated absences is \$53,458.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 8 - DEFINED PENSION BENEFIT PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

District 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.mainebers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2020, there were 305 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 Directors and is currently 0.93%.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 8 - 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 District's plan members are part of the PLD's plan "AC" and are required to contribute 8.1% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 10.1% of covered payroll. The contribution rates of plan members and the District are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The District's contribution to the MainePERS PLD Consolidated Plan for the year ended December 31, 2021 was \$34,138.

Pension Liabilities

PLD Consolidated Plan

At December 31, 2021, the District reported a liability of \$15,503, for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2021 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities were based on a projection of the District's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2021, the District's proportion was 0.04824%, which was an increase of 0.00173% from its proportion measured as of June 30, 2020.

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

For the year ended December 31, 2021, the District recognized net pension revenue of \$3,445. At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,029	\$ 1,054
Changes of assumptions	52,056	-
Net difference between projected and actual earnings on pension plan investments	-	211,305
Changes in proportion and differences between contributions and proportionate share of contributions	5,422	1,680
Contributions subsequent to the measurement date	17,348	-
Total	<u>\$ 84,855</u>	<u>\$ 214,039</u>

\$17,348 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. 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:	
2022	\$ (21,790)
2023	(17,924)
2024	(48,101)
2025	(58,717)
2026	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions applied to all periods included in the measurement:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Cost Method

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

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

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

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which 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, 2021 are as follows:

Investment Rate of Return - 6.50% per annum for the year ended June 30, 2021 and 6.75% per annum for the year ended June 30, 2020, compounded annually.

Salary Increases, Merit and Inflation - 2.75% -11.48%

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Mortality Rates - 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 of June 30, 2021 are summarized in the following table. Assets for each of the defined benefit plans are commingled for investment purposes.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	7.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.50% for 2021 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

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.75% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.50%	6.50%	6.75%
Town's proportionate share of the net pension liability	\$ 220,610	\$ 15,503	\$ (210,798)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2021 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, 2021 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 2021 and 2020, this was three years for the PLD Consolidated Plan.

Differences between Expected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 through June 30, 2020. Please refer to the Actuarial Methods and Assumptions section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. 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' 2021 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The District and District retirees contribute to the District'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 District and/or the District 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 District 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 criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

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

Employees Covered by Benefit Terms

At January 1, 2021, the following employees were covered by the benefit terms:

Active members	5
Retirees and spouses	0
Total	<u>5</u>

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Contributions

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

Retiree Premium Amounts

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

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS C	\$1,118.55	\$2,509.07
<u>Medicare</u>		
Medicare-Eligible Retirees	\$589.25	\$1,178.50

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

At December 31, 2021, the District reported a liability of \$44,321 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2020 and was determined by an actuarial valuation as of that date. The District's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended December 31, 2021, the District recognized OPEB expense of \$3,467. At December 31, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,045	\$ 7,758
Changes of assumptions	13,473	2,001
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	517	-
Total	\$ 15,035	\$ 9,759

\$517 were reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2022. 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:	
2021	\$ 269
2022	269
2023	269
2024	269
2025	270
Thereafter	3,413

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, 2020. 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 2.12% per annum for December 31, 2021 was based upon a measurement date of December 31, 2020. The sensitivity of net OPEB liability to changes in discount rate are as follows:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	1.12%	2.12%	3.12%
Total OPEB liability	\$ 53,084	\$ 44,321	\$ 37,381
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 53,084</u>	<u>\$ 44,321</u>	<u>\$ 37,381</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	\$ 36,545	\$ 44,321	\$ 54,624
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 36,545</u>	<u>\$ 44,321</u>	<u>\$ 54,624</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, 2021, using the following methods and assumptions applied to all periods included in the measurement:

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.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2019. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

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

Assumptions

The actuarial assumptions used in the January 1, 2021 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

Discount Rate - 2.12% per annum for year end 2021 reporting. 2.74% per annum for 2020 year end 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 2020_b was used for this valuation. The following assumptions were input into this model:

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Variable	Rate
Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capital 2029+	1.25%
Extra Trend due to Taste/Technology 2029+	1.10%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

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 rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2020 to 2023 were based on plan design, population weighting, renewal projections and market analysis. For years 2024 to 2028, these are interpolated from 2023 to 2029 (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 - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

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

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

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

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120 and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage:

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

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

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

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended December 31, 2021 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2020 was \$6,713.

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

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the District Office at 207-698-5740.

BERWICK SEWER DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 10 - COMPARATIVE DATA/RECLASSIFICATIONS

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

NOTE 11 - RESTATEMENTS

In 2021, the District determined that certain transactions were recorded incorrectly or omitted. Therefore, a restatement to the beginning net position was required. Capital assets were restated by an increase of \$5,128, payroll liability decreased by \$20,633, OPEB liability decreased by \$23,361, OPEB deferred outflows of resources increased by \$131 and accounts receivable increased by \$29,104. The beginning net position was restated by \$78,357. The resulting restatement increased net position from \$2,661,494 to \$2,739,851.

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:

- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

BERWICK SEWER DISTRICT

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

	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>							
Proportion of the net pension liability	0.05%	0.05%	0.05%	0.05%	0.05%	0.00%	0.00%
Proportionate share of the net pension liability	\$ 15,503	\$ 184,778	\$ 138,395	\$ 130,079	\$ 208,240	\$ 296,413	\$ 157,064
Covered payroll	\$ 326,769	\$ 300,410	\$ 276,973	\$ 272,782	\$ 275,901	\$ 280,696	\$ 278,630
Proportionate share of the net pension liability as a percentage of its covered payroll	4.74%	61.51%	49.97%	47.69%	75.48%	105.60%	56.37%
Plan fiduciary net position as a percentage of the total pension liability	99.14%	88.35%	90.62%	86.43%	86.40%	81.61%	88.30%

* The amounts presented for June 30 and are for those years for which information is available.

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

BERWICK SEWER DISTRICT

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	2021	2020	2019	2018	2017	2016	2015
<u>PLD Plan:</u>							
Contractually required contribution	\$ 34,138	\$ 32,166	\$ 28,231	\$ 26,499	\$ 26,351	\$ 25,816	\$ 23,410
Contributions in relation to the contractually required contribution	(34,138)	(32,166)	(28,231)	(26,499)	(26,351)	(25,816)	(23,410)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 334,665	\$ 320,056	\$ 282,309	\$ 270,384	\$ 275,901	\$ 280,696	\$ 278,630
Contributions as a percentage of covered payroll	10.20%	10.05%	10.00%	9.80%	9.55%	9.20%	8.40%

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

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

BERWICK SEWER DISTRICT

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

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/20 (Reporting December 31, 2020)	\$ 37,705	\$ -	\$ 37,705
Changes for the year:			
Service cost	2,614	-	2,614
Interest	1,103	-	1,103
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	3,032	-	3,032
Contributions - employer	-	133	(133)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(133)	133	(266)
Administrative expense	-	-	-
Net changes	6,616	-	6,616
Balances at 1/1/21 (Reporting December 31, 2021)	\$ 44,321	\$ -	\$ 44,321

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

BERWICK SEWER DISTRICT

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

	2021	2020	2019	2018
<u>Total OPEB liability</u>				
Service cost (BOY)	\$ 2,614	\$ 1,690	\$ 1,920	\$ 1,491
Interest (includes interest on service cost)	1,103	1,027	877	1,229
Changes of benefit terms	-	(669)	-	-
Differences between expected and actual experience	-	1,343	-	(13,966)
Changes of assumptions	3,032	10,953	(3,003)	4,067
Benefit payments, including refunds of member contributions	(133)	-	-	(571)
Net change in total OPEB liability	\$ 6,616	\$ 14,344	\$ (206)	\$ (7,750)
Total OPEB liability - beginning	\$ 37,705	\$ 23,361	\$ 23,567	\$ 31,317
Total OPEB liability - ending	\$ 44,321	\$ 37,705	\$ 23,361	\$ 23,567
<u>Plan fiduciary net position</u>				
Contributions - employer	133	-	-	571
Contributions - member	-	-	-	-
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(133)	-	-	(571)
Administrative expense	-	-	-	-
Net change in fiduciary net position	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 44,321	\$ 37,705	\$ 23,361	\$ 23,567
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-
Covered payroll	\$ 270,390	\$ 270,390	\$ 259,386	\$ 259,386
Net OPEB liability as a percentage of covered payroll	16.4%	13.9%	9.0%	9.1%

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

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

BERWICK SEWER DISTRICT

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2021	2020	2019	2018
<u>MMEHT:</u>				
Employer contributions	\$ 133	\$ -	\$ -	\$ 571
Benefit payments	(133)	-	-	(571)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 270,390	\$ 270,390	\$ 259,386	\$ 259,386
Contributions as a percentage of covered payroll	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 auditors' report and notes to financial statements.

BERWICK SEWER DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

Changes of Assumptions

PLD Pension Plan:

The discount rate changed from 6.75% to 6.50%.

The investment rate of return changed from 6.75% to 6.50%.

Maine Municipal Employees Health Trust (MMEHT)

There was a change in the discount rate from 2.74% to 2.12% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

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



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

Board of Directors
Berwick Sewer District
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 the Berwick Sewer District as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Berwick Sewer District's basic financial statements and have issued our report thereon dated May 5, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Berwick Sewer 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 the Berwick Sewer District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Berwick Sewer 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 the Berwick Sewer 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 the Berwick Sewer District in a separate letter date April 29, 2022.

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
May 5, 2022

Audited Financial Statements
and Other Financial Information

Town of Berwick, Maine

June 30, 2022



Proven Expertise & Integrity

TOWN OF BERWICK, MAINE

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JUNE 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Selectboard
Town of Berwick
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 Berwick, Maine as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of 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, the business type activities, each major fund and the aggregate remaining fund information of the Town of Berwick, Maine as of June 30, 2022 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 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.

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www.rhrsmith.com

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 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 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 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, pension and OPEB information on pages 5 through 13 and 73 through 79 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 Berwick, Maine's basic financial statements. The 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 Schedule of Departmental Operations - General Fund and combining

and individual nonmajor fund financial statements 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 November 8, 2022, on our consideration of the Town of Berwick, Maine'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 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 the effectiveness of the Town of Berwick'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 Berwick, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
November 8, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

(UNAUDITED)

The following management's discussion and analysis of the Town of Berwick, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Town of Berwick, Maine's financial statements.

Financial Statement Overview

The Town of 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 Berwick, Maine are:

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

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 Berwick, Maine 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 Berwick can be divided into three categories: governmental funds, proprietary and fiduciary 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's financial statement.

The Town of Berwick, Maine presents six 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 funds are the general fund, ARPA fund, highway improvement reserve, Lena Clark trust and cemetery trust. 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 Berwick, Maine maintains one proprietary fund, the water fund. 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.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Town. These funds are not reflected in the government-wide statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

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 Changes in Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which 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 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, other detailed budgetary information for the general fund and capital asset activity.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total governmental net position increased by \$2,368,709 from \$14,703,637 to \$17,072,346. The Town's total business-type net position increased by \$44,059 from \$3,475,652 to \$3,519,711.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased for governmental activities to a balance of \$6,283,029 at the end of this year. Unrestricted net position for business-type activities decreased to a balance of \$161,915.

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

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Assets				
Current Assets	\$ 9,666,394	\$ 8,217,416	\$ 338,112	\$ 315,311
Noncurrent Assets - Capital	15,886,163	15,244,932	3,549,862	3,510,170
Noncurrent Assets - Other	-	-	24,691	61,394
Total Assets	<u>25,552,557</u>	<u>23,462,348</u>	<u>3,912,665</u>	<u>3,886,875</u>
Deferred Outflows of Resources				
Deferred Outflows Related to Pensions	820,182	488,578	61,908	36,554
Deferred Outflows Related to OPEB	29,663	36,773	-	-
Total Deferred Outflows of Resources	<u>849,845</u>	<u>525,351</u>	<u>61,908</u>	<u>36,554</u>
Liabilities				
Current Liabilities	912,602	809,310	173,610	69,414
Noncurrent Liabilities	6,549,739	8,440,920	147,540	376,752
Total Liabilities	<u>7,462,340</u>	<u>9,250,230</u>	<u>321,150</u>	<u>446,166</u>
Deferred Inflows of Resources				
Prepaid Taxes	79,220	11,773	-	-
Deferred Inflows Related to Pensions	1,771,458	16,746	133,712	1,611
Deferred Inflows Related to OPEB	17,038	5,313	-	-
Total Deferred Inflows of Resources	<u>1,867,716</u>	<u>33,832</u>	<u>133,712</u>	<u>1,611</u>
Net Position				
Net Investment in Capital Assets	8,925,569	8,114,086	3,333,105	3,228,679
Restricted	1,863,748	1,966,942	24,691	61,394
Unrestricted	6,283,029	4,622,609	161,915	185,579
Total Net Position	<u>\$ 17,072,346</u>	<u>\$ 14,703,637</u>	<u>\$ 3,519,711</u>	<u>\$ 3,475,652</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 4.25%, while total expenses increased by 5.93%. The biggest increase in revenues was in charges for services, operating grants and contributions and grants and contributions not restricted to specific purposes. The largest increase in expenses was in public safety, public works and unclassified.. Revenues for the Town's business-type activities decreased by 0.35% and expenses decreased by 22.22%.

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

	Governmental Activities		Business-type Activities	
	2022	2021	2022	2021
Revenues				
<i>Program revenues:</i>				
Charges for services	\$ 620,346	\$ 488,253	\$ 709,422	\$ 700,776
Operating grants and contributions	200,711	96,417	-	-
<i>General revenues:</i>				
Property taxes	13,599,618	14,011,405	-	-
Excise taxes	1,722,563	1,830,179	-	-
Grants and contributions not restricted to specific programs	2,817,382	1,577,610	-	-
Miscellaneous	394,718	562,891	2,876	14,026
Total revenues	<u>19,355,338</u>	<u>18,566,755</u>	<u>712,298</u>	<u>714,802</u>
Expenses				
General government	1,338,531	1,398,301	-	-
Public safety	4,002,382	3,279,052	-	-
Public works	1,931,767	1,679,370	-	-
Recreation and culture	541,750	464,564	-	-
Health and welfare	26,209	4,835	-	-
Education	8,140,455	8,358,594	-	-
County tax	363,324	357,114	-	-
Outside appropriations	21,700	23,101	-	-
Unclassified	418,163	257,472	632,739	810,996
Unallocated depreciation	22,105	25,833	-	-
Interest on long-term debt	208,609	214,112	7,134	11,714
Total expenses	<u>17,014,995</u>	<u>16,062,348</u>	<u>639,873</u>	<u>822,710</u>
Excess (deficiency) before transfers	2,340,343	2,504,407	72,425	(107,908)
Transfers	<u>28,366</u>	<u>13,366</u>	<u>(28,366)</u>	<u>(13,366)</u>
Change in net position	2,368,709	2,517,773	44,059	(121,274)
Net position - July 1	<u>14,703,637</u>	<u>12,185,864</u>	<u>3,475,652</u>	<u>3,596,926</u>
Net position - June 30	<u>\$ 17,072,346</u>	<u>\$ 14,703,637</u>	<u>\$ 3,519,711</u>	<u>\$ 3,475,652</u>

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 Berwick, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2022</u>	<u>2021</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Nonspendable	\$ 220,938	\$ 161,990	\$ 58,948
Committed	203,671	213,400	(9,729)
Assigned	1,530,000	-	1,530,000
Unassigned	3,925,062	4,508,185	(583,123)
Total General Fund	<u>\$ 5,879,671</u>	<u>\$ 4,883,575</u>	<u>\$ 996,096</u>
ARPA Fund			
Committed	\$ 832,868	\$ -	\$ 832,868
Total ARPA Fund	<u>\$ 832,868</u>	<u>\$ -</u>	<u>\$ 832,868</u>
Highway Improvement Reserve:			
Committed	\$ 31,378	\$ 120,926	\$ (89,548)
Total Highway Improvement Reserve	<u>\$ 31,378</u>	<u>\$ 120,926</u>	<u>\$ (89,548)</u>
Lena Clark Trust:			
Nonspendable	\$ 489,055	\$ 580,873	\$ (91,818)
Restricted	-	4,317	(4,317)
Unassigned	1,404	-	1,404
Total Lena Clark Trust	<u>\$ 490,459</u>	<u>\$ 585,190</u>	<u>\$ (94,731)</u>
Cemetery Trust:			
Nonspendable	\$ 944,453	\$ 1,108,971	\$ (164,518)
Restricted	-	8,903	(8,903)
Unassigned	6,514	-	6,514
Total Cemetery Trust	<u>\$ 950,967</u>	<u>\$ 1,117,874</u>	<u>\$ (166,907)</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 209,302	\$ 257,107	\$ (47,805)
Assigned	365,919	236,245	129,674
Capital Projects Funds:			
Committed	185,687	405,078	(219,391)
Permanent Funds:			
Restricted	-	6,771	(6,771)
Total Nonmajor Funds	<u>\$ 760,908</u>	<u>\$ 905,201</u>	<u>\$ (144,293)</u>

The changes to total fund balances for the general fund, ARPA fund, highway improvement reserve, Lena Clark trust, cemetery trust and other governmental 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.

The water fund had an increase in net position for the year of \$44,059.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues exceeded budgeted amounts by \$676,076. This was the result of all revenues being receipted within or in excess of budgeted amounts with the exception of interest income and interest on taxes/lien costs.

The general fund actual expenditures were under budget by \$532,959. All expenditure categories were within or under budget with the exception of health and welfare and debt-service interest.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Town increased by \$680,923. This increase was the result of capital asset additions of \$1,571,878 less disposals of \$5,092 and current year depreciation expense of \$885,863.

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

	2022	2021
Land and other assets not being depreciated	\$ 1,151,815	\$ 1,047,646
Buildings, building improvements and land improvements	7,311,882	7,398,743
Equipment, machinery and vehicles	3,180,116	2,969,644
Infrastructure	7,792,212	7,339,069
Total	<u>\$ 19,436,025</u>	<u>\$ 18,755,102</u>

Debt

At June 30, 2022, the Town had \$7,177,351 in bonds and notes from direct borrowings payable versus \$7,412,337 last year. Refer to Note 7 of Notes to Financial Statements for more detailed information on debt.

Economic Factors and Next Year's Budgets and Rates

The 2022 - 2023 budget could be severely impacted by the reduction of funding from the State. There is no indication of reduced funding from the State for 2022 - 2023 as of the date this report was issued.

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately four months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

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 or Finance Director at 11 Sullivan Street, Berwick, Maine 03901.

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 7,504,908	\$ 112,295	\$ 7,617,203
Investments	1,444,341	-	1,444,341
Accounts receivable (net of allowance for uncollectibles):			
Taxes	333,801	-	333,801
Liens	94,010	-	94,010
Other	131,334	185,552	316,886
Due from other governments	7,454	-	7,454
Tax acquired property	24,082	-	24,082
Inventory	117,636	49,093	166,729
Internal balances	8,828	(8,828)	-
Total current assets	<u>9,666,394</u>	<u>338,112</u>	<u>10,004,506</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,054,169	97,646	1,151,815
Depreciable assets, net of accumulated depreciation	14,831,994	3,452,216	18,284,210
Restricted cash	-	24,691	24,691
Total noncurrent assets	<u>15,886,163</u>	<u>3,574,553</u>	<u>19,460,716</u>
TOTAL ASSETS	<u>25,552,557</u>	<u>3,912,665</u>	<u>29,465,222</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	820,182	61,908	882,090
Deferred outflows related to OPEB	29,663	-	29,663
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>849,845</u>	<u>61,908</u>	<u>911,753</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 26,402,402</u>	<u>\$ 3,974,573</u>	<u>\$ 30,376,975</u>

STATEMENT A (CONTINUED)

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 135,672	\$ 273	\$ 135,945
Short-term not payable	-	105,940	105,940
Accrued expenses	84,164	-	84,164
Accrued interest	-	1,631	1,631
Planning and escrow accounts	88,906	-	88,906
Current portion of long-term obligations	603,860	65,766	669,626
Total current liabilities	912,602	173,610	1,086,212
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bond payable	6,092,500	151,938	6,244,438
Notes from direct borrowings payable	293,657	-	293,657
Net pension liability (asset)	(129,319)	(9,761)	(139,080)
Net OPEB liability	126,173	-	126,173
Accrued compensated absences	166,728	5,363	172,091
Total noncurrent liabilities	6,549,739	147,540	6,697,279
TOTAL LIABILITIES	7,462,340	321,150	7,783,490
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	79,220	-	79,220
Deferred inflows related to pensions	1,771,458	133,712	1,905,170
Deferred inflows related to OPEB	17,038	-	17,038
TOTAL DEFERRED INFLOWS OF RESOURCES	1,867,716	133,712	2,001,428
NET POSITION			
Net investment in capital assets	8,925,569	3,333,105	12,258,674
Restricted	1,863,748	24,691	1,888,439
Unrestricted	6,283,029	161,915	6,444,944
TOTAL NET POSITION	17,072,346	3,519,711	20,592,057
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 26,402,402	\$ 3,974,573	\$ 30,376,975

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

STATEMENT B

TOWN OF BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities:							
General government	\$ 1,338,531	\$ 168,637	\$ -	\$ -	\$ (1,169,894)	\$ -	\$ (1,169,894)
Public safety	4,002,382	48,280	91,396	-	(3,862,706)	-	(3,862,706)
Public works	1,931,767	72,680	60,472	-	(1,798,615)	-	(1,798,615)
Recreation and culture	541,750	-	-	-	(541,750)	-	(541,750)
Health and welfare	26,209	-	-	-	(26,209)	-	(26,209)
Education	8,140,455	-	-	-	(8,140,455)	-	(8,140,455)
County tax	363,324	-	-	-	(363,324)	-	(363,324)
Outside appropriations	21,700	-	-	-	(21,700)	-	(21,700)
Unclassified	418,163	330,749	48,843	-	(38,571)	-	(38,571)
Interest on long-term debt	208,609	-	-	-	(208,609)	-	(208,609)
Unallocated depreciation (Note 5)*	22,105	-	-	-	(22,105)	-	(22,105)
Total governmental activities	17,014,995	620,346	200,711	-	(16,193,938)	-	(16,193,938)
Business-type activities:							
Water	639,873	709,422	-	-	-	69,549	69,549
Total business-type activities	639,873	709,422	-	-	-	69,549	69,549
Total government	\$ 17,654,868	\$ 1,329,768	\$ 200,711	\$ -	(16,193,938)	69,549	(16,124,389)

* This amount excludes depreciation that is included in the direct expenses of various programs.

STATEMENT B (CONTINUED)

TOWN OF BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(16,193,938)	69,549	(16,124,389)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	13,599,618	-	13,599,618
Excise taxes	1,722,563	-	1,722,563
Grants and contributions not restricted to specific programs	2,817,382	-	2,817,382
Miscellaneous	394,718	2,876	397,594
Total general revenues	18,534,281	2,876	18,537,157
Transfers	28,366	(28,366)	-
Change in net position	2,368,709	44,059	2,412,768
NET POSITION - JULY 1	14,703,637	3,475,652	18,179,289
NET POSITION - JUNE 30	\$ 17,072,346	\$ 3,519,711	\$ 20,592,057

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

TOWN OF BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	ARPA Fund	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 6,624,862	\$ 832,868	\$ -	\$ 14,847	\$ 32,331	\$ -	\$ 7,504,908
Investments	50,093	-	-	475,612	918,636	-	1,444,341
Accounts receivable (net of allowance for uncollectibles):							
Taxes	333,801	-	-	-	-	-	333,801
Liens	94,010	-	-	-	-	-	94,010
Other	131,334	-	-	-	-	-	131,334
Due from other governments	266	-	-	-	-	7,188	7,454
Tax acquired property	24,082	-	-	-	-	-	24,082
Inventory	117,636	-	-	-	-	-	117,636
Due from other funds	16,016	-	31,378	-	-	760,908	808,302
TOTAL ASSETS	\$ 7,392,100	\$ 832,868	\$ 31,378	\$ 490,459	\$ 950,967	\$ 768,096	\$ 10,465,868
LIABILITIES							
Accounts payable	\$ 135,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,672
Accrued expenses	84,164	-	-	-	-	-	84,164
Planning and escrow accounts	88,906	-	-	-	-	-	88,906
Due to other funds	792,286	-	-	-	-	7,188	799,474
TOTAL LIABILITIES	1,101,028	-	-	-	-	7,188	1,108,216
DEFERRED INFLOWS OF RESOURCES							
Prepaid taxes	79,220	-	-	-	-	-	79,220
Deferred tax revenue	332,181	-	-	-	-	-	332,181
TOTAL DEFERRED INFLOWS OF RESOURCES	411,401	-	-	-	-	-	411,401
FUND BALANCES							
Nonspendable	220,938	-	-	489,055	944,453	-	1,654,446
Restricted	-	-	-	-	-	209,302	209,302
Committed	203,671	832,868	31,378	-	-	185,687	1,253,604
Assigned	1,530,000	-	-	-	-	365,919	1,895,919
Unassigned	3,925,062	-	-	1,404	6,514	-	3,932,980
TOTAL FUND BALANCES	5,879,671	832,868	31,378	490,459	950,967	760,908	8,946,251
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,392,100	\$ 832,868	\$ 31,378	\$ 490,459	\$ 950,967	\$ 768,096	\$ 10,465,868

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

TOWN OF BERWICK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

	Total Governmental Funds
Total Fund Balances	\$ 8,946,251
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	15,886,163
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	332,181
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	820,182
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	29,663
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(6,395,000)
Notes from direct borrowings payable	(565,594)
Accrued compensated absences	(196,150)
Net pension liability	129,319
Net OPEB liability	(126,173)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(1,771,458)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(17,038)
Net position of governmental activities	<u>\$ 17,072,346</u>

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

TOWN OF BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

REVENUES	General Fund	ARPA Fund	Highway Improvement Reserve	Lena Clark Trust	Cemetery Trust	Other Governmental Funds	Total Governmental Funds
Taxes:							
Property taxes	\$ 13,606,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,606,195
Excise taxes	1,722,563	-	-	-	-	-	1,722,563
Intergovernmental revenues	2,075,910	832,868	60,472	-	-	48,843	3,018,093
Charges for services	289,597	-	-	-	-	330,749	620,346
Investment income	41,582	-	-	59,039	112,042	11	212,674
Miscellaneous revenues	173,413	-	-	-	5,910	2,721	182,044
TOTAL REVENUES	17,909,260	832,868	60,472	59,039	117,952	382,324	19,361,915
EXPENDITURES							
Current							
General government	1,565,665	-	-	-	-	-	1,565,665
Public safety	3,269,406	-	-	-	-	-	3,269,406
Public works	1,579,973	-	-	-	-	-	1,579,973
Recreation and culture	536,336	-	-	-	-	-	536,336
Health and welfare	26,209	-	-	-	-	-	26,209
Education	8,140,455	-	-	-	-	-	8,140,455
County tax	363,324	-	-	-	-	-	363,324
Outside appropriations	21,700	-	-	-	-	-	21,700
Unclassified	96,428	-	-	143,341	284,859	300,444	825,072
Debt service:							
Principal	550,636	-	-	-	-	-	550,636
Interest	208,609	-	-	-	-	-	208,609
Capital outlay	-	-	750,020	-	-	219,391	969,411
TOTAL EXPENDITURES	16,358,741	-	750,020	143,341	284,859	519,835	18,056,796
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,550,519	832,868	(689,548)	(84,302)	(166,907)	(137,511)	1,305,119
OTHER FINANCING SOURCES (USES)							
Transfers in	67,211	-	600,000	-	-	2,099	669,310
Transfers (out)	(621,634)	-	-	(10,429)	-	(8,881)	(640,944)
TOTAL OTHER FINANCING SOURCES (USES)	(554,423)	-	600,000	(10,429)	-	(6,782)	28,366
NET CHANGE IN FUND BALANCES	996,096	832,868	(89,548)	(94,731)	(166,907)	(144,293)	1,333,485
FUND BALANCES - JULY 1	4,883,575	-	120,926	585,190	1,117,874	905,201	7,612,766
FUND BALANCES - JUNE 30	\$ 5,879,671	\$ 832,868	\$ 31,378	\$ 490,459	\$ 950,967	\$ 760,908	\$ 8,946,251

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

TOWN OF 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, 2022

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 1,333,485</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	1,381,412
Capital assets disposed	(5,092)
Depreciation expense	<u>(735,089)</u>
	<u>641,231</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	331,604
OPEB	<u>(7,110)</u>
	<u>324,494</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(6,577)</u>
Debt proceeds provide current financial resources to governmental funds, but long-term obligations in the Statement of Net Position	<u>(380,384)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.	<u>550,636</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	(1,754,712)
OPEB	<u>(11,725)</u>
	<u>(1,766,437)</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	18,094
Net pension liability	1,652,405
Net OPEB liability	<u>1,762</u>
	<u>1,672,261</u>
Change in net position of governmental activities (Statement B)	<u>\$ 2,368,709</u>

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

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Enterprise Fund</u> <u>Water</u>
ASSETS	
Current assets:	
Cash and cash equivalents	112,295
Accounts receivable (net of allowance for uncollectibles)	185,552
Inventory	49,093
Total current assets	<u>346,940</u>
Noncurrent assets:	
Capital assets:	
Land and construction in progress	97,646
Buildings and improvements	1,523,720
Vehicles and equipment	1,153,964
Infrastructure	4,149,286
Total capital assets	6,924,616
Less: accumulated depreciation	<u>(3,374,754)</u>
Net capital assets	<u>3,549,862</u>
Restricted cash - water tower	24,691
Total noncurrent assets	<u>3,574,553</u>
TOTAL ASSETS	<u>3,921,493</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	61,908
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>61,908</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,983,401</u>

STATEMENT G (CONTINUED)

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Enterprise Fund</u> <u>Water</u>
LIABILITIES	
Current liabilities:	
Accounts payable	273
Accrued interest	1,631
Due to other funds	8,828
Short-term note payable	105,940
Current portion of long-term obligations	<u>65,766</u>
Total current liabilities	<u>182,438</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	151,938
Accrued compensated absences	5,363
Net pension liability	<u>(9,761)</u>
Total noncurrent liabilities	<u>147,540</u>
TOTAL LIABILITIES	<u>329,978</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>133,712</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>133,712</u>
NET POSITION	
Net investment in capital assets	3,333,105
Restricted for water tower	24,691
Unrestricted	<u>161,915</u>
TOTAL NET POSITION	<u>3,519,711</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>3,983,401</u>

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

TOWN OF BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	<u>Enterprise Fund</u> <u>Water</u>
OPERATING REVENUES	
Charges for services	\$ 709,422
Other	550
TOTAL OPERATING REVENUES	<u>709,972</u>
OPERATING EXPENSES	
Payroll, taxes and benefits	196,274
Supplies	65,433
Utilities	70,260
Contracted services	46,162
Equipment	81,771
Property services	7,960
Insurance	5,100
Other	9,005
Depreciation	150,774
TOTAL OPERATING EXPENSES	<u>632,739</u>
OPERATING INCOME (LOSS)	<u>77,233</u>
NONOPERATING REVENUES (EXPENSES)	
Interest income	2,326
Interest expense	(7,134)
Transfers in	21,634
Transfers (out)	(50,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(33,174)</u>
CHANGE IN NET POSITION	44,059
NET POSITION - JULY 1	<u>3,475,652</u>
NET POSITION - JUNE 30	<u>\$ 3,519,711</u>

TOWN OF BERWICK, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Enterprise Fund Water
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 733,738
Internal activity - receipts (payments) from/to other funds	498
Payments to employees	(253,567)
Payments to suppliers	(288,163)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>192,506</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to/from other funds	<u>(50,000)</u>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>(50,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest income	<u>2,326</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>2,326</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Short term interim financing	105,940
Purchases of capital assets	(190,466)
Principal paid on capital debt	(64,734)
Interest paid on capital debt	(7,134)
Transfers - debt service	<u>21,634</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(134,760)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	10,072
CASH AND CASH EQUIVALENTS - JULY 1	<u>126,914</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 136,986</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income	\$ 77,233
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	150,774
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	23,766
(Increase) decrease in inventory	(290)
(Increase) decrease in deferred outflows of resources	(25,354)
Increase (decrease) in accounts payable	273
Increase (decrease) in accrued interest	(2,455)
Increase (decrease) in due to other funds	498
Increase (decrease) in deferred inflows of resources	132,101
Increase (decrease) in net pension liability	(156,299)
Increase (decrease) in accrued compensated absences	(7,741)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 192,506</u>

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

TOWN OF BERWICK, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2022

	Private Purpose Trust Clark Clement Scholarship
ASSETS	
Cash and cash equivalents	\$ 32,015
TOTAL ASSETS	<u>\$ 32,015</u>
LIABILITIES	
Due to other governments	\$ -
TOTAL LIABILITIES	<u>-</u>
NET POSITION	
Nonspendable	30,000
Restricted	<u>2,015</u>
TOTAL NET POSITION	<u>32,015</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 32,015</u>

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

TOWN OF BERWICK, MAINE

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Private Purpose Trust Clark Clement Scholarship
ADDITIONS	
Investment earnings:	
Interest	\$ 108
Total additions	108
DEDUCTIONS	
Scholarship awards	500
Total deductions	500
CHANGE IN NET POSITION	(392)
NET POSITION - JULY 1	32,407
NET POSITION - JUNE 30	\$ 32,015

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Berwick, Maine was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government, public safety, public works, health and welfare, recreation and culture, education, outside appropriations 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, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 87 "Leases". The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial*

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 92 "Omnibus 2020." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 93 "Replacement of Interbank Offered Rates (paragraphs 13-14)". The primary objectives of paragraphs 13-14 concern provisions of lease contracts that are amended while the contract is in effect. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 97 "*Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*". The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's water fund is categorized as business-type activities. 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 is reported in three parts - net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Measurement Focus - Basic Financial Statements and Fund Financial Statements

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

1. Governmental Funds:

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

Major Funds:

- 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.
- b. The ARPA (American Rescue Plan Act) fund is a reserve fund funded by the federal government, that provides aid to public health and economic recovery from the Covid-19 pandemic in 2021.
- c. The Highway Improvement Fund is a capital projects fund used to account for the construction and repair of roads, bridges and sidewalks. Primary revenue sources include interest income and transfers from other funds.
- d. The Lena Clark Trust Fund is a permanent fund was established in 1928 to construct a Town Hall and provide ongoing capital maintenance for the Town Hall. Only the interest income may be used for major building repairs.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- e. The Cemetery Trust Fund was established for the care and upkeep of the Evergreen Cemetery. Only the interest income may be used for the maintenance and upkeep of the cemetery and is remitted annually to the Berwick Cemetery Association.

Nonmajor Funds:

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

2. Proprietary Funds:

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

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the Town's programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. Component units that are fiduciary in nature have been excluded from these financial statements.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (private-purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

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 and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

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

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

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

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The Town's investment policy requires collateralization of accounts and deposits exceeding an amount equal to 25% of capital, surplus and undivided profits as defined by the laws of the State of Maine.

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:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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

Receivables

Receivables include amounts due from governmental agencies. 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 \$1,472 in the water fund as of June 30, 2022. Accounts receivable netted with allowances for uncollectible accounts were \$324,340 for the year ended June 30, 2022.

Inventories

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method). The proprietary fund inventory consists of water fund supplies at the end of the year.

Tax Acquired Property

Real property becomes tax acquired when tax liens placed on property and associated costs remain unpaid eighteen months after the filing of the tax lien in accordance with 36 M.R.S.A. § 943. The amount of the taxes and associated costs become assets classified as tax acquired property receivables that are secured by the real property that foreclosed.

After real property becomes tax acquired the Selectboard is responsible for the property and any disposition procedures allowed under the direction of the inhabitants of the Town as authorized by or the provisions of the Tax Acquired Property Ordinance.

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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$5,000 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.

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.

The Town has art and historical items that are capitalized. These items, a buffalo and antique hand tub, are categorized as non-depreciable assets as they are 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 and improvements	10 - 70 years
Infrastructure	20 - 50 years
Machinery and equipment	5 - 30 years
Vehicles	5 - 30 years

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, notes 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) Plan and additions to/deductions from the PLD Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

OPEB

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

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

Fund Balances

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

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

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

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

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Deferred Outflows and Inflows of Resources

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

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, 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 outflows 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 24, 2021 on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Taxes were due in two installments on October 12, 2021 and April 12, 2022. Interest on unpaid taxes commenced on October 13, 2021 and April 13, 2022 at 6.0% 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 \$117,338 for the year ended June 30, 2022.

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

Program Revenues

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

Operating/Nonoperating Proprietary Fund Revenues

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

Encumbrance Accounting

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

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

At June 30, 2022, the Town's cash balances amounting to \$7,673,909 were comprised of deposits of \$8,680,610. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these bank deposits, \$7,881,564 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. \$47,179, was collateralized by the Securities Investor Protection Corporation (SIPC). The remaining deposits of \$751,867 were collateralized by a letter of credit.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 362,294
ICS accounts	7,381,564
Money market accounts	32,015
Savings accounts	857,559
Cash equivalents	47,178
	<u>\$ 8,680,610</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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 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 Town 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. Certificates of deposit held with local financial institutions for \$50,093 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, 2022, the Town's investments of \$1,444,285 are comprised of \$50,093 in certificates of deposit which are collateralized by federal depository insurance, \$1,394,248 in mutual funds and exchange traded funds, \$975,612 was collateralized by the Securities Investor Protection Corporation (SIPC). The remaining balance of \$418,636 was uninsured and uncollateralized.

At June 30, 2022, the Town had the following investments and maturities:

Investment Type	Fair Value	Maturity		
		<1 Year	1 - 5 Years	N/A
Mutual funds and exchange-traded funds	1,394,248	-	-	1,394,248
	<u>\$ 1,394,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,394,248</u>

Fair Value Hierarchy:

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2022:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

	Total June 30, 2022	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Equity securities:				
Mutual funds and exchange-traded funds	1,394,248	1,394,248	-	-
Total investments by fair value level	1,394,248	\$ 1,394,248	\$ -	\$ -
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market funds	47,178			
Total cash equivalents measured at the NAV	47,178			
Total investments and cash equivalents measured at fair value	\$ 1,441,426			

Equity securities including mutual and exchange-traded funds are classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. The Town has no Level II or investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2022 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.

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 not have an investment policy on credit risk. Generally, the Town invests excess funds in various savings accounts and certificates of deposit.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2022 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General fund	\$ 16,016	\$ 792,286
Highway improvement reserve	31,378	-
Enterprise fund	-	8,828
Nonmajor special revenue funds	575,221	7,188
Nonmajor capital projects funds	185,687	-
Totals	<u>\$ 808,302</u>	<u>\$ 808,302</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, 2022 consisted of the following:

	Transfers From	Transfers To
General fund	\$ 621,634	\$ 67,211
Highway improvement reserve	-	600,000
Lena Clark trust	10,429	-
Enterprise fund	50,000	21,634
Nonmajor special revenue funds	2,099	2,099
Nonmajor permanent funds	6,782	-
Totals	<u>\$ 690,944</u>	<u>\$ 690,944</u>

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS

A summary of capital assets for the year ended June 30, 2022 is as follows:

	Balance 7/1/21	Additions	Disposals	Balance 6/30/22
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 939,000	\$ 104,169	\$ -	\$ 1,043,169
Works of art	11,000	-	-	11,000
	<u>950,000</u>	<u>104,169</u>	<u>-</u>	<u>1,054,169</u>
Depreciated assets:				
Land, buildings and improvements	7,841,614	99,324	-	7,940,938
Machinery and equipment	1,670,664	162,187	(29,703)	1,803,148
Vehicles	3,433,235	239,797	(29,933)	3,643,099
Infrastructure	6,211,087	775,935	-	6,987,022
	<u>19,156,600</u>	<u>1,277,243</u>	<u>(59,636)</u>	<u>20,374,207</u>
Less: accumulated depreciation	<u>(4,861,668)</u>	<u>(735,089)</u>	<u>54,544</u>	<u>(5,542,213)</u>
	<u>14,294,932</u>	<u>542,154</u>	<u>(5,092)</u>	<u>14,831,994</u>
Net capital assets	<u>15,244,932</u>	<u>646,323</u>	<u>(5,092)</u>	<u>15,886,163</u>
<u>Business-type activities:</u>				
Non-depreciated assets:				
Land	97,646	-	-	97,646
	<u>97,646</u>	<u>-</u>	<u>-</u>	<u>97,646</u>
Depreciated assets:				
Land, buildings and improvements	1,474,820	48,900	-	1,523,720
Machinery and equipment	972,164	141,566	-	1,113,730
Vehicles	40,234	-	-	40,234
Infrastructure	4,149,286	-	-	4,149,286
	<u>6,636,504</u>	<u>190,466</u>	<u>-</u>	<u>6,826,970</u>
Less: accumulated depreciation	<u>(3,223,980)</u>	<u>(150,774)</u>	<u>-</u>	<u>(3,374,754)</u>
	<u>3,412,524</u>	<u>39,692</u>	<u>-</u>	<u>3,452,216</u>
Net capital assets	<u>3,510,170</u>	<u>39,692</u>	<u>-</u>	<u>3,549,862</u>
Total government	<u>\$ 18,755,102</u>	<u>\$ 686,015</u>	<u>\$ (5,092)</u>	<u>\$ 19,436,025</u>
<u>Current year depreciation:</u>				
General government				\$ 3,184
Public safety				352,592
Public works				347,823
Recreation				5,414
Recycling				3,971
Town-wide				22,105
Subtotal governmental				<u>735,089</u>
Water				150,774
Subtotal business-type				<u>150,774</u>
Total depreciation expense				<u>\$ 885,863</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 - SHORT-TERM DEBT

Short term debt activity for the year ended June 30, 2022 was as follows:

	Balance 7/1/21	Additions	Deletions	Balance 6/30/22
MMBB Note payable	\$ -	105,940	-	105,940

On July 23, 2021, the Town issued a short term note payable through Maine Municipal Bond Bank to meet the interim financing needs of a capital project consisting of various upgrades and improvements to the Berwick Water Plant. The note allows principal draws up to \$1,200,000 at 1.00% interest per annum with a maturity date of July 23, 2022. As of June 30, 2022, there was an outstanding balance of \$105,940.

NOTE 7 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2022:

	Balance, 7/1/21	Additions	Deletions	Balance, 6/30/22	Current Portion
<i>Governmental Activities:</i>					
Bonds payable	\$ 6,697,500	\$ -	\$ (302,500)	\$ 6,395,000	\$ 302,500
Notes from direct borrowings payable	433,346	380,384	(248,136)	565,594	271,937
	<u>\$ 7,130,846</u>	<u>\$ 380,384</u>	<u>\$ (550,636)</u>	<u>\$ 6,960,594</u>	<u>\$ 574,437</u>
<i>Business-type Activities:</i>					
Bonds payable	<u>\$ 281,491</u>	<u>\$ -</u>	<u>\$ (64,734)</u>	<u>\$ 216,757</u>	<u>\$ 64,819</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding bonds and notes from direct borrowings payable:

Governmental activities:

Bonds payable:

2017 - \$1,125,000 General Obligation Bond for two fire engines, windows for the Town Hall Auditorium and replacement of the clock workings in the Clock Tower at the Town Hall. Annual principal payments in the amount of \$62,500 with a fixed interest rate ranging from 1.26% to 3.91%. The bond matures in November of 2037. \$ 875,000

2019 - \$6,000,000 General Obligation Bond for fire station construction. Annual principal installments in the amount of \$240,000 and a fixed interest rate ranging from 1.820% to 3.831%. The bond matures in November of 2044. 5,520,000

Total bonds payable: 6,395,000

Notes from direct borrowings payable:

2017 - Capital lease for a sidewalk plow. Annual principal and interest payments of \$62,176. Interest is charged a fixed rate of 3.14% per annum. The capital lease matures in November of 2022. 60,283

2019 - Capital lease for a Caterpillar Front-end Loader. Annual principal and interest payments of \$29,171. Interest is charged a fixed rate of 4.27% per annum. The capital lease matures in October of 2022. 27,977

2020 - Capital lease for a police cruiser. Annual principal and interest payments of \$9,130. Interest is charged a fixed rate of 2.91% per annum. The capital lease matures in March of 2023. 8,872

2020 - Note payable for LED lighting. Annual principal and interest payments of \$34,113. Interest is charged a fixed rate of 2.99% per annum. The note matures in February of 2023. 33,093

2020 - Note payable for LED lighting. Annual principal and interest payments of \$20,413. Interest is charged a fixed rate of 2.99% per annum. The note matures in January of 2023. 19,815

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - LONG-TERM DEBT (CONTINUED)

2020 - Capital lease for a Ford F150 truck. Annual principal and interest payments of \$18,051. Interest is charged a fixed rate of 2.19% per annum. The capital lease matures in September of 2023.	17,664
2020 - Capital lease for a F250 plow truck. Annual principal and interest payments of \$15,164. Interest is charged a fixed rate of 1.75% per annum. The capital lease matures in December of 2023.	14,903
2021 - Capital lease for a police cruiser. Annual principal and interest payments of \$15,496. Interest is charged a fixed rate of 1.81% per annum. The capital lease matures in October of 2023.	30,117
2022 - Capital lease for a dump truck. Annual principal and interest payments of \$53,868. Interest is charged at a fixed rate of 2.93% per annum. The capital lease matures in October of 2026.	250,425
2022 - Capital lease for a Chevy Silverado truck. Annual principal and interest payments of \$13,923. Interest is charged at a fixed rate of 2.93% per annum. The capital lease matures in February of 2026.	51,841
2022 - Capital lease for a Chevy Silverado truck. Annual principal and interest payments of \$13,591. Interest is charged at a fixed rate of 2.93% per annum. The capital lease matures in February of 2026.	<u>50,604</u>
Total notes from direct borrowings payable	<u>565,594</u>
Total governmental activities bonds and notes from direct borrowings payable	<u>\$ 6,960,594</u>
<u>Business-type Activities:</u>	
1999 - \$681,050 General Obligation Bond due in annual principal and interest installments of \$43,268. Interest is charged at a fixed rate of 4.5% per annum and maturing in February 2027.	\$ 186,757
2012 - \$434,627 General Obligation Bond due in annual principal installments of \$30,000. Interest is charged semi-annually at a fixed rate ranging from 1.48% to 2.585% per annum. Maturing in November of 2022.	<u>30,000</u>
Total bonds payable - business-type activities	<u>\$ 216,757</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 - LONG-TERM DEBT (CONTINUED)

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

	Governmental Activities				Business-type Activities	
	Bonds Payable		Notes from Direct Borrowings Payable		Bonds Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 302,500	\$ 190,491	\$ 271,937	\$ 13,145	\$ 64,819	\$ 8,811
2024	302,500	185,883	88,390	8,435	36,385	6,882
2025	302,500	179,850	75,356	6,027	38,023	5,245
2026	302,500	173,595	77,576	3,806	39,734	3,534
2027	302,500	167,109	52,335	1,533	37,796	1,746
2028-2032	1,462,500	719,835	-	-	-	-
2033-2037	1,450,000	497,309	-	-	-	-
2037-2042	1,250,000	252,057	-	-	-	-
2043-2047	720,000	41,375	-	-	-	-
	<u>\$ 6,395,000</u>	<u>\$ 2,407,504</u>	<u>\$ 565,594</u>	<u>\$ 32,946</u>	<u>\$ 216,757</u>	<u>\$ 26,218</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to business-type activities expense for the year ended June 30, 2022 was \$7,134.

All bonds 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 or water user fees levied on all taxable property within the Town.

NOTE 8 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2022 is as follows:

	Balance, 7/1/21	Additions	Deletions	Balance, 6/30/22	Current Portion
<i>Governmental Activities:</i>					
Accrued compensated absences	\$ 214,244	\$ (18,094)	\$ -	\$ 196,150	\$ 29,423
Net pension liability	1,523,086	367,732	(2,020,137)	(129,319)	-
Net OPEB liability	127,935	18,020	(19,782)	126,173	-
	<u>\$ 1,865,265</u>	<u>\$ 367,658</u>	<u>\$ (2,039,919)</u>	<u>\$ 193,004</u>	<u>\$ 29,423</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 - OTHER LONG-TERM OBLIGATIONS(CONTINUED)

Business-type Activities:

Accrued compensated absences	\$ 14,051	\$ -	\$ (7,741)	\$ 6,310	\$ 947
Net pension liability	146,538	25,354	(181,653)	(9,761)	-
	<u>\$ 160,589</u>	<u>\$ 25,354</u>	<u>\$ (189,394)</u>	<u>\$ (3,451)</u>	<u>\$ 947</u>

Please see Notes 9, 18 and 20 for detailed information on each of the other long-term obligations.

NOTE 9 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation leave. Generally, the liability for these compensated absences are 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 June 30, 2022, the Town's liability for compensated absences is \$202,460.

NOTE 10 - NET INVESTMENT IN CAPITAL ASSETS

The following is the calculation of the net investment in capital assets for the Town at June 30, 2022.

Governmental Activities

Invested in capital assets	\$ 21,428,376
Accumulated depreciation	(5,542,213)
Outstanding capital related debt	(6,960,594)
	<u>\$ 8,925,569</u>

Business Type Activities

Invested in capital assets	\$ 6,924,616
Accumulated depreciation	(3,374,754)
Outstanding capital related debt	(216,757)
	<u>\$ 3,333,105</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 - RESTRICTED NET POSITION

At June 30, 2022, the Town had the following restricted net position:

General Fund - Tax Acquired Property	\$ 24,082
General Fund - Inventory	117,636
General Fund - Prepaid Taxes	79,220
Lena Clark Trust - Principal	489,055
Cemetery Trust - Principal	944,453
Village Overlay TIF	67,558
Riverfront	5,607
Rec Impact Fees	82,740
BEBA	112
Open Space Impact Fees	53,285
	<u>\$ 1,863,748</u>

NOTE 12 - NONSPENDABLE FUND BALANCES

At June 30, 2022, the Town had the following nonspendable fund balances:

General fund:	
Tax acquired property	\$ 24,082
Inventory	117,636
Prepaid taxes	79,220
Lena Clark trust	489,055
Cemetery trust	944,453
	<u>\$ 1,654,446</u>

NOTE 13 - RESTRICTED FUND BALANCES³

At June 30, 2022, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule D)	<u>\$ 209,302</u>
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TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 14 - COMMITTED FUND BALANCES

At June 30, 2022, the Town had the following committed fund balances:

General fund:	
Contingency	\$ 61,091
FF/EMT vacancy contingency	30,000
Stormwater eng	6,831
KACTS GRT	50,000
ADA repairs/modifications	10,728
Economic development	16,408
Emergency management	4,109
Triumph restoration	3,907
Unfunded liabilities	20,597
ARPA fund	832,868
Highway improvement reserve	31,378
Nonmajor capital projects funds (Schedule F)	185,687
	<u>\$ 1,253,604</u>

NOTE 15 - ASSIGNED FUND BALANCES

At June 30, 2022, the Town had the following assigned fund balances:

General fund:	
FY23 budget	\$ 1,530,000
Nonmajor special revenue funds (Schedule D)	365,919
	<u>\$ 1,895,919</u>

NOTE 16 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of the County of York and MSAD No. 60's debt. As of June 30, 2022, the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of York	\$ -	0.00%	\$ -
MSAD No. 60	2,143,262	39.39%	837,191
			<u>\$ 837,191</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 17 - 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, 2022.

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

NOTE 17 - RISK MANAGEMENT (CONTINUED)

such, the Town makes quarterly payments into their account, based on rates developed by MMA's consulting actuary. Claims, if any, are paid out of the Town's own account. The Maine Department of Labor classifies MMA's UC Fund members as Direct Reimbursement Employers. In other words, the Fund reimburses the Maine DOL on the Town's behalf only when the Town has unemployment claims from present or former employees.

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2022. 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.

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2021, there were 305 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 0.93%.

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 1C plan members are required to contribute 9.2% of their annual covered salary and the Town's AC plan members are also required to contribute 7.35% of their annual salary. The Town is required to contribute at an actuarially determined rate. The current rate is 15.2% for the 1C plan and 10.3% for the AC plan of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2021 was \$285,459.

Pension Liabilities

PLD Consolidated Plan

At June 30, 2022, the Town reported a liability/(asset) of (\$139,080) for its proportionate share of the net pension liabilities/(assets) for the plan. The net pension liabilities/(assets) were measured as of June 30, 2021 and the total pension liabilities/(assets) used to calculate the net pension liabilities/(assets) was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities/(assets) 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, 2021, the Town's proportion was 0.432785%, which was an increase of 0.0126% from its proportion measured as of June 30, 2020.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

For the year ended June 30, 2022, the Town recognized total pension revenue of \$278,849. At June 30, 2022, 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	\$ 89,968	\$ 9,453
Changes of assumptions	467,020	-
Net difference between projected and actual earnings on pension plan investments	-	1,895,717
Changes in proportion and differences between contributions and proportionate share of contributions	39,643	-
Contributions subsequent to the measurement date	285,459	-
Total	<u>\$ 882,090</u>	<u>\$ 1,905,170</u>

\$285,459 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/(asset) in the year ended June 30, 2023. 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:	
2022	\$ (185,910)
2023	(164,314)
2024	(431,533)
2025	(526,782)
2026	-
Thereafter	-

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

The collective total pension liability/(asset) for the Plan was determined by an actuarial valuation as of June 30, 2021, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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, 2021 are as follows:

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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 of June 30, 2021 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	7.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability/(asset) was 6.50% for 2021 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

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2021 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 each of the Plans.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.50%	6.50%	7.50%
Town's proportionate share of the net pension liability/(asset)	\$ 1,979,194	\$ (139,080)	\$ (1,891,172)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability/(asset) is equal to the collective net pension liability/(asset) multiplied by the employer's proportionate share as of June 30, 2021 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, 2021 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 2021 and 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 18 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 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 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' 2021 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 19 - DEFERRED COMPENSATION PLAN

Mission Square Retirement

A. Plan Description

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and maintained by Mission Square Retirement (MSR). The plan permits employees to defer a portion of their salary, in addition to Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are solely the property and rights of the participants. All assets are protected by a trust arrangement from any claims on the Town and from any use by the Town other than paying benefits to employees and their beneficiaries in accordance with the plan.

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

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town's Selectboard. The Town will contribute 4% of annual salary for full-time employees that participate in the Town's 457 deferred compensation plan alone. For the Town's employees that participate in the Town's Regular AC defined benefit plan with MainePERS, the Town will match an amount up to 2% of their annual salary. For both employee groups, there are no minimum deferral requirements to receive the Town's contributions. The employee's and the Town's matching contributions vest 100% with the employee when contributed.

The Town's contributions to the plan for 2022, 2021, 2020 and 2019 were \$20,331, \$22,914, \$18,626 and \$20,772, respectively.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - 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 criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

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

Employees Covered by Benefit Terms

At January 1, 2022, the following employees were covered by the benefit terms:

Active members	18
Retirees and spouses	-
Total	<u>18</u>

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Contributions

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

Retiree Premium Amounts:

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

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
PPO 500	\$1,050.00	\$2,356.00
<u>Medicare</u>		
Medicare-eligible Retirees	\$600.50	\$1,201.00

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

At June 30, 2022, the Town reported a liability of \$126,173 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2022 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2022, the Town recognized OPEB expense of \$17,073. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,901	\$ 9,612
Changes of assumptions	23,835	7,426
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	927	-
Total	<u>\$ 29,663</u>	<u>\$ 17,038</u>

\$927 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, 2023. 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:	
2023	\$ 3,728
2024	3,728
2025	3,724
2026	1,611
2027	2,675
Thereafter	(3,768)

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, 2022. 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 2.06% per annum for June 30, 2022 was based upon a measurement date of December 31, 2021. The sensitivity of net OPEB liability to changes in discount rate are as follows:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	1.06%	2.06%	3.06%
Total OPEB liability	\$ 151,592	\$ 126,173	\$ 105,723
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 151,592</u>	<u>\$ 126,173</u>	<u>\$ 105,723</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	\$ 102,999	\$ 126,173	\$ 156,681
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 102,999</u>	<u>\$ 126,173</u>	<u>\$ 156,681</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, 2022, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - 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.

Amortization

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

Assumptions

The actuarial assumptions used in the January 1, 2022 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. As of January 1, 2021, they are as follows:

Discount Rate - 2.06% per annum for year end 2022 reporting. 2.12% per annum for year end 2021 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 2022_b was used for this valuation. The following assumptions were input into this model:

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.40%
Rate of Growth in Real Income/GDP per capital 2031+	1.10%
Extra Trend due to Taste/Technology 2031+	1.00%
Expected Health Share of GDP 2031	19.00%
Health Share of GDP Resistance Point	20.00%
Year for Limiting Cost Growth to GDP Growth	2042

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 rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2022 to 2025 were based on plan design, population weighting, renewal projections, and market analysis. For years 2026 to 2030, these are interpolated from 2025 to 2031 (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 - Assumes that the current Plan and cost-sharing structure remain 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

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% 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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, 2022 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2022 was (\$4,711).

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, 2022 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.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 20 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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 197, 366 Main Street, Berwick, Maine 04746.

NOTE 21 - TAX INCREMENT FINANCING DISTRICT

The Town has established a tax increment financing district in accordance with Maine statutes to finance economic development programs located in the Town of 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.

Downtown Municipal TIF District

On July 17, 2017, the Town received approval from the Maine Department of Economic and Community Development, approved a Tax Increment Financing District to expand and diversify the Town's tax base and improve its economy. The area of the District is approximately 33.32 acres and is known as the Village Overlay District. The original assessed value of the property is \$13,203,300. 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 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. §5801.

The TIF District will remain in place for a period of 30 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 30 years or the remainder of the term of the District designation, whichever is less. The remaining amount will be retained by the Town and used to fund the development plan of the District. The Selectboard shall determine, in its discretion, whether it is necessary 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 reserves the right to incur indebtedness to finance, in part or in whole, the projects within the Development Program. Any projects financed through municipal bonded indebtedness must be completed by June 30, 2037.

TOWN OF BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 21 - TAX INCREMENT FINANCING DISTRICT (CONTINUED)

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 Downtown Municipal TIF District. The Town did not abate any taxes for the year ended June 30, 2022.

NOTE 22 - CONTINGENCIES

The Town participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2022 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 23 - RELATED PARTIES

The wife of the Chairman of the Board is the BCTV Coordinator. The amount paid to the BCTV Coordinator in fiscal year 2022 was \$45,326.

The nephew of the Public Works Foreman works as a full-time laborer/driver. The amount paid to the laborer/driver for the 2022 season was \$51,504.

The wife of a Selectboard member is a part time library employee. The amount paid to this employee in fiscal year 2022 was \$14,199.

NOTE 24 - LETTER OF CREDIT

At June 30, 2022, the Town has an outstanding irrevocable standby letter of credit issued by the Federal Reserve Bank serving as collateral for its deposits held at The Kennebunk Savings Bank. This letter of credit, which expires at the close of business on April 29, 2027 authorizes one draw only up to the amount of \$1,215,000. There were no draws for the year ended June 30, 2022.

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 BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance, July 1	\$ 4,883,575	\$ 4,883,575	\$ 4,883,575	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	13,534,611	13,535,068	13,606,195	71,127
Excise Taxes	1,700,000	1,700,000	1,722,563	22,563
Intergovernmental Revenues:				
State Revenue Sharing	1,100,000	1,100,000	1,417,960	317,960
Homestead Reimbursement	463,025	463,028	463,025	(3)
BETE Reimbursement	40,200	40,199	40,264	65
Tree Growth	-	-	30,555	30,555
Veterans' Reimbursement	-	-	5,280	5,280
Cops in School	91,000	91,000	91,396	396
Other	-	-	27,430	27,430
Interest Income	50,000	50,000	41,582	(8,418)
Interest on Taxes/Lien Costs	80,000	80,000	43,436	(36,564)
Charges for Services	171,100	171,100	289,597	118,497
Miscellaneous Revenues	20,000	20,000	129,977	109,977
Transfers from Other Funds	50,000	50,000	67,211	17,211
Amounts Available for Appropriation	<u>22,183,511</u>	<u>22,183,970</u>	<u>22,860,046</u>	<u>676,076</u>
Charges to Appropriations (Outflows):				
General Government	1,677,533	1,677,533	1,565,665	111,868
Public Safety	3,376,734	3,376,734	3,269,406	107,328
Public Works	1,828,777	1,828,777	1,579,973	248,804
Recreation and Culture	555,369	555,369	536,336	19,033
Health and Welfare	10,000	10,000	26,209	(16,209)
Education	8,140,455	8,140,455	8,140,455	-
County Tax	363,324	363,324	363,324	-
Outside Appropriations	21,700	21,700	21,700	-
Unclassified	364,638	364,636	96,428	268,208
Debt service:				
Principal	553,172	553,172	550,636	2,536
Interest	-	-	208,609	(208,609)
Transfers to Other Funds	621,634	621,634	621,634	-
Total Charges to Appropriations	<u>17,513,336</u>	<u>17,513,334</u>	<u>16,980,375</u>	<u>532,959</u>
Budgetary Fund Balance, June 30	<u>\$ 4,670,175</u>	<u>\$ 4,670,636</u>	<u>\$ 5,879,671</u>	<u>\$ 1,209,035</u>
Utilization of Restricted Fund Balance	<u>\$ 213,400</u>	<u>\$ 213,400</u>	<u>\$ -</u>	<u>\$ (213,400)</u>

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

TOWN OF BERWICK, MAINE

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

PLD Plan:	2022	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability/(asset)	0.43%	0.42%	0.41%	0.41%	0.40%	0.39%	0.38%	0.40%	0.41%
Proportionate share of the net pension liability/(asset)	\$ (139,080)	\$ 1,669,624	\$ 1,263,029	\$ 1,121,880	\$ 1,657,737	\$ 2,088,826	\$ 1,220,216	\$ 618,310	\$ 1,273,810
Covered payroll	\$ 2,309,557	\$ 2,052,677	\$ 1,882,888	\$ 1,735,966	\$ 1,709,570	\$ 1,575,504	\$ 1,431,047	\$ 1,387,898	\$ 1,312,202
Proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-6.02%	81.34%	67.08%	64.63%	96.97%	132.58%	85.27%	44.55%	97.07%
Plan fiduciary net position as a percentage of the total pension liability/(asset)	100.86%	88.35%	90.62%	91.14%	86.43%	86.40%	81.61%	88.30%	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 BERWICK, MAINE
SCHEDULE OF CONTRIBUTIONS - PENSION
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>									
Contractually required contribution	\$ 285,459	\$ 295,933	\$ 271,346	\$ 252,736	\$ 227,033	\$ 207,520	\$ 184,475	\$ 156,335	\$ 139,293
Contributions in relation to the contractually required contribution	(285,459)	(295,933)	(271,346)	(252,736)	(227,033)	(207,520)	(184,475)	(156,335)	(139,293)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,504,477	\$ 2,309,557	\$ 2,052,677	\$ 1,882,888	\$ 1,735,966	\$ 1,709,570	\$ 1,575,504	\$ 1,431,047	\$ 1,387,898
Contributions as a percentage of covered payroll	11.40%	12.81%	13.22%	13.42%	13.08%	12.14%	11.71%	10.92%	10.04%

* 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 BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR YEAR ENDED JUNE 30, 2022

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/21 (Reporting December 31, 2021)	\$ 127,935	\$ -	\$127,935
Changes for the year:			
Service cost	10,801	-	10,801
Interest	2,930	-	2,930
Changes of benefits	-	-	-
Differences between expected and actual experience	(10,813)	-	(10,813)
Changes of assumptions	(3,573)	-	(3,573)
Contributions - employer	-	1,107	(1,107)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(1,107)	(1,107)	-
Administrative expense	-	-	-
Net changes	(1,762)	-	(1,762)
Balances at 1/1/22 (Reporting December 31, 2022)	<u>\$ 126,173</u>	<u>\$ -</u>	<u>\$126,173</u>

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

TOWN OF BERWICK, MAINE

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

	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>					
Service cost (BOY)	\$ 10,801	\$ 9,453	\$ 6,646	\$ 7,310	\$ 6,197
Interest (includes interest on service cost)	2,930	3,206	3,327	2,769	2,055
Changes of benefit terms	-	-	(2,138)	-	-
Differences between expected and actual experience	(10,813)	-	3,347	-	7,493
Changes of assumptions	(3,573)	8,268	22,544	(8,502)	9,455
Benefit payments, including refunds of member contributions	(1,107)	(1,064)	(284)	(273)	(91)
Net change in total OPEB liability	\$ (1,762)	\$ 19,863	\$ 33,442	\$ 1,304	\$ 25,109
Total OPEB liability - beginning	\$ 127,935	\$ 108,072	\$ 74,630	\$ 73,326	\$ 48,217
Total OPEB liability - ending	\$ 126,173	\$ 127,935	\$ 108,072	\$ 74,630	\$ 73,326
<u>Plan fiduciary net position</u>					
Contributions - employer	\$ 1,107	\$ 1,064	\$ 284	\$ 273	91
Contributions - member	-	-	-	-	-
Net investment income	-	-	-	-	-
Benefit payments, including refunds of member contributions	(1,107)	(1,064)	(284)	(273)	(91)
Administrative expense	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 126,173	\$ 127,935	\$ 108,072	\$ 74,630	\$ 73,326
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-	-
Covered payroll	\$ 1,256,596	\$ 936,179	\$ 831,195	\$ 831,195	\$ 831,195
Net OPEB liability as a percentage of covered payroll	10.0%	13.7%	13.0%	9.0%	8.8%

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

SCHEDULE 6

TOWN OF BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2022	2021	2020	2019	2018
<u>MMEHT:</u>					
Employer contributions	\$ 1,107	\$ 1,064	\$ 284	\$ 273	\$ 91
Benefit payments	(1,107)	(1,064)	(284)	(273)	(91)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,256,596	\$ 936,179	\$ 831,195	\$ 831,195	\$ 831,195
Contributions as a percentage of covered payroll	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 BERWICK, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

Changes of Assumptions

MEPERS PLD Plan:

The discount rate was reduced from 6.75% to 6.50%.

The investment rate of return changed from 6.75% to 6.50%.

In addition, the salary increases for the plan, increased from 2.75% to 2.75% - 11.48% per year.

MMEHT OPEB Plan:

The discount rate was updated to reflect the December 30, 2021 Bond Buyer 20-Bond GO Index. The ultimate trend assumption was reduced to reflect the reduction in the Bond Buyer 20-Bond GO Index.

The following demographic assumptions were updated based on the June 30, 2021 experience study:

Mortality, termination, retirement and salary rates.

The enrollment participation for plans with no employer subsidy was update for ages 65-70.

There was a change in the discount rate from 2.12% to 2.06% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

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

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.

- 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 Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue 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

SCHEDULE A

TOWN OF BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government -					
General government	\$ 415,400	\$ -	\$ 415,400	\$ 350,339	\$ 65,061
Town administration	481,450	-	481,450	432,790	48,660
TIF District	19,596	-	19,596	19,596	-
Town clerk	290,904	-	290,904	276,224	14,680
Planning	186,601	-	186,601	181,789	4,812
Assessing	117,832	-	117,832	89,537	28,295
Town hall	165,750	-	165,750	215,390	(49,640)
	1,677,533	-	1,677,533	1,565,665	111,868
Public Safety -					
Police department	2,060,679	-	2,060,679	1,973,183	87,496
Fire department	1,119,667	-	1,119,667	1,099,835	19,832
Hydrants	196,388	-	196,388	196,388	-
	3,376,734	-	3,376,734	3,269,406	107,328
Public Works -					
Public works	1,237,522	-	1,237,522	1,033,441	204,081
Transfer station	591,255	-	591,255	546,532	44,723
	1,828,777	-	1,828,777	1,579,973	248,804

SCHEDULE A (CONTINUED)

TOWN OF BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation and Culture -					
Recreation	263,667	-	263,667	263,594	73
Berwick Library	291,702	-	291,702	272,742	18,960
	555,369	-	555,369	536,336	19,033
Health and Welfare -					
General assistance	10,000	-	10,000	26,209	(16,209)
	10,000	-	10,000	26,209	(16,209)
Education	8,140,455	-	8,140,455	8,140,455	-
County Tax	363,324	-	363,324	363,324	-
Outside Appropriations -					
Memorial day	1,200	-	1,200	1,200	-
Seacoast Shipyard Association	500	-	500	500	-
Coast Bus Service	20,000	-	20,000	20,000	-
	21,700	-	21,700	21,700	-

SCHEDULE A (CONTINUED)

TOWN OF BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Debt Service -					
Principal	553,172	-	553,172	550,636	2,536
Interest	-	-	-	208,609	(208,609)
	<u>553,172</u>	<u>-</u>	<u>553,172</u>	<u>759,245</u>	<u>(206,073)</u>
Unclassified -					
Contingency	61,091	-	61,091	-	61,091
FF/EMT vacancy contingency	30,000	-	30,000	-	30,000
Stormwater eng	29,809	-	29,809	22,978	6,831
KACTS GRT	50,000	-	50,000	-	50,000
ADA repairs/modifications	11,004	-	11,004	276	10,728
Economic development	36,552	-	36,552	49,414	(12,862)
Emergency management	4,109	-	4,109	-	4,109
Triumph restoration	4,138	-	4,138	231	3,907
Unfunded liabilities	20,597	-	20,597	-	20,597
Overlay	<u>117,338</u>	<u>(2)</u>	<u>117,336</u>	<u>23,529</u>	<u>93,807</u>
	<u>364,638</u>	<u>(2)</u>	<u>364,636</u>	<u>96,428</u>	<u>268,208</u>
Transfers to Other Funds -					
Special revenue funds	600,000	-	600,000	600,000	-
Enterprise fund	<u>21,634</u>	<u>-</u>	<u>21,634</u>	<u>21,634</u>	<u>-</u>
	<u>621,634</u>	<u>-</u>	<u>621,634</u>	<u>621,634</u>	<u>-</u>
Total Departmental Operations	<u>\$ 17,513,336</u>	<u>\$ (2)</u>	<u>\$ 17,513,334</u>	<u>\$ 16,980,375</u>	<u>\$ 532,959</u>

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

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Due from other governments	\$ 7,188	\$ -	\$ -	\$ 7,188
Due from other funds	575,221	185,687	-	760,908
TOTAL ASSETS	<u>\$ 582,409</u>	<u>\$ 185,687</u>	<u>\$ -</u>	<u>\$ 768,096</u>
LIABILITIES				
Due to other funds	\$ 7,188	\$ -	\$ -	\$ 7,188
TOTAL LIABILITIES	<u>7,188</u>	<u>-</u>	<u>-</u>	<u>7,188</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	209,302	-	-	209,302
Committed	-	185,687	-	185,687
Assigned	365,919	-	-	365,919
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>575,221</u>	<u>185,687</u>	<u>-</u>	<u>760,908</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 582,409</u>	<u>\$ 185,687</u>	<u>\$ -</u>	<u>\$ 768,096</u>

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

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 48,843	\$ -	\$ -	\$ 48,843
Charges for services	330,749	-	-	330,749
Interest income	-	-	11	11
Other	2,721	-	-	2,721
TOTAL REVENUES	<u>382,313</u>	<u>-</u>	<u>11</u>	<u>382,324</u>
EXPENDITURES				
Capital outlay	-	219,391	-	219,391
Other	300,444	-	-	300,444
TOTAL EXPENDITURES	<u>300,444</u>	<u>219,391</u>	<u>-</u>	<u>519,835</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>81,869</u>	<u>(219,391)</u>	<u>11</u>	<u>(137,511)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,099	-	-	2,099
Transfers (out)	(2,099)	-	(6,782)	(8,881)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(6,782)</u>	<u>(6,782)</u>
NET CHANGE IN FUND BALANCES	81,869	(219,391)	(6,771)	(144,293)
FUND BALANCES - JULY 1	<u>493,352</u>	<u>405,078</u>	<u>6,771</u>	<u>905,201</u>
FUND BALANCES - JUNE 30	<u>\$ 575,221</u>	<u>\$ 185,687</u>	<u>\$ -</u>	<u>\$ 760,908</u>

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

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	ARPA Library	Risk Reduction	Village Overlay TIF	Police Grants	Recreation Fees	Riverfront	Farmers' Market
ASSETS							
Due from other governments	\$ -	\$ -	-	\$7,188	\$ -	\$ -	\$ -
Due from other funds	-	-	67,558	-	205,603	5,607	-
TOTAL ASSETS	\$ -	\$ -	\$ 67,558	\$7,188	\$205,603	\$ 5,607	\$ -
LIABILITIES							
Due to other funds	\$ -	\$ -	-	\$7,188	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	7,188	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	67,558	-	-	5,607	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	205,603	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	-	67,558	-	205,603	5,607	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ 67,558	\$7,188	\$205,603	\$ 5,607	\$ -

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Community Center	Ice Rink	Rec Impact Fees	BEBA	Berwick Community Television	Open Space Impact Fees	Total
ASSETS							
Due from other governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,188
Due from other funds	-	-	82,740	112	160,316	53,285	575,221
TOTAL ASSETS	\$ -	\$ -	\$ 82,740	\$ 112	\$ 160,316	\$ 53,285	\$ 582,409
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,188
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,188
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	82,740	112	-	53,285	209,302
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	160,316	-	365,919
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ -	\$ -	\$ 82,740	\$ 112	\$ 160,316	\$ 53,285	\$ 575,221
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ 82,740	\$ 112	\$ 160,316	\$ 53,285	\$ 582,409

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

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	ARPA Library	Risk Reduction	Village Overlay TIF	Police Grants	Recreation Fees	Riverfront	Farmers' Market
REVENUES							
Intergovernmental	\$ 2,750	\$ 2,377	\$ 19,595	\$ 24,121	\$ -	-	\$ -
Charges for services	-	-	-	-	137,814	-	-
Other	-	-	-	-	-	-	-
TOTAL REVENUES	2,750	2,377	19,595	24,121	137,814	-	-
EXPENDITURES							
Other	2,750	2,377	8,361	34,602	12,543	420	5,280
TOTAL EXPENDITURES	2,750	2,377	8,361	34,602	12,543	420	5,280
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	11,234	(10,481)	125,271	(420)	(5,280)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	2,099	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	2,099	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	11,234	(10,481)	127,370	(420)	(5,280)
FUND BALANCES (DEFICITS) - JULY 1	-	-	56,324	10,481	78,233	6,027	5,280
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ -	\$ 67,558	\$ -	\$ 205,603	\$ 5,607	\$ -

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Community Center	Ice Rink	Rec Impact Fees	BEBA	Berwick Community Television	Open Space Impact Fees	Total
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,843
Charges for services	-	-	34,275	-	124,385	34,275	330,749
Other	-	-	-	-	2,721	-	2,721
TOTAL REVENUES	-	-	34,275	-	127,106	34,275	382,313
EXPENDITURES							
Other	-	-	4,100	4,019	124,802	101,190	300,444
TOTAL EXPENDITURES	-	-	4,100	4,019	124,802	101,190	300,444
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	30,175	(4,019)	2,304	(66,915)	81,869
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	2,099
Transfers (out)	(1,749)	(350)	-	-	-	-	(2,099)
TOTAL OTHER FINANCING SOURCES (USES)	(1,749)	(350)	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(1,749)	(350)	30,175	(4,019)	2,304	(66,915)	81,869
FUND BALANCES (DEFICITS) - JULY 1	1,749	350	52,565	4,131	158,012	120,200	493,352
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ -	\$ 82,740	\$ 112	\$ 160,316	\$ 53,285	\$ 575,221

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 BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Town Hall Reserve	Planning Reserve	Police Department Reserve	Civil Defense
ASSETS				
Due from other funds	\$ 64,933	\$ 27,109	\$ 12,185	\$ 3,156
TOTAL ASSETS	<u>\$ 64,933</u>	<u>\$ 27,109</u>	<u>\$ 12,185</u>	<u>\$ 3,156</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	64,933	27,109	12,185	3,156
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>64,933</u>	<u>27,109</u>	<u>12,185</u>	<u>3,156</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 64,933</u>	<u>\$ 27,109</u>	<u>\$ 12,185</u>	<u>\$ 3,156</u>

TOWN OF BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	Fire Department Reserve	Highway Equipment Reserve	Recreation Improvement Reserve	Total
ASSETS				
Due from other funds	\$ 7,783	\$ 50,485	\$ 20,036	\$ 185,687
TOTAL ASSETS	<u>\$ 7,783</u>	<u>\$ 50,485</u>	<u>\$ 20,036</u>	<u>\$ 185,687</u>
LIABILITIES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	7,783	50,485	20,036	185,687
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>7,783</u>	<u>50,485</u>	<u>20,036</u>	<u>185,687</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,783</u>	<u>\$ 50,485</u>	<u>\$ 20,036</u>	<u>\$ 185,687</u>

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

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Town Hall Reserve	Planning Reserve	Police Department Reserve	Civil Defense
REVENUES				
Other	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Capital outlay	43,620	-	21,159	-
TOTAL EXPENDITURES	43,620	-	21,159	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(43,620)	-	(21,159)	-
NET CHANGE IN FUND BALANCES	(43,620)	-	(21,159)	-
FUND BALANCES - JULY 1	108,553	27,109	33,344	3,156
FUND BALANCES - JUNE 30	\$ 64,933	\$ 27,109	\$ 12,185	\$ 3,156

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Fire Department Reserve	Highway Equipment Reserve	Recreation Improvement Reserve	Total
REVENUES				
Other	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Capital outlay	124,648	-	29,964	219,391
TOTAL EXPENDITURES	124,648	-	29,964	219,391
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(124,648)	-	(29,964)	(219,391)
NET CHANGE IN FUND BALANCES	(124,648)	-	(29,964)	(219,391)
FUND BALANCES - JULY 1	132,431	50,485	50,000	405,078
FUND BALANCES - JUNE 30	\$ 7,783	\$ 50,485	\$ 20,036	\$ 185,687

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 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 BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2022

	Lord's				Total
	McCue Lord Trust	Cemetery Maintenance	Webster Cemetery		
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	-
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	-
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ -	\$ -	-

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

TOWN OF BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	McCue Lord Trust	Lord's Cemetery		Webster Cemetery	Total
		Maintenance			
REVENUES					
Interest income	\$ 2	\$ 2	\$ 7	\$ 11	
TOTAL REVENUES	<u>2</u>	<u>2</u>	<u>7</u>	<u>11</u>	
EXPENDITURES					
Other	-	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2</u>	<u>2</u>	<u>7</u>	<u>11</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	
Transfers (out)	<u>(1,226)</u>	<u>(1,226)</u>	<u>(4,330)</u>	<u>(6,782)</u>	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,226)</u>	<u>(1,226)</u>	<u>(4,330)</u>	<u>(6,782)</u>	
NET CHANGE IN FUND BALANCES	<u>(1,224)</u>	<u>(1,224)</u>	<u>(4,323)</u>	<u>(6,771)</u>	
FUND BALANCES - JULY 1	<u>1,224</u>	<u>1,224</u>	<u>4,323</u>	<u>6,771</u>	
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 BERWICK, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2022

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
General Government	\$ -	\$ 35,539	\$ 49,668	\$ -	\$ 85,207
Public Safety	77,200	6,809,951	3,375,559	-	10,262,710
Public Works	74,200	299,234	1,815,611	6,885,086	9,074,131
Recreation	162,369	210,618	34,075	6,880	413,942
Recycling	98,100	40,251	25,000	-	163,351
Town-wide	642,300	545,345	146,334	95,056	1,429,035
Water	97,646	1,523,720	1,153,964	4,149,286	6,924,616
Total General Capital Assets	1,151,815	9,464,658	6,600,211	11,136,308	28,352,992
Less: Accumulated Depreciation	-	(2,152,776)	(3,420,095)	(3,344,096)	(8,916,967)
Net General Capital Assets	\$ 1,151,815	\$ 7,311,882	\$ 3,180,116	\$ 7,792,212	\$ 19,436,025

TOWN OF BERWICK, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2022

	General Capital Assets 7/1/2021	Additions	Deletions	General Capital Assets 6/30/22
General Government	\$ 78,705	\$ 6,502	\$ -	\$ 85,207
Public Safety	10,071,218	236,001	(44,509)	10,262,710
Public Works	8,192,996	888,794	(7,659)	9,074,131
Recreation	267,735	146,207		413,942
Recycling	163,351	-		163,351
Town-wide	1,332,595	103,908	(7,468)	1,429,035
Water	6,734,150	190,466	-	6,924,616
Total General Capital Assets	26,840,750	1,571,878	(59,636)	28,352,992
Less: Accumulated Depreciation	(8,085,648)	(885,863)	54,544	(8,916,967)
Net General Capital Assets	<u>\$ 18,755,102</u>	<u>\$ 686,015</u>	<u>\$ (5,092)</u>	<u>\$ 19,436,025</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 Berwick
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 Berwick, Maine as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Town of Berwick, Maine's basic financial statements and have issued our report thereon dated November 8, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of 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 Berwick, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Berwick, Maine's internal control.

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of 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 Berwick, Maine in a separate letter dated July 26, 2022.

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
November 8, 2022

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2023 Annual Town Meeting Warrant with Explanations

To: Sandra Sokol, a resident of the Town of Berwick in the County of York and the State of Maine.

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Berwick qualified by the law to vote in Town affairs, to assemble at the Town Hall on Tuesday, the 13th day of June, 2023, at 8:00 a.m. until 8:00 p.m. to act on Article 1 through 44 as set out below:

ARTICLE 1

To elect a Moderator to preside over the meeting.

ARTICLE 2

To elect by secret ballot, two Select Board Members (who also serve as Assessor and Overseer of the Poor) for three years and one School Board Member for MSAD #60 for three years.

ARTICLE 3

Shall the Town vote to adopt the proposed amendments to the Land Use Ordinance? (Exhibit A attached hereto).

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 4

Shall the Town vote to adopt the proposed amendments to the Subdivision Regulations? (Exhibit B attached hereto).

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 5

Shall the Town vote to rescind the Pinball Machine ordinance which was enacted at the March 14, 1981 Annual Town Meeting? (Exhibit C attached hereto).

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 6

Shall the Town vote to use up to **\$3,950,000** from estimated revenues to reduce the amount to be raised by taxation in Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 7

Shall the Town vote to raise and appropriate the sum of **\$676,984** for the General Expense Account to fund a variety of general expenses which are not easily classified from an accounting perspective under other departments, including a variety of required insurance premiums, audit services, legal services rendered by the Town Attorney, streetlights, and traffic signals for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 8

Shall the Town vote to raise and appropriate the sum of **\$496,895** for the Town Administration Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 9

Shall the Town vote to raise and appropriate the sum of **\$377,412** for the Town Clerk Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 10

Shall the Town vote to raise and appropriate the sum of **\$210,180** for the Planning Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 11

Shall the Town vote to raise and appropriate the sum of **\$111,855** for the Assessor's Office Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 12

Shall the Town vote to raise and appropriate the sum of **\$181,250** for the Town Hall Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 13

Shall the Town vote to raise and appropriate the sum of **\$20,000** for the General Assistance Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 14

Shall the Town vote to raise and appropriate the sum of **\$2,085,655** for the Police Department Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 15

Shall the Town vote to raise and appropriate the sum of **\$1,341,816** for the Fire Department Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 16

Shall the Town vote to raise and appropriate the sum of **\$1,259,460** for the Public Works Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 17

Shall the Town vote to authorize the expenditure of all revenues received from the State of Maine Urban/Rural Initiative Program for Fiscal Year 2023/2024 for road improvements as authorized by the Program with unspent balances to be carried forward each year?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 18

Shall the Town vote to raise and appropriate the sum of **\$607,564** for the Refuse Disposal Account which funds the operations of the Berwick Transfer Station for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 19

Shall the Town vote to raise and appropriate the sum of **\$275,758** and appropriate the sum of **\$148,000** from the existing Recreation Revenue account for a total of **\$423,758** for the Recreation Account for Fiscal Year 2023/2024, which begins July 1, 2023? The current balance in the Recreation Revenue account is **\$164,150**.

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 20

Shall the Town vote to raise and appropriate the sum of **\$336,723** for the Berwick Public Library Account for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 21

Shall the Town vote to raise and appropriate the sum of **\$166,424** and appropriate **\$320,692** from Unassigned Fund Balance for the total of **\$487,116** for Debt Service to cover this appropriation for Fiscal Year 2023/2024, which begins July 1, 2023 and as authorized by the passage of Articles 31 & 32 at the 2016 Annual Town Meeting Election, Article 5 at the November 6, 2018 Referendum Election and Article 29 at the 2021 Annual Town Meeting Election?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 22

Shall the Town vote to raise and appropriate the sum of **\$32,460** for the Community/Agency Appropriations Account which will be used to make contributions to and at the request of the following outside agencies or purposes: COAST Bus Service, Memorial Day, American Legion, Seacoast Shipyard Association, and VNA Cornerstone for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 23

Shall the Town vote to raise and appropriate the sum of **\$232,744** for the annual Fire Protection (i.e., fire hydrants) costs for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 24

Shall the Town vote to raise and appropriate the sum of **\$250,000** for Fiscal Year 2023/2024 and authorize its use for road, bridge, and sidewalk construction and repairs, as well as Town parking lots and public ways, and including expenses for curbing, drainage and engineering fees when required, with the funds to be used in conjunction with the State of Maine Urban/Rural Initiative Program, and with unspent balances to be carried forward each year?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 25

Shall the Town vote to appropriate the sum of **\$65,000** from Unassigned Fund Balance for Fiscal Year 2023/2024 and authorize its use for a 200 AMP generator, stainless steel salt spreader, bridge, and sidewalk construction and repairs, as well as Town parking lots and public ways, and including expenses for curbing, drainage and engineering fees when required, with the funds to be used in conjunction with the State of Maine Urban/Rural Initiative Program, and with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 26

Shall the Town vote to appropriate the sum of **\$550,000** from Unassigned Fund Balance for Fiscal Year 2023/2024 and authorize its use for road improvements with the funds to be used in conjunction with the State of Maine Urban/Rural Initiative Program, and with unspent balances to be carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 27

Shall the Town vote to appropriate the sum of **\$95,000** from the Undesignated Fund Balance for Fire Department Aerial Replacement (savings), Personal Protective Equipment, Command Unit, Mobile and Portable Radios, and Hose Replacement for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 28

Shall the Town vote to appropriate the sum of **\$104,060** from the Undesignated Fund Balance for Police Department Vehicle Replacement, Building Improvements, Equipment, and Technical Improvements for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 29

Shall the Town vote to appropriate the sum of **\$50,000** from the Undesignated Fund Balance for Public Works Department Addition and Improvements to the Public Works Facility for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 30

Shall the Town vote to appropriate the sum of **\$50,000** from the Undesignated Fund Balance for Recreation Capital Improvements which begins July 1, 2023 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 31

Shall the Town vote to appropriate the sum of **\$150,000** from the Undesignated Fund Balance for a generator and related electrical upgrades at Town Hall which begins July 1, 2023 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 32

Shall the Town vote to appropriate the sum of **\$18,000** from the Undesignated Fund Balance for Transfer Station Capital Improvements including painting buildings and building reserve which begins July 1, 2023 and place this amount in the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 33

Shall the Town vote to raise and appropriate the sum of **\$100,000** from Undesignated Fund Balance for KACTS (Kittery Area MPO), MDOT (Maine Dept. of Transportation) road programs, and Community Development Block Grants for the for Fiscal Year 2023/2024, which begins July 1, 2023 and consecutive fiscal years for grant matching funds to be placed into this account and carried forward each year?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 34

Shall the Town vote to raise and appropriate the sum of **\$10,000** and authorize the Select Board to hold it in a Contingency Account and to use it to meet unanticipated expenses and emergencies that might occur during the Fiscal Year 2023/2024, which begins July 1, 2023 and with unspent balances to be carried forward each year?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 35

Shall the Town vote to raise and appropriate the sum of **\$20,000** for Economic Development purposes for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 36

Shall the Town vote to raise and appropriate the sum of **\$28,260** for Digital Communications, Branding and Signage purposes for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 37

Shall the Town vote to raise and appropriate the sum of **\$6,000** for Emergency Management purposes for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 38

Shall the Town vote to raise and appropriate the sum of **\$21,950** for the Federal Stormwater Program which implements State and Federal permitting requirements for discharges from municipal separate stormwater sewer systems (MS4s) for Fiscal Year 2023/2024, which begins July 1, 2023 and place this amount into the account established for this purpose with unspent balances to be carried forward each year until fully expended?

THE BOARD OF SELECTMEN RECOMMENDS YES VOTE 4:0

ARTICLE 39

Shall the Town vote to raise and appropriate the sum of **\$35,789** for Berwick Community Media and appropriate \$159,789 from Comcast Franchise Fees and donations for a sum of \$195,578 for Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 3:0 with Member Wright abstaining.

ARTICLE 40

Shall the Town vote to raise and appropriate the sum of **\$21,634** for Debt Service in Fiscal Year 2023/2024 as authorized by the passage of Article 37 at the 1997 Annual Town Meeting which will fund one half the cost for repayment of the Water Department Bond issued by the Federal Rural Development Agency for the new Water Treatment Plant in 1999?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 41

Shall the Town vote to authorize the use of interest only from the Lena Clark Trust Fund (The interest balance as of June 30, 2022 was **\$49,459**, which was the close of the prior Fiscal Year) when there are major repairs or maintenance needs at the Town Hall?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 42

Shall the Town vote to appropriate the sum **\$213,740** from Undesignated Fund Balance to reduce the amount to be raised by taxation in Fiscal Year 2023/2024, which begins July 1, 2023?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 43

Shall the Town vote to charge interest on unpaid taxes at the rate of **8.00%** per annum, and to set the date when taxes committed for Fiscal Year 2023-2024 (July 1, 2023 through June 30, 2024) become due and payable as October 12, 2023 and April 11, 2024, with said interest to be collected after October 13, 2023 and April 12, 2024, and allow the Tax Collector to accept prepayment of taxes prior to the Tax Commitment Date?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

ARTICLE 44

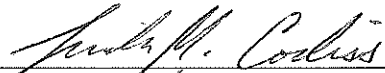
Shall the Town Vote to set an interest rate of **6.00%** as allowed by state law as the rate to be paid to taxpayers who pay amounts in excess of amounts finally assessed and authorize any such interest paid, uncollectable taxes or abatements granted to be charged against the annual overlay?

THE SELECT BOARD RECOMMENDS YES VOTE 4:0

The June 13, 2023 Town Meeting Warrant is signed and approved as presented/amended by the Berwick Select Board at its meeting on the 28th day of March 2023.



Noah Cobb, Chairman

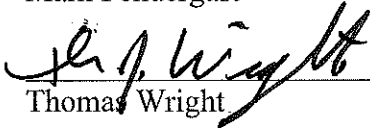


Linda Corliss, Vice Chair



Michael Laterreur

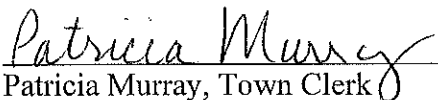
Mark Pendergast



Thomas Wright

Select Board, Town of Berwick, Maine

ATTEST:



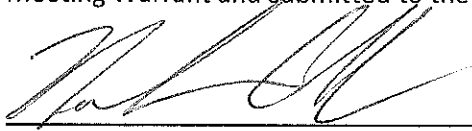
Patricia Murray, Town Clerk

CERTIFICATION OF PROPOSED CHANGES

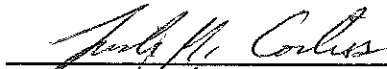
TO THE

BERWICK LAND USE ORDINANCE

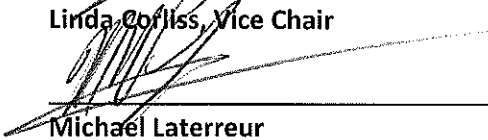
We, the Select Board of the Town of Berwick, do hereby certify that the attached proposed changes to the Berwick Land Use Ordinance is a true copy of the proposed changes to be posted with the Town Meeting Warrant and submitted to the voters of the Town of Berwick for their approval.



Noah Cobb, Chair

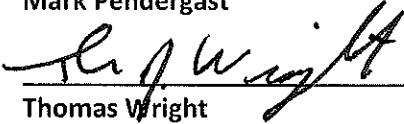


Linda Corliss, Vice Chair



Michael Laterreur

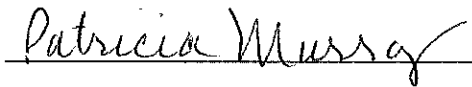
Mark Pendergast



Thomas Wright

ATTESTATION OF LAND USE ORDINANCE CHANGES

Attest: A true copy of the proposed changes to the Berwick Land Use Ordinance as certified to me by the Municipal Officers of Berwick on the 28th day of March, 2023.



Patricia Murray, Town Clerk

3-28-2023

Date

LAND USE ORDINANCE:

ARTICLE II DEFINITIONS OF TERMS USED IN THIS ORDINANCE

2.2 Definitions.

Urbanized Area (“UA”): The cumulative areas of the State of Maine so defined by the latest ~~decennial~~ (2000 and 2010) censuses by the U.S. Bureau of the Census.

Qualified Erosion and Sedimentation Control Professional: A person who has been certified by Enviro-Cert International in erosion and sedimentation control practices or has been certified by completing the Maine Department of Environmental Protection Erosion and Sedimentation Control Practices Workshop or is a Maine Professional Engineer with at least two years’ experience in designing Erosion and Sedimentation Control BMPs.

ARTICLE VII PERFORMANCE STANDARDS

7.15 Erosion and Sedimentation Control

1. All activities which involve filling, grading, excavation or other similar activities which result in one or more acres of unstabilized soil conditions and which require a permit shall require a written soil erosion and sedimentation control plan. The erosion and sedimentation control plan shall be designed by a Qualified Erosion and Sedimentation Control Professional in accordance with the Maine Department of Environmental Protection Chapter 500 Rules Appendices A, B, and C and additionally shall include control of wastes such as discarded building materials, concrete truck wash-outs, chemicals and litter. The plan shall be submitted to the permitting authority for approval.
2. All activities which involve filling, grading, excavation or other similar activities which result in less than one acre of unstabilized soil conditions and which require a permit shall require a written soil erosion and sedimentation control plan. The eErosion and sedimentation control plans shall be designed in accordance with the *Maine Erosion and Sediment Control-Practices Field Guide for Contractors-BMP’s manual* ~~March 2003~~, published by the Maine Department of Environmental Protection, (2016 or most current version). The plan shall be submitted to the permitting authority for approval and shall include, where applicable, provisions for:
 - a. Mulching and revegetation of disturbed soil.
 - b. Temporary runoff control features such as hay bales, silt fencing or diversion ditches.
 - c. Permanent stabilization structures such as retaining walls or riprap.

23. In order to create the least potential for erosion, development shall be designed to fit with the topography and soils of the site. Areas of steep slopes where high cuts and fills may be required shall be avoided wherever possible, and natural contours shall be followed as closely as possible. The top or bottom of a cut or fill shall not be closer than ten feet to an adjoining property unless otherwise mutually agreed to by the affected landowner and town but in no instance shall said cut or fill exceed a three-to-one slope.
34. Erosion and sedimentation control measures shall apply to all aspects of the proposed project involving land disturbance, and shall be in operation during all stages of the activity. The amount of exposed soil at every phase of construction shall be minimized to reduce the potential for erosion.
45. Natural and man-made drainage ways and drainage outlets shall be protected from erosion from water flowing through them. Drainage ways shall be designed and constructed in order to carry water from a 25-year storm or greater, and shall be stabilized with vegetation or lined with rip-rap.

7.17 Storm Water Management.

All new construction and development, whether or not served by a storm water collection and transportation system, shall be designed to minimize storm water runoff from the site in excess of the natural predevelopment conditions. Where possible, existing natural runoff control features, such as berms, swales, terraces and wooded areas shall be retained in order to reduce runoff and encourage infiltration of storm water.

~~For developments that create less than one acre of disturbed area, the Basic Performance Standards specified in the Maine Department of Environmental Protection *Chapter 500: Stormwater Management, Appendix A-Erosion and Sedimentation Control* rules shall be utilized.~~

For developments that create one or more acres of disturbed area, the stormwater management provisions specified in Chapters 500 and 502 of the Maine Department of Environmental Protection Stormwater Management rules will apply.

All development plans shall define maintenance requirements and identify parties responsible for maintenance of the storm water control system, in accordance with Section 7.23.

Storm water runoff systems should be designed to facilitate aquifer recharge when it is advantageous to compensate for ground water withdrawals. Conversely, designs should avoid recharge where ground water effects might be harmful. Design of permanent storage facilities should consider safety, appearance, recreational use, and cost and effectiveness or maintenance operations, in addition to the primary storage function. Natural overland flows, and open drainage channel and swale locations should be the preferred alignments for major components of a residential drainage system. The use of enclosed components (such as underground piping) should be minimized.

ARTICLE VIII PERFORMANCE STANDARDS, SPECIFIC ACTIVITIES AND LAND USES

8.1 Campgrounds and Tenting Grounds

D. Planning and Review.

2. An erosion and sedimentation control plan meeting the standards of ~~the Maine Erosion and Sediment Control BMP's manual, published by the Maine Department of Environmental Protection, March 2003~~ Section 7.15 of this Article. In addition to data on soils, slopes and drainage, a vegetation map showing the following items may be required:

- a. The major types of vegetation should be identified and described (as to age, height, openness or density, and pattern either natural or reforested).
- b. New plantings should be selected to provide screening and shelter, to tolerate existing and proposed site conditions, and to blend compatibility with existing natural vegetation.
- c. All vegetative clearing should avoid creating straight line edges between open land and surviving stands.
- a. Areas of activity and/or traffic should be sited to avoid wildlife areas (such as thickets for birds and small mammals, or deer yards and trails).

8.10 Mineral Industry.

C. Performance Standards.

6. Erosion and sedimentation control measures shall be designed and built according to the standards of Section 7.15 of this Article. ~~the Maine Erosion and Sediment Control BMP's manual, published by the Maine Department of Environmental Protection, March 2003.~~ Sediment shall be trapped by diversions, silting basins, terraces and other measures designed by a professional engineer.

ARTICLE IX ADMINISTRATION, ENFORCEMENT, AND PENALTIES

9.8 Conditional Use Permits and Site Plan Review

No changes needed.

**LAND USE ORDINANCE POST CONSTRUCTION STORMWATER
MANAGEMENT CHANGES:**

ARTICLE II DEFINITIONS OF TERMS USED IN THIS ORDINANCE

2.2 Definitions.

Qualified Post Construction Stormwater Inspector - A person who conducts post-construction stormwater management facilities inspections and meets the following qualifications:

- a. The Inspector has received a Certification in Inspection and Maintenance of Stormwater BMPs from the Maine Department of Environmental Protection or is a Professional Engineer in the State of Maine with an understanding of stormwater infrastructure and its required maintenance, and
- b. The Inspector shall not have any ownership or financial interest in the property being inspected nor be an employee or partner of any entity having an ownership or financial interest in the property.

Article VI Performance Standards – General Requirements

7.23 Post Construction Stormwater Management Article (page 70)

2. Performance Standards.

- a. The Applicant shall make adequate provision for the management of the quantity and quality of all stormwater generated by the Development through a Post-Construction Stormwater Management Plan. This Post-Construction Stormwater Management Plan shall be designed to meet the standards contained in the MEDEP's Chapters 500 and 502 Rules and shall comply with the practices described in the manual Stormwater Management for Maine, published by the MEDEP, January 2006, Maine Stormwater Management Design Manual, dated March 2016 or latest revision, which hereby are incorporated by reference pursuant to 30-A M.R.S.A. § 3003.

E. Post-Construction Stormwater Management Plan Compliance

1. General Requirements. Any Person owning, leasing or having control over Stormwater Management Facilities required by a Post-Construction Stormwater Management Plan under this Article shall demonstrate compliance with that Plan as follows.
 - a. That Person shall, ~~at least annually,~~ inspect, clean and maintain the Stormwater Management Facilities, including but not limited to any parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures, in accordance with all municipal and state inspection, cleaning and maintenance requirements of the approved Post- Construction Stormwater Management Plan.

- b. That Person shall use a Qualified Post Construction Stormwater Inspector to conduct an annual inspection of the facilities, and shall ensure repairs of any deficiencies found during inspection of the Stormwater Management Facilities are completed as follows: correct any deficiencies within 60 days of identification of the deficiency or sooner if mandated by the code enforcement officer. If 60 days is not possible, then the person shall propose an alternate expeditious schedule to complete the maintenance, which if approved by the Code Enforcement Officer must be met.
- c. That Person shall, on or by July 1 of each year, provide a copy of the annual inspection and a completed and signed certification to the Enforcement Authority in a form identical to that attached as Appendix 2 to this Article, certifying that the Person has inspected, cleaned and maintained the Stormwater Management Facilities, describing any deficiencies found during inspection of the Stormwater Management Facilities and certifying that the Person has repaired any deficiencies in the Stormwater Management Facilities noted during the annual inspection.

Appendix 1 Maintenance Agreement for Stormwater Facilities

APPENDIX 1

Maintenance Agreement for
Stormwater Management Facilities

This Maintenance Agreement is made this ____ day of _____ 20__ by and between

_____ and the Town of Berwick, Maine.

The project name is _____.

The location is: _____, Berwick, Maine.

The project's Tax Map and Lot Numbers are Tax Map Lot _____

The project is shown on a plan entitled " _____ " dated _____ and most

recently revised on _____, approved by the _____ on _____ and recorded in the _____ County Registry of Deeds in Plan Book _____ Page _____ (the "Project").

WHEREAS, the approval of the Project includes Stormwater Management Facilities which requires

periodic maintenance; and

WHEREAS, in consideration of the approval of the Project the Town of Berwick requires that periodic

maintenance be performed on the Stormwater Management Facilities;

NOW, THEREFORE, in consideration of the mutual benefits accruing from the approval of the Project

by the Town and the agreement of _____ to maintain the Stormwater

Management Facilities, the parties hereby agree as follows:

1. _____, for itself, and its successors and assigns, agrees to the following:

- (a) To inspect, clean, maintain, and repair the Stormwater Management Facilities, which includes, to the extent they exist, parking areas, catch basins, detention basins or ponds, drainage swales, pipes and related structures, ~~at least annually,~~ to prevent the build up and storage of sediment and debris in the system;
- (b) To use a Qualified Post-Construction Stormwater Inspector to conduct an Annual Inspection of the Stormwater Management Facilities;
- (~~b~~c) To repair any deficiencies in the Stormwater Management Facilities noted during the Annual Inspection within 60 days of identification unless otherwise approved by the Town personnel;
- (~~e~~d) To provide a summary report on the inspection, maintenance, and repair activities performed annually on the Stormwater Management Facilities to the Town Enforcement Authority;
- (~~d~~e) To allow access by Town personnel or the Town's designee for inspecting the Stormwater Management Facilities for conformance with these requirements.
- (~~e~~f) For Subdivisions, tTo create a homeowners' association for the purpose of maintaining the Stormwater Management Facilities. 2: Upon creation of the homeowners' association, the homeowners' association shall become responsible for compliance with the terms of this Agreement.

Exhibit A

32. This Agreement shall constitute a covenant running with the land, and _____ shall reference this Agreement in all deeds to lots and/or units within the Project.

By: _____

Witness Its:
TOWN OF BERWICK, MAINE

By: _____

Witness Its:
STATE OF MAINE

_____, ss. _____, 20__

Personally appeared the above-named _____, the
_____ of _____, and acknowledged the
foregoing

Agreement to be said person's free act and deed in said capacity.

Before me,

Notary Public / Attorney at Law

Print Name: _____

STATE OF MAINE

_____, ss. _____, 20__

Personally appeared the above-named _____, the
_____ of the Town of _____, and
acknowledged

the foregoing Agreement to be said his/her free act and deed in said capacity.

Before me,

Notary Public / Attorney at Law

Print Name: _____

APPENDIX 2

Annual Stormwater Management Facilities Certification

(to be sent to ~~Municipal Enforcement Authority~~ Berwick Code Enforcement Officer)

I, _____ (print or type name), certify the following:

1. I am making this Annual Stormwater Management Facilities Certification for the following property: _____

(print or type name of subdivision, condominium or other development) located at _____ (print or type address), (the "Property");

2. The owner, operator, tenant, lessee or homeowners' association of the Property is:

_____ (names of owner, operator, tenant, lessee, homeowners' association or other party having control over the Property);

3. I am (check one):

- a. A Qualified Post-Construction Stormwater Inspector hired by the person or party specified in #2, and have reviewed the approved Stormwater Management Plan for the facility and have inspected the Stormwater Management Facilities;
- b. The person specified in #2, and I have hired a Qualified Post-Construction Stormwater Inspector and received and reviewed a copy of their inspection report;

4. On _____, 20____, the Stormwater Management Facilities were inspected, including but not limited to parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures required by the approved Stormwater Management Plan for the Property and I have attached a copy of the inspection report.

5. At the time of the inspection (check one and complete any required information):

- a. The Stormwater Management Facilities were adequately maintained and functioning as intended, or
- b. The Stormwater Management Facilities required maintenance, which was completed within the required 60-day time period (or sooner if required by the Code Enforcement Officer), and were functioning as intended after maintenance was completed, or
- c. The Stormwater Management Facilities required maintenance which was not completed within the required 60-day time period (or sooner if required by the Code Enforcement Officer). (Attach additional sheets as necessary to describe the maintenance required, proposed schedule for completion, and an appropriate contact person. The Town will contact them to confirm or adjust the schedule to complete the maintenance and any needed further course of action. You will be required to show proof of final maintenance.)

~~3. I am the owner, operator, tenant, lessee or president of the homeowners' association, or a contractor or consultant hired by the same (circle one);~~

~~4. I have knowledge of erosion and stormwater control and have reviewed the approved~~

Post-Construction Stormwater Management Plan for the Property;

5. On _____, 20__, I inspected, cleaned and maintained the Stormwater Management Facilities, including but not limited to parking areas, catch basins, drainage swales, detention basins and ponds, pipes and related structures required by the approved Post-Construction

Stormwater Management Plan for the Property;

6. At the time of my inspection of the Stormwater Management Facilities on the Property, I identified the following deficiencies in the Stormwater Management Facilities:

7. On _____, 20__, I repaired or oversaw the repair of the deficiencies listed above, and when the repairs were completed, the Stormwater Management Facilities were performing in a satisfactory manner.

Date: _____, 20__. By: _____

Signature

Print Name

STATE OF MAINE

_____, ss. _____, 20__

Personally appeared the above-named _____,
the _____ of _____, and acknowledged the foregoing
Annual Certification to be said person's free act and deed in said capacity.

Before me,

Notary Public/Attorney at Law

Print Name: _____

Mail this certification to the Municipal Enforcement Authority Code Enforcement Officer at the following address (to be completed by the Municipality):

Town of Berwick Code Enforcement Officer

11 Sullivan Square

Berwick, Maine 030901

**NON-STORMWATER DISCHARGE LAND USE ORDINANCE:
CHANGES**

7.22 Non-Storm Water Discharge

H. Enforcement

1. Notice of Violation. Whenever the Code Enforcement Officer believes that a person has violated these provisions, the Code Enforcement Officer may order compliance with these provision by written notice of violation to that person indicating the nature of the violation and ordering the action necessary to correct it, including, without limitation:

- (a) The elimination of non-stormwater discharges to the storm drainage system within 30 days of identification of the source, or sooner if mandated by the Code Enforcement Officer, including, but not limited to, disconnection of the premises from the MS4;
- (b) The cessation of discharge practices or operations in violation of this section;
- (c) At the person's expense, the abatement or remediation (in accordance with best management practices in DEP rules and regulations) of non-storm water discharges to the storm drainage system and the restoration of any affected property; and/or
- (d) The payment of fines, of the municipality's remediation costs, and of the municipality's reasonable administrative costs and attorneys' fees and costs. If abatement of a violation and/or restoration of affected property is required, the notice will set forth a deadline within which such abatement or restoration must be completed.
- (e) If abatement of a violation and/or restoration of affected property is required, or if elimination of the Non-Stormwater Discharge is not possible within the time frame specified by the Code Enforcement Officer, the notice shall set forth a deadline within which such elimination, abatement, or restoration must be completed.

Incorporation of Erosion and Sedimentation standards to Shoreland Zoning projects

14.15 Land Use Standards. All land use activities within the shoreland zone shall conform with the following provisions, if applicable.

- J. Roads and Driveways. The following standards shall apply to the construction of roads and/or driveways and drainage systems, culverts and other related features.
 - (1) Roads and driveways shall be set back at least one-hundred (100) feet, horizontal distance, from the normal high-water line of a great pond classified GPA or a river that flows to a great pond classified GPA, and seventy-five (75) feet, horizontal distance from the normal high-water line of other water bodies, tributary streams, or the upland edge of a wetland unless no reasonable alternative exists as determined by the Planning Board. If no other reasonable alternative exists, the road and/or driveway setback requirement shall be no

less than fifty (50) feet, horizontal distance, upon clear showing by the applicant that appropriate techniques will be used to prevent sedimentation of the water body, tributary stream, or wetland. ~~Erosion and sedimentation control measures shall be designed and built according to the standards of the *Maine Erosion and Sediment Control BMP's* manual, published by the Maine Department of Environmental Protection, March 2003. All roadway and driveway construction shall conform to 14.15.R of this Article.~~

R. Erosion and Sedimentation Control

- (1) All activities which involve filling, grading, excavation or other similar activities which result in unstabilized soil conditions and which require a permit shall also require a written soil erosion and sedimentation control plan. ~~Erosion and sedimentation control measures shall be designed and built according to the standards of the *Maine Erosion and Sediment Control BMP's* manual, published by the Maine Department of Environmental Protection, March 2003.~~ The erosion and sedimentation control plan shall be designed by a Qualified Erosion and Sedimentation Control Professional in accordance with the Maine Department of Environmental Protection Chapter 500 Rules Appendices A, B, and C and additionally shall include control of wastes such as discarded building materials, concrete truck wash-outs, chemicals and litter. The plan shall be submitted to the permitting authority for approval and shall include, where applicable, provisions for:
 - (a) Mulching and revegetation of disturbed soil.
 - (b) Temporary runoff control features such as hay bales, silt fencing or diversion ditches.
 - (c) Permanent stabilization structures such as retaining walls or rip-rap.
- (2) In order to create the least potential for erosion, development shall be designed to fit with the topography and soils of the site. Areas of steep slopes where high cuts and fills may be required shall be avoided wherever possible, and natural contours shall be followed as closely as possible.
- (3) Erosion and sedimentation control measures shall apply to all aspects of the proposed project involving land disturbance, and shall be in operation during all stages of the activity. The amount of exposed soil at every phase of construction shall be minimized to reduce the potential for erosion.
- (4) Natural and man-made drainage ways and drainage outlets shall be protected from erosion from water flowing through them. Drainageways shall be designed and constructed in order to carry water from a twenty-five (25) year storm or greater, and shall be stabilized with vegetation or lined with riprap.

SUBDIVISION REGULATIONS:

ARTICLE 3 DEFINITIONS

Qualified Erosion and Sedimentation Control Professional: See Land Use Ordinance

ARTICLE 6 MINOR SUBDIVISION

6.3 Submissions

D. Application Requirements

24. A storm water management plan, prepared by a Maine Registered Professional Engineer designed to meet the Performance Standards in Section 11.15, Design Guidelines in Section 12.4, and Appendix A of this Regulation. ~~in accordance with the Stormwater Management for Maine manual, published by the Maine Department of Environmental Protection, January 2006.~~ The Board may not waive submission of the storm water management plan unless the subdivision is outside the watershed of a great pond, the proposed subdivision does not involve grading which changes drainage patterns, or does not involve the addition of impervious surfaces such as roofs and driveways less than 5% of the area of the subdivision. ~~The storm water management plan shall be prepared in accordance with the provisions of Article 11.~~

25. An erosion and sedimentation control plan prepared by a Qualified Erosion and Sedimentation Control Professional in accordance with Appendix A of this Regulation. ~~the manual Maine Erosion and Sediment Control BMP's published by the Maine Department of Environmental Protection, March 2003.~~ The Board may not waive submission of the erosion and sedimentation control plan unless the subdivision is outside the watershed of a great pond, the proposed subdivision does not involve grading which changes drainage patterns, or does not involve the addition of impervious surfaces such as roofs and driveways less than 5% of the area of the subdivision.

ARTICLE 7 PRELIMINARY PLAN FOR MAJOR SUBDIVISION

7.2 Submissions

D. Application Requirements

30. A storm water management plan, prepared by a Maine Registered Professional Engineer designed to meet the Performance Standards in Section 11.15, Design Guidelines in Section

12.4, and Appendix A of this Regulation. ~~in accordance with the Stormwater Management for Maine manual, published by the Maine Department of Environmental Protection, January 2006.~~ The Board may not waive submission of the storm water management plan unless the subdivision is outside the watershed of a great pond, the proposed subdivision does not involve grading which changes drainage patterns, or does not involve the addition of impervious surfaces such as roofs and driveways less than 5% of the area of the subdivision.

31. An erosion and sedimentation control plan prepared by a Qualified Erosion and Sedimentation Control Professional in accordance with Appendix A of this Regulation. ~~the manual Maine Erosion and Sediment Control BMP's published by the Maine Department of Environmental Protection, March 2003.~~ The Board may not waive submission of the erosion and sedimentation control plan unless the subdivision is outside the watershed of a great pond, the proposed subdivision does not involve grading which changes drainage patterns, or does not involve the addition of impervious surfaces such as roofs and driveways less than 5% of the area of the subdivision.

ARTICLE 11 PERFORMANCE STANDARDS

11.15 Storm Water Management.

A. Adequate provision shall be made for the management of the quantity and quality of all storm water generated within the subdivision, and any drained ground water through a management system of swales, culverts, underdrains, storm drains and best management practices ~~equivalent to those described in the Stormwater Management for Maine manual, published by the Maine Department of Environmental Protection, January 2006,~~ in conformance with the policies of the comprehensive plan. The storm water management system shall be designed to meet the standards in the Town of Berwick's Appendix A – Storm Water Runoff Design Criteria of the Subdivision Regulations.

ARTICLE 12 DESIGN GUIDELINES

12.4 Storm Water Management Design Guidelines.

A. ~~Design of best management practices shall be substantially equivalent to those described in the Stormwater Management for Maine manual, published by the Maine Department of Environmental Protection, January 2006.~~ See Appendix A for the Town of Berwick's Storm Water Runoff Design Criteria.

APPENDIX A Town of Berwick's Stormwater Runoff Design Criteria

Pre- and Post-Development Runoff Comparison

For developments that create less than one acre of disturbed area, the Basic Performance Standards specified in the Maine Department of Environmental Protection Chapter 500: Stormwater Management, Appendix A Erosion and Sedimentation Control rules shall be utilized.

For developments that create one or more acres of disturbed area, the stormwater management provisions specified in Chapters 500 and 502 of the Maine Department of Environmental Protection Stormwater Management rules will apply.

Erosion and Sedimentation Control

1. All activities which involve filling, grading, excavation or other similar activities which result in one or more acres of unstabilized soil conditions and which require a permit shall require a written soil erosion and sedimentation control plan. The erosion and sedimentation control plan shall be designed by a Qualified Erosion and Sedimentation Control Professional in accordance with the Maine Department of Environmental Protection Chapter 500 Rules Appendices A, B, and C and additionally shall include control of wastes such as discarded building materials, concrete truck wash-outs, chemicals and litter. The plan shall be submitted to the permitting authority for approval.

2. All activities which involve filling, grading, excavation or other similar activities which result in less than one acre of unstabilized soil conditions and which require a permit shall require a written soil erosion and sedimentation control plan. The erosion and sedimentation control plan shall be designed in accordance with the Maine Erosion and Sediment Control Practices Field Guide for Contractors, published by the Maine Department of Environmental Protection, (2016 or most current version). The plan shall be submitted to the permitting authority for approval and shall include, where applicable, provisions for:
 - a. Mulching and revegetation of disturbed soil.
 - b. Temporary runoff control features such as hay bales, silt fencing or diversion ditches.
 - c. Permanent stabilization structures such as retaining walls or riprap.

Storm Water Management and Erosion and Sediment Control Best Management Practices (BMPs)

The following table specifies the required design storm frequency for the various BMPs associated with Subdivisions and Site Plan Development in the Town of Berwick

Exhibit B

Structure or BMP	Storm Frequency	Notes
Ponds and Basins: Detention, Retention, Extended Detention, and any Storm Water Storage Type Pond, Basin or Structure	2-Year, 25-Year and 50-Year, 24-Hour Duration Storms	Flood Routing using the SCS's Technical Release 20 (TR-20) or the equivalent is required. When applicable, State and Federal Regulations must be adhered to, including the Maine DEP manual <u>Maine Stormwater Management Design Manual (March 2016 or most recent revision)</u> . ~~Stormwater Management for Maine, January 2006.~~
Channels: Diversions, Waterways, Storm Water Conveyance Channels,	10-Year, 24-Hour Duration Storm	This does not apply to large streams or rivers where damage from flooding must be considered. Channels shall be designed in accordance with the Maine DEP manual <u>Maine Stormwater Management Design Manual (March 2016 or most recent revision)</u> . ~~Stormwater Management for Maine, January 2006.~~
Culverts and Bridges:	25-Year, 24-Hour Duration Storm	This does not apply to State and Federal Highways where the design is not regulated by the Town of Berwick.
Streets With Curbing: Catch Basin Inlet Grates	2-Year Storm, (10-Year Storm @ Sump Locations)	Either the SCS or the Rational Method may be used for design if the Drainage Area Less than 20 Acres.
Streets, All: Open Channel or Closed Drain Pipe System	10-Year Storm	Either the SCS or the Rational Method may be used for design with Drainage Area Less than 20 Acres. Pipes shall be either RCP or Dual- Walled Corrugated HDPE1.
Driveway Culverts:	2-Year	Minimum pipe diameter shall be 15 inches. Type may be CMP, RCP or HDPE.

Structure or BMP	Storm Frequency	Notes
Other:	10-Year, 24-Hour Duration Storm	Any Stormwater Management or Erosion and Sediment Control Measure requiring storm runoff calculations not covered in the above list.

TOWN OF BERWICK

PINBALL MACHINE ORDINANCE

Section 1. Definitions.

"Mechanical Device". The term "Mechanical Device" shall mean any machine which, upon the insertion of a coin, slug, token, plate or disc, may be operated by the public generally for use as a game, entertainment or amusement, whether or not registering a score, but shall not include juke boxes. It shall include such devices as marble machines, pinball machines, skill ball, mechanical grab machines, and all games, operations and transactions similar thereto under whatever name they may be indicated.

Person, Firm, Corporation, Association. The terms "person", "firm", "corporation", or "association" as used herein shall include the following: Any person, firm, corporation, or association in whose place of business any such machine is placed for use by the public, and the person, firm, corporation or association having control over such machine.

Section 2. Gambling Devices Not PERMITTED. Nothing in this Ordinance shall in any way be construed to authorize or license or permit any gambling devices whatsoever, or any mechanism that has been judicially determined to be a gambling device, or in any way contrary to law.

Section 3. License Required. Any person, firm, corporation or association displaying for public patronage any mechanical amusement device as herein defined by Section 1, shall be required to obtain a license. Application for such license shall be made upon a form to be supplied by the Town Manager for that purpose.

Section 4. Application. The application for such license shall contain the following information:

- a. Name and address of the applicant, age, date and place of birth.
- b. Prior convictions of applicant, if any.
- c. Place where machine or device is to be displayed or operated and the business conducted at that place.
- d. Description of machine, to be covered by the license, mechanical features, name of manufacturer, serial no.

No license shall be issued to any applicant unless he shall be twenty one (21) years of age and a citizen of the United States.

Section 5. Inspection. Application for license shall be made out in duplicate, one copy being referred to the Chief of Police.

- a. The Chief of Police shall investigate the location wherein it is proposed to operate such machine, ascertain if the applicant is a person of good moral character, and report thereon to the Town Manager prior to the ~~assurance~~ ^{issuance} of the license.

b. No license shall be issued by the Town Manager to any applicant until after the Chief of Police has reported his approval or disapproval to the Town Manager.

Section 6. License Fees. Every applicant, before being granted a license, shall pay the following license fee for the privilege of operation or maintaining for operation, a mechanical amusement device as defined in Section 1 herein:

\$5.00 per machine.

Each license shall expire midnight December 31, of the year in which the license is issued.

Section 7. Display of License.

a. The license or licenses herein provided for shall be posted permanently and conspicuously at the location of the machine in the premises wherein the device is to be operated.

b. Such license may be transferred from one machine or device to another similar machine, in the same place of business upon application to the Town Manager to such effect and the giving of a description and the serial number of the new machine or device. Not more than one machine shall be operated under one license and the applicant or licensee shall be required to secure a license for each and every machine displayed or operated by him.

c. If the licensee shall move his place of business to another location within the Town of Berwick, the license may be transferred to such new location upon application to the Town Manager, giving the street and number of the new location. The new location shall be approved by the Chief of Police in the same manner as provided in Section 5.

d. A license shall not be transferrable from person to person, and shall be useable only at the place and by the person designated in the license.

Section 8. False Representations. A minor who falsely represents his age for the purpose of operating such mechanical amusement device as outlined on Section 1 of this Ordinance shall be fined not more than \$20.00. The owner shall have the right to request said minor to exhibit his birth certificate.

Section 9. Prohibitions and Restrictions. No person, firm, corporation or association holding a license under this Ordinance shall permit persons under sixteen (16) years of age to play or operate any mechanical amusement device as defined in Section 1.

Section 10. Revocation of License. Every license issued under this Ordinance is subject to the right, which is hereby expressly reserved to revoke the same should the license, directly or indirectly, permit the operation of any mechanical amusement device contrary to the provisions of this Ordinance, the ordinances of the Town of Berwick or the law of the State of Maine. Said license may be revoked by the Town Manager upon recommendation of the Chief of Police, and after written notice to the licensee, which notice shall specify the ordinance or law violations with which the licensee is charged, if after a hearing the licensee is found to be guilty of such violations. The Board to hear such cases shall consist of the Manager, the Town Clerk and the Chief of Police.

Section 11. Seizure and Destruction of Machine. If the Chief of Police shall have reason to believe any mechanical amusement device is used as a gambling device, such machine may be seized by the Police and impounded and if upon trial of the exhibitor for allowing it to be used as a gambling device, said exhibitor is found guilty, such machine shall be destroyed by the Police.

Section 12. Restriction of Games. No machine shall be operated whereby more than Twenty-five Cents (.25) maximum may be inserted, which would constitute a single game.

Section 13. Penalty. Any person, firm, corporation violating any of the provisions of this Ordinance, in addition to the revocation of his license, shall be liable to a fine or penalty of not less than ten dollars (\$10.00) or more than twenty dollars (\$20.00) for each offense.

Section 14. Separability. It is the intention of the Board of Selectmen that each separate provision of this Ordinance shall be deemed independent of all other provisions herein, and it is further the intention of the Board of Selectmen that if any provision of this Ordinance be declared invalid, all other provisions hereof shall remain valid and enforceable.

Section 15. Effective Date. This Ordinance shall be in full force and effect upon enactment.

CERTIFIED BY:

Eleanor M. Murphy
Richard W. Curries
John J. Finner
Arthur Allaire Jr
Paul L. Hobeys
 BOARD OF SELECTMEN/BERWICK, ME.

ATTEST: A true copy of an ordinance entitled "Pinball Machine Ordinance" as certified to me by the Municipal Officers of Berwick, ME., on the twenty-fifth day of February, 1981.

Eileen M. Hooke
 Town Clerk

TOWN CLERK'S OFFICE
 BERWICK, MAINE
 MARCH 30, 1981

This is to certify that at the Annual Meeting, legally called and held on March 14, 1981, at the Berwick Town Hall, the voters of Berwick voted to enact an ordinance entitled "Pinball Machine Ordinance". The effective date of this ordinance was upon enactment. Certifying the above to be true:

ATTEST: Eileen M. Hooke
 250 Eileen M. Hooke
 Town Clerk, Berwick, ME

Adopted 3/81

TOWN OF BERWICK, MAINE
ANTICIPATED REVENUES

Description	2021 AMOUNT RECEIVED	2022 AMOUNT RECEIVED	2023 AMOUNT APPROVED	2023 as of 03/31/2023	2024 AMOUNT ESTIMATED
Dept/Div: 100-01 GENERAL TAXES					
40015 INTEREST ON TAXES & LIENS	\$ 92,706.29	\$ 43,436.37	\$ 50,000.00	\$ 34,438.57	\$ 50,000.00
40020 EXCISE/REGISTRATION FEES	\$ 1,830,178.55	\$ 1,722,562.98	\$ 1,700,000.00	\$ 1,268,167.14	\$ 1,600,000.00
GENERAL TAXES:	\$ 1,922,884.84	\$ 1,765,999.35	\$ 1,750,000.00	\$ 1,302,605.71	\$ 1,650,000.00
Dept/Div: 100-10 LICENSES & PERMITS					
40131 ANIMAL CONTROL FEES	\$ 2,553.00	\$ 7,549.00	\$ 2,000.00	\$ 3,452.00	\$ 2,000.00
40140 LICENSES & PERMITS	\$ 2,074.25	\$ 1,714.55	\$ 1,500.00	\$ 1,291.25	\$ 15,000.00
40160 CERTIFIED COPIES	\$ 6,434.65	\$ 7,163.55	\$ 5,000.00	\$ 5,464.55	\$ 4,000.00
40170 MARIJUANA FEES	\$ 39,000.00	\$ 49,500.00	\$ 55,000.00	\$ 45,000.00	\$ 40,000.00
LICENSES & PERMITS:	\$ 50,061.90	\$ 65,927.10	\$ 63,500.00	\$ 55,207.80	\$ 61,000.00
Dept/Div: 100-20 INTERGOVERNMENTAL					
40226 STATE REVENUE SHARING	\$ 933,707.90	\$ 1,417,960.37	\$ 1,400,000.00	\$ 985,585.82	\$ -
40228 G.A. REIMBURSEMENT	\$ 1,389.50	\$ 22,744.96	\$ -	\$ 7,494.67	\$ -
40232 TREE GROWTH REIMBURSEMENT	\$ 18,450.49	\$ 30,554.65	\$ -	\$ 30,554.65	\$ -
40242 COPS IN SCHOOL	\$ 89,314.63	\$ 91,396.00	\$ 93,000.00	\$ -	\$ 100,000.00
INTERGOVERNMENTAL:	\$ 1,042,862.52	\$ 1,562,655.98	\$ 1,493,000.00	\$ 1,023,635.14	\$ 100,000.00
Dept/Div: 100-30 CHARGES FOR SERVICES					
40300 POLICE DEPT. INCOME	\$ 1,495.00	\$ 47,893.71	\$ 50,000.00	\$ 26,668.57	\$ 50,000.00
40309 PLANNING DEPT. INCOME	\$ 4,740.00	\$ 22,359.17	\$ 10,000.00	\$ 22,424.05	\$ 10,000.00
40310 BUILDING/ELEC/PLUMB PERMIT	\$ 92,813.55	\$ 80,349.76	\$ 50,000.00	\$ 53,909.36	\$ 60,000.00
40319 FIRE DEPT. INCOME	\$ 34.70	\$ 385.98	\$ 200.00	\$ 385.98	\$ 200.00
40320 HIGHWAY INCOME	\$ 870.90	\$ 14,182.85	\$ 500.00	\$ 14,195.35	\$ -
40324 TRANSFER STATION INCOME	\$ 58,781.11	\$ 65,279.25	\$ 55,000.00	\$ 44,546.57	\$ 65,000.00
CHARGES FOR SERVICES:	\$ 158,735.26	\$ 230,450.72	\$ 165,700.00	\$ 162,129.88	\$ 185,200.00
Dept/Div: 100-40 OTHER					
40410 INTEREST TOWN HALL INVEST	\$ 66,003.66	\$ 41,581.81	\$ 25,000.00	\$ 35,773.06	\$ 50,000.00
40452 MISC. LOCAL REVENUES	\$ 14,765.31	\$ 72,308.20	\$ 15,000.00	\$ 13,163.31	\$ 30,000.00
OTHER:	\$ 80,768.97	\$ 113,890.01	\$ 40,000.00	\$ 48,936.37	\$ 80,000.00
Dept/Div: 100-50 OTHER FINANCING RESOURCES					
40525 TRANSFERS IN REC SRF	\$ 100,000.00	\$ -	\$ 66,770.00	\$ -	\$ 148,000.00
40526 TRANSFERS IN FIRE CIP	\$ -	\$ -	\$ -	\$ -	\$ -
40552 TRANSFERS IN LENA CLARK TRUST	\$ -	\$ -	\$ -	\$ -	\$ -
40560 TRANSFER IN WATER DEPT	\$ 35,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 10,000.00
40999 UTIL OF UNASSIGNED FUND BALANCE	\$ 974,100.00	\$ 213,400.00	\$ 1,530,000.00	\$ -	\$ 1,715,800.00
OTHER FINANCING SOURCES:	\$ 1,109,100.00	\$ 263,400.00	\$ 1,646,770.00	\$ 50,000.00	\$ 1,873,800.00
TOTAL GENERAL FUND REVENUES:	\$ 4,364,413.49	\$ 4,002,323.16	\$ 5,158,970.00	\$ 2,642,514.90	\$ 3,950,000.00

**TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Spent to 03/31/2023	FY 2024 Manager's Budget	FY 2024 Board's Recomm
200-01 GENERAL EXPENSE						
20-10 U/C INSURANCE	\$ 1,654.56	\$ 2,611.04	\$ 2,855.00	\$ 2,432.62	\$ 4,400.00	\$ 4,400.00
20-20 WORKER'S COMP INS	\$ 127,372.50	\$ 181,162.00	\$ 200,000.00	\$ 167,555.50	\$ 200,000.00	\$ 200,000.00
20-50 HEALTH INSURANCE	\$ 12,285.91	\$ 17,000.09	\$ 2,855.00	\$ 13,711.36	\$ 25,000.00	\$ 25,000.00
20-60 ADMIN.FEES/125 PLAN	\$ 2,339.50	\$ 3,034.80	\$ 3,500.00	\$ 2,064.65	\$ 3,500.00	\$ 3,500.00
40-10 LEGAL FEES	\$ 36,092.15	\$ 48,090.01	\$ 50,000.00	\$ 57,839.73	\$ 75,000.00	\$ 75,000.00
40-20 AUDIT SERVICES	\$ 7,378.00	\$ 11,680.00	\$ 15,000.00	\$ 7,250.00	\$ 17,000.00	\$ 17,000.00
40-54 PSAP-911	\$ -	\$ -	\$ -	\$ -	\$ 261,084.00	\$ 261,084.00
51-15 STREET LIGHTS	\$ 14,819.93	\$ 4,421.61	\$ 20,000.00	\$ 3,562.20	\$ 6,000.00	\$ 6,000.00
51-20 TRAFFIC SIGNAL	\$ 5,724.65	\$ 4,585.78	\$ 15,000.00	\$ 3,893.86	\$ 15,000.00	\$ 15,000.00
60-10 PROPERTY & LIABILITY POOL	\$ 55,502.57	\$ 60,960.00	\$ 70,000.00	\$ 63,572.00	\$ 70,000.00	\$ 70,000.00
GENERAL EXPENSE:	\$ 263,169.77	\$ 333,545.33	\$ 379,210.00	\$ 321,881.92	\$ 676,984.00	\$ 676,984.00
200-05 TOWN ADMINISTRATION						
10-10 FULL TIME WAGES	\$ 280,315.09	\$ 299,222.26	\$ 291,124.00	\$ 175,433.64	\$ 290,166.00	\$ 290,166.00
10-70 SELECTMEN COMPENSATION	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
10-80 LONGEVITY	\$ 1,350.00	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 17,597.89	\$ 18,900.51	\$ 18,790.00	\$ 11,170.08	\$ 18,834.00	\$ 18,834.00
10-95 MEDICARE	\$ 4,115.69	\$ 4,420.23	\$ 4,395.00	\$ 2,612.50	\$ 4,405.00	\$ 4,405.00
20-30 RETIREMENT	\$ 28,571.62	\$ 20,331.45	\$ 29,695.00	\$ 11,293.71	\$ 29,599.00	\$ 29,599.00
20-40 ICMA	\$ 2,980.49	\$ 3,142.40	\$ 4,117.00	\$ 1,791.67	\$ 5,802.00	\$ 5,802.00
20-50 HEALTH INSURANCE	\$ 45,302.57	\$ 48,832.95	\$ 51,328.00	\$ 30,005.52	\$ 68,289.00	\$ 68,289.00
30-25 PRINTING	\$ 2,701.09	\$ 1,918.58	\$ 4,000.00	\$ 2,340.75	\$ 4,000.00	\$ 4,000.00
30-30 MATERIALS/SUPPLIES	\$ 2,135.01	\$ 1,626.96	\$ 3,000.00	\$ 1,517.11	\$ 3,000.00	\$ 3,000.00
30-60 EQUIPMENT PURCHASES	\$ 379.74	\$ 3,146.75	\$ 3,000.00	\$ 1,154.60	\$ 3,000.00	\$ 3,000.00
30-90 MISCELLANEOUS	\$ -	\$ 468.86	\$ 1,000.00	\$ 228.00	\$ -	\$ -
40-30 MEMBERSHIPS	\$ 9,233.20	\$ 9,748.00	\$ 10,000.00	\$ 9,232.00	\$ 10,000.00	\$ 10,000.00
40-40 TRAVEL/TRAINING	\$ 7,257.65	\$ 10,589.81	\$ 10,000.00	\$ 4,820.00	\$ 25,000.00	\$ 25,000.00
40-50 CONTRACTED SERVICES	\$ -	\$ -	\$ 10,000.00	\$ 15,441.25	\$ 25,000.00	\$ 25,000.00
40-75 LIEN & DEED RECORDINGS	\$ 4,046.00	\$ 3,991.00	\$ 6,000.00	\$ 2,669.00	\$ 5,000.00	\$ 5,000.00
50-25 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 500.00	\$ 54.52	\$ -	\$ -
51-50 TELEPHONE	\$ 600.00	\$ 550.00	\$ 600.00	\$ 450.00	\$ 600.00	\$ 600.00
TOWN ADMINISTRATION:	\$ 410,786.04	\$ 432,789.76	\$ 451,749.00	\$ 274,414.35	\$ 496,895.00	\$ 496,895.00
200-07 TOWN CLERK						
10-10 FULL TIME WAGES	\$ 142,500.39	\$ 177,350.99	\$ 193,744.00	\$ 148,337.52	\$ 210,558.00	\$ 210,558.00
10-20 PART TIME WAGES	\$ 35,481.88	\$ 3,105.69	\$ 10,350.00	\$ 995.10	\$ 30,860.00	\$ 30,860.00
10-40 ELECTION WAGES	\$ 1,375.58	\$ 790.03	\$ 1,500.00	\$ 276.00	\$ 1,500.00	\$ 1,500.00
10-50 OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-80 LONGEVITY	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 10,629.85	\$ 10,698.47	\$ 12,800.00	\$ 8,569.29	\$ 15,181.00	\$ 15,181.00
10-95 MEDICARE	\$ 2,486.41	\$ 2,502.15	\$ 2,995.00	\$ 2,085.39	\$ 3,551.00	\$ 3,551.00
20-30 RETIREMENT	\$ 8,736.38	\$ 11,701.00	\$ 12,615.00	\$ 9,411.25	\$ 13,858.00	\$ 13,858.00
20-40 ICMA	\$ 792.37	\$ 816.09	\$ 850.00	\$ 637.86	\$ 1,925.00	\$ 1,925.00
20-50 HEALTH INSURANCE	\$ 41,811.72	\$ 54,831.16	\$ 62,300.00	\$ 58,953.34	\$ 81,889.00	\$ 81,889.00
30-10 ELECTION SUPPLIES	\$ 11,867.71	\$ 8,755.76	\$ 10,500.00	\$ 1,578.86	\$ 10,500.00	\$ 10,500.00
30-25 PRINTING	\$ 4,382.34	\$ 1,590.56	\$ 2,000.00		\$ 2,000.00	\$ 2,000.00
30-30 MATERIALS/SUPPLIES	\$ 2,978.85	\$ 2,264.99	\$ 3,000.00	\$ 2,473.45	\$ 3,000.00	\$ 3,000.00
30-60 EQUIPMENT PURCHASES	\$ 970.60	\$ 953.75	\$ 1,500.00	\$ 169.30	\$ 1,500.00	\$ 1,500.00
30-90 MISCELLANEOUS	\$ 25.00	\$ -	\$ -	\$ 100.16	\$ -	\$ -
40-30 MEMBERSHIPS	\$ 548.40	\$ 380.00	\$ 340.00	\$ 340.00	\$ 340.00	\$ 340.00
40-40 TRAVEL/TRAINING	\$ 190.00	\$ 232.88	\$ 500.00	\$ 418.35	\$ 750.00	\$ 750.00
TOWN CLERK:	\$ 265,027.48	\$ 276,223.52	\$ 314,994.00	\$ 234,345.87	\$ 377,412.00	\$ 377,412.00

TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Spent to 03/31/2023	FY 2024 Manager's Budget	FY 2024 Board's Recomm
200-09 PLANNING						
10-10 FULL TIME WAGES	\$ 103,203.28	\$ 95,130.68	\$ 109,610.00	\$ 74,309.26	\$ 115,545.00	\$ 115,545.00
10-90 FICA	\$ 6,115.09	\$ 5,697.94	\$ 8,806.00	\$ 4,412.22	\$ 7,307.00	\$ 7,307.00
10-95 MEDICARE	\$ 1,429.82	\$ 1,332.47	\$ 2,060.00	\$ 1,147.32	\$ 1,709.00	\$ 1,709.00
20-30 RETIREMENT	\$ 10,289.00	\$ 16,374.17	\$ 14,489.00	\$ 14,788.12	\$ 12,023.00	\$ 12,023.00
20-40 ICMA	\$ -	\$ -	\$ 2,785.00	\$ -	\$ 2,311.00	\$ 2,311.00
20-50 HEALTH INSURANCE	\$ 25,535.41	\$ 26,741.86	\$ 36,480.00	\$ 10,348.38	\$ 29,967.00	\$ 29,967.00
30-20 POSTAGE	\$ 140.66	\$ 2,114.37	\$ 1,500.00	\$ 501.33	\$ 2,500.00	\$ 2,500.00
30-25 PRINTING	\$ 2,384.05	\$ 4,418.95	\$ 3,000.00	\$ 290.77	\$ 3,000.00	\$ 3,000.00
30-30 MATERIALS/SUPPLIES	\$ 411.17	\$ 4,908.96	\$ 1,000.00	\$ 996.95	\$ 1,000.00	\$ 1,000.00
30-60 EQUIPMENT PURCHASES	\$ 2,600.48	\$ 3,628.63	\$ 2,100.00	\$ 2,179.56	\$ 2,100.00	\$ 2,100.00
40-30 MEMBERSHIPS	\$ -	\$ 200.00	\$ 450.00	\$ 549.00	\$ 450.00	\$ 450.00
40-40 TRAVEL/TRAINING	\$ 185.71	\$ 687.27	\$ 1,000.00	\$ 89.71	\$ 1,500.00	\$ 1,500.00
40-50 CONTRACTED SERVICES	\$ 17,843.99	\$ 17,944.60	\$ 39,640.00	\$ 16,904.50	\$ 25,000.00	\$ 25,000.00
40-60 TECHNICAL ASSISTANCE	\$ 2,609.00	\$ 2,609.00	\$ 3,000.00	\$ 48.75	\$ 2,768.00	\$ 2,768.00
50-25 EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
PLANNING:	\$ 172,747.66	\$ 181,788.90	\$ 228,920.00	\$ 126,565.87	\$ 210,180.00	\$ 210,180.00
200-13 ASSESSING						
30-20 POSTAGE	\$ 856.51	\$ 586.65	\$ 1,500.00	\$ 96.41	\$ 4,000.00	\$ 4,000.00
30-30 MATERIALS/SUPPLIES	\$ 155.17	\$ 768.92	\$ 700.00	\$ 73.65	\$ 700.00	\$ 700.00
40-50 CONTRACTED SERVICES	\$ 81,242.26	\$ 76,724.16	\$ 95,217.00	\$ 51,320.92	\$ 90,000.00	\$ 90,000.00
40-61 VISION INTERNET SERVICE	\$ 2,579.00	\$ 8,157.00	\$ 2,837.00	\$ -	\$ 3,197.00	\$ 3,197.00
40-70 ABSTRACTS & MAPPING	\$ 3,802.50	\$ 3,300.00	\$ 8,000.00	\$ 5,046.25	\$ 8,000.00	\$ 8,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 4,836.00	\$ -	\$ 5,320.00	\$ -	\$ 5,958.00	\$ 5,958.00
ASSESSING:	\$ 93,471.44	\$ 89,536.73	\$ 113,574.00	\$ 56,537.23	\$ 111,855.00	\$ 111,855.00
200-19 TOWN HALL						
30-20 POSTAGE	\$ 9,653.82	\$ 9,599.90	\$ 18,000.00	\$ 9,739.22	\$ 12,000.00	\$ 12,000.00
30-30 MATERIALS/SUPPLIES	\$ 1,845.00	\$ 2,916.83	\$ 3,000.00	\$ 3,770.96	\$ 3,000.00	\$ 3,000.00
30-40 BUILDING SUPPLIES	\$ 7,653.84	\$ 4,751.65	\$ 4,500.00	\$ 218.63	\$ 4,500.00	\$ 4,500.00
30-60 EQUIPMENT PURCHASES	\$ 129.99	\$ 6,999.07	\$ 2,000.00	\$ 2,551.70	\$ 2,000.00	\$ 2,000.00
30-90 MISCELLANEOUS	\$ 1,126.38	\$ 340.70	\$ 750.00	\$ 394.21	\$ 750.00	\$ 750.00
50-15 CUSTODIAL SERVICES	\$ 15,493.80	\$ 17,772.18	\$ 17,500.00	\$ 10,471.00	\$ 18,000.00	\$ 18,000.00
50-20 BUILDING MAINT	\$ 35,586.90	\$ 61,910.14	\$ 35,000.00	\$ 5,548.27	\$ 35,000.00	\$ 35,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 70,265.33	\$ 58,407.51	\$ 70,000.00	\$ 30,031.90	\$ 70,000.00	\$ 70,000.00
51-10 ELECTRICITY	\$ 10,312.50	\$ 14,764.16	\$ 8,000.00	\$ 10,350.16	\$ 12,000.00	\$ 12,000.00
51-30 WATER/SEWER	\$ 3,560.45	\$ 3,114.28	\$ 3,200.00	\$ 5,165.14	\$ 7,000.00	\$ 7,000.00
51-40 HEAT	\$ 5,940.72	\$ 9,929.39	\$ 11,000.00	\$ 9,451.13	\$ 11,000.00	\$ 11,000.00
51-50 TELEPHONE	\$ 4,547.10	\$ 5,849.54	\$ 4,800.00	\$ 3,541.34	\$ 6,000.00	\$ 6,000.00
TOWN HALL:	\$ 166,115.83	\$ 196,355.35	\$ 177,750.00	\$ 91,233.66	\$ 181,250.00	\$ 181,250.00
300-03 GENERAL ASSISTANCE						
40-45 MEDICAL SERVICES	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00
45-10 ELECTRICITY ASSISTANCE	\$ 60.00	\$ 1,310.29	\$ 600.00	\$ 661.27	\$ 600.00	\$ 600.00
45-20 BURIAL	\$ 2,115.00	\$ 2,105.00	\$ -	\$ 2,050.00	\$ 2,100.00	\$ 2,100.00
45-30 WATER/SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45-40 FUEL ASSISTANCE	\$ -	\$ 1,537.11	\$ 1,000.00	\$ 1,233.10	\$ 2,900.00	\$ 2,900.00
45-50 FOOD ASSISTANCE	\$ -	\$ -	\$ 1,000.00	\$ 89.00	\$ 1,000.00	\$ 1,000.00
45-60 HSEHLD/PERSONAL SUPP	\$ -	\$ 903.01	\$ 200.00	\$ -	\$ 200.00	\$ 200.00
45-70 RENT ASSISTANCE	\$ 2,660.00	\$ 20,353.76	\$ 12,100.00	\$ 14,428.00	\$ 13,100.00	\$ 13,100.00
GENERAL ASSISTANCE:	\$ 4,835.00	\$ 26,209.17	\$ 15,000.00	\$ 18,461.37	\$ 20,000.00	\$ 20,000.00

TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Spent to 03/31/2023	FY 2024 Manager's Budget	FY 2024 Board's Recomm
400-01 POLICE						
10-10 FULL TIME WAGES	\$ 926,819.09	\$ 971,514.11	\$ 957,735.00	\$ 726,973.78	\$ 1,046,852.00	\$ 1,046,852.00
10-20 PART TIME WAGES	\$ 20,481.30	\$ 37,863.19	\$ 35,000.00	\$ 30,663.40	\$ 33,759.00	\$ 33,759.00
10-31 DEA TASK FORCE	\$ -	\$ 15,985.08	\$ 60,000.00	\$ 43,633.20	\$ 60,000.00	\$ 60,000.00
10-41 OUTSIDE DETAIL	\$ -	\$ -	\$ 20,000.00	\$ 8,200.00	\$ 20,000.00	\$ 20,000.00
10-50 OVERTIME	\$ 55,415.22	\$ 91,970.26	\$ 100,000.00	\$ 77,445.82	\$ 110,000.00	\$ 110,000.00
10-80 LONGEVITY	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 62,404.11	\$ 68,879.49	\$ 75,591.00	\$ 55,318.84	\$ 82,602.00	\$ 82,602.00
10-95 MEDICARE	\$ 14,594.72	\$ 16,108.85	\$ 17,680.00	\$ 12,937.53	\$ 19,319.00	\$ 19,319.00
20-30 RETIREMENT	\$ 140,151.56	\$ 118,976.59	\$ 102,345.00	\$ 61,431.25	\$ 104,294.00	\$ 104,294.00
20-40 ICMA	\$ 4,125.27	\$ 8,997.59	\$ 19,530.00	\$ 15,610.00	\$ 23,089.00	\$ 23,089.00
20-50 HEALTH INSURANCE	\$ 209,946.36	\$ 196,002.85	\$ 271,825.00	\$ 196,393.74	\$ 291,174.00	\$ 291,174.00
30-20 POSTAGE	\$ 349.06	\$ 423.84	\$ 600.00	\$ 406.25	\$ 600.00	\$ 600.00
30-25 PRINTING	\$ 321.25	\$ 1,215.90	\$ 2,200.00	\$ 1,532.90	\$ 2,200.00	\$ 2,200.00
30-30 MATERIALS/SUPPLIES	\$ 9,283.49	\$ 8,199.51	\$ 11,000.00	\$ 5,447.06	\$ 13,000.00	\$ 13,000.00
30-50 CLOTHING	\$ 13,056.03	\$ 17,731.86	\$ 19,000.00	\$ 10,448.56	\$ 19,000.00	\$ 19,000.00
30-60 EQUIPMENT PURCHASES	\$ 27,900.91	\$ 37,777.88	\$ 27,800.00	\$ 19,611.04	\$ 27,800.00	\$ 27,800.00
30-70 GAS & OIL	\$21,781.89	\$ 19,029.32	\$ 27,500.00	\$ 18,228.38	\$ 27,500.00	\$ 27,500.00
30-90 MISCELLANEOUS	\$ 3,006.84	\$ 2,356.78	\$ 3,500.00	\$ 533.95	\$ 3,500.00	\$ 3,500.00
40-30 MEMBERSHIPS	\$ 1,334.90	\$ 1,898.90	\$ 2,700.00	\$ 1,820.01	\$ 2,700.00	\$ 2,700.00
40-40 TRAVEL/TRAINING	\$ 706.24	\$ 239.90	\$ 500.00	\$ 238.70	\$ 500.00	\$ 500.00
40-41 TRAINING	\$ 11,322.00	\$ 20,062.45	\$ 18,000.00	\$ 11,702.16	\$ 18,000.00	\$ 18,000.00
40-54 DISPATCH SERVICES	\$ 185,309.44	\$ 187,718.44	\$ 201,985.00	\$ 151,488.78	\$ -	\$ -
40-86 ANIMAL CONTROL	\$ 1,697.00	\$ 2,412.60	\$ 2,500.00	\$ 1,338.99	\$ 2,000.00	\$ 2,000.00
50-15 CUSTODIAL SERVICES	\$ 10,872.30	\$ 9,666.97	\$ 14,169.00	\$ 11,091.99	\$ 14,766.00	\$ 14,766.00
50-20 BUILDING MAINT	\$ 13,661.35	\$ 7,119.33	\$ 5,000.00	\$ 1,851.34	\$ 5,000.00	\$ 5,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 67,115.06	\$ 86,067.67	\$ 66,000.00	\$ 46,769.25	\$ 66,000.00	\$ 66,000.00
51-10 ELECTRICITY	\$ 9,526.97	\$ 9,567.15	\$ 9,500.00	\$ 6,932.00	\$ 14,000.00	\$ 14,000.00
51-30 WATER/SEWER	\$ 2,069.77	\$ 1,932.44	\$ 2,000.00	\$ 1,286.22	\$ 2,000.00	\$ 2,000.00
51-40 HEAT	\$ 8,023.73	\$ 9,820.87	\$ 11,000.00	\$ 8,526.90	\$ 11,000.00	\$ 11,000.00
51-50 TELEPHONE	\$ 16,890.64	\$ 14,816.88	\$ 18,000.00	\$ 9,912.32	\$ 18,000.00	\$ 18,000.00
65-20 D.A.R.E.	\$ -	\$ 1,825.99	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
82-10 LEASE PAYMENT	\$ 49,764.16	\$ 72,048.76	\$ 62,918.00	\$ 54,513.52	\$ 45,000.00	\$ 45,000.00
POLICE:	\$1,891,930.66	\$2,042,231.45	\$2,167,578.00	\$1,592,287.88	\$ 2,085,655.00	\$ 2,085,655.00
400-03 FIRE						
10-10 FULL TIME WAGES	\$ 335,885.85	\$ 352,063.81	\$ 375,193.00	\$ 245,384.71	\$ 395,605.00	\$ 395,605.00
10-20 PART TIME WAGES	\$ 223,336.53	\$ 205,254.21	\$ 420,254.00	\$ 245,156.18	\$ 420,254.00	\$ 420,254.00
10-50 OVERTIME	\$ 36,251.25	\$ 67,849.76	\$ 70,730.00	\$ 48,005.41	\$ 70,730.00	\$ 70,730.00
10-80 LONGEVITY	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 36,836.21	\$ 38,577.97	\$ 49,800.00	\$ 33,204.59	\$ 55,443.00	\$ 55,443.00
10-95 MEDICARE	\$ 8,688.23	\$ 9,022.77	\$ 11,650.00	\$ 7,765.84	\$ 12,968.00	\$ 12,968.00
20-30 RETIREMENT	\$ 32,398.65	\$ 33,924.77	\$ 49,735.00	\$ 30,857.97	\$ 52,432.00	\$ 52,432.00
20-40 ICMA	\$ 7,175.55	\$ 5,757.25	\$ 7,280.00	\$ 3,762.21	\$ 7,622.00	\$ 7,622.00
20-50 HEALTH INSURANCE	\$ 66,758.75	\$ 69,668.09	\$ 101,782.00	\$ 55,985.53	\$ 101,855.00	\$ 101,855.00
30-20 POSTAGE	\$ 238.93	\$ 91.87	\$ 100.00	\$ 39.00	\$ 100.00	\$ 100.00
30-25 PRINTING	\$ 293.08	\$ -	\$ 500.00	\$ 279.76	\$ 500.00	\$ 500.00
30-30 MATERIALS/SUPPLIES	\$ 1,824.78	\$ 3,620.78	\$ 2,500.00	\$ 1,774.86	\$ 3,500.00	\$ 3,500.00
30-35 OPERATING SUPPLIES	\$ 10,107.93	\$ 9,793.88	\$ 8,900.00	\$ 3,291.29	\$ 8,900.00	\$ 8,900.00
30-37 MEDICAL EXPENDITURES	\$ 4,702.86	\$ 14,693.67	\$ 9,400.00	\$ 2,201.90	\$ 9,400.00	\$ 9,400.00
30-50 CLOTHING	\$ 3,736.70	\$ 3,070.99	\$ 4,350.00	\$ 1,373.31	\$ 4,350.00	\$ 4,350.00
30-60 EQUIPMENT PURCHASES	\$ 94,914.81	\$ 58,409.18	\$ 6,000.00	\$ 15,216.44	\$ 6,000.00	\$ 6,000.00
30-70 GAS & OIL	\$ 7,496.36	\$ 7,726.85	\$ 7,650.00	\$ 9,056.36	\$ 14,000.00	\$ 14,000.00
40-30 MEMBERSHIPS	\$ 5,112.28	\$ 2,480.50	\$ 5,000.00	\$ 1,275.00	\$ 14,300.00	\$ 14,300.00
40-40 TRAVEL/TRAINING	\$ 6,621.69	\$ 6,127.05	\$ 13,550.00	\$ 10,287.19	\$ 13,550.00	\$ 13,550.00
40-45 MEDICAL SERVICES	\$ 1,551.16	\$ 2,763.23	\$ 4,560.00	\$ 2,736.80	\$ 4,560.00	\$ 4,560.00
40-54 DISPATCH SERVICES	\$ 46,327.36	\$ 46,929.60	\$ 47,022.00	\$ 37,872.18	\$ -	\$ -
40-55 OUTSIDE SERVICES	\$ 16,191.59	\$ 20,079.03	\$ 25,250.00	\$ 16,261.35	\$ 26,000.00	\$ 26,000.00
50-20 BUILDING MAINT	\$ 11,943.40	\$ 11,414.10	\$ 11,000.00	\$ 8,869.68	\$ 16,000.00	\$ 16,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 40,270.70	\$ 65,637.34	\$ 42,515.00	\$ 30,569.98	\$ 42,515.00	\$ 42,515.00
51-10 ELECTRICITY	\$ 9,998.42	\$ 10,990.65	\$ 8,755.00	\$ 8,210.49	\$ 9,000.00	\$ 9,000.00
51-30 WATER/SEWER	\$ 3,054.56	\$ 4,294.28	\$ 4,635.00	\$ 2,947.14	\$ 4,635.00	\$ 4,635.00
51-40 HEAT	\$ 20,522.26	\$ 20,267.62	\$ 16,040.00	\$ 14,650.32	\$ 16,040.00	\$ 16,040.00
51-50 TELEPHONE	\$ 3,224.37	\$ 4,266.96	\$ 3,500.00	\$ 4,263.19	\$ 6,800.00	\$ 6,800.00
60-20 ACCIDENT/SICKNESS INS.	\$ 9,419.00	\$ 4,857.00	\$ 5,257.00	\$ -	\$ 5,257.00	\$ 5,257.00
60-30 FIREFIGHTERS INCENTIVE	\$ 17,633.51	\$ 18,199.76	\$ 19,500.00	\$ 18,516.00	\$ 19,500.00	\$ 19,500.00
FIRE:	\$1,064,516.77	\$1,099,832.97	\$1,332,408.00	\$ 859,814.68	\$ 1,341,816.00	\$ 1,341,816.00

TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Spent to 03/31/2023	FY 2024 Manager's Budget	FY 2024 Board's Recomm
500-01 PUBLIC WORKS						
10-10 FULL TIME WAGES	\$ 296,201.15	\$ 360,345.17	\$ 373,160.00	\$ 261,255.19	\$ 427,661.00	\$ 427,661.00
10-20 PART TIME WAGES	\$ 60,539.76	\$ 31,567.83	\$ 77,090.00	\$ 21,043.45	\$ 90,405.00	\$ 90,405.00
10-50 OVERTIME	\$ 22,087.05	\$ 37,406.87	\$ 32,785.00	\$ 34,367.12	\$ 34,425.00	\$ 34,425.00
10-80 LONGEVITY	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 22,528.41	\$ 25,467.73	\$ 30,392.00	\$ 19,503.48	\$ 34,710.00	\$ 34,710.00
10-95 MEDICARE	\$ 5,268.42	\$ 5,956.06	\$ 7,108.00	\$ 4,561.17	\$ 8,118.00	\$ 8,118.00
20-30 RETIREMENT	\$ 33,697.73	\$ 41,134.38	\$ 49,423.00	\$ 26,845.25	\$ 47,133.00	\$ 47,133.00
20-40 ICMA	\$ 3,459.11	\$ 4,251.10	\$ 5,656.00	\$ 2,613.44	\$ 6,337.00	\$ 6,337.00
20-50 HEALTH INSURANCE	\$ 95,092.32	\$ 123,866.35	\$ 131,320.00	\$ 72,902.72	\$ 116,788.00	\$ 116,788.00
30-20 POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-35 OPERATING SUPPLIES	\$ 32,321.91	\$ 28,518.69	\$ 35,000.00	\$ 26,273.62	\$ 32,000.00	\$ 32,000.00
30-36 SALT	\$ 57,581.34	\$ 142,285.36	\$ 150,000.00	\$ 132,261.49	\$ 150,000.00	\$ 150,000.00
30-50 CLOTHING	\$ 8,453.79	\$ 11,751.90	\$ 9,300.00	\$ 9,931.32	\$ 11,000.00	\$ 11,000.00
30-51 TOOL ALLOWANCE	\$ -	\$ -	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
30-60 EQUIPMENT PURCHASES	\$ 22,628.47	\$ 33,814.11	\$ 17,000.00	\$ 24,058.25	\$ 20,000.00	\$ 20,000.00
30-70 GAS & OIL	\$ 24,021.14	\$ 35,875.34	\$ 32,000.00	\$ 40,715.29	\$ 30,000.00	\$ 30,000.00
40-40 TRAVEL/TRAINING	\$ 145.49	\$ 118.31	\$ 600.00	\$ -	\$ 500.00	\$ 500.00
40-50 CONTR SRVS		\$ 258.50	\$ 40,000.00	\$ 19,525.23	\$ 45,000.00	\$ 45,000.00
40-55 OUTSIDE SERVICES	\$ 31,189.29	\$ 44,459.45	\$ -	\$ 355.00	\$ -	\$ -
50-20 BUILDING MAINT	\$ 16,191.77	\$ 5,654.43	\$ 15,000.00	\$ 8,822.38	\$ 18,000.00	\$ 18,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 97,998.90	\$ 86,740.74	\$ 100,000.00	\$ 69,185.12	\$ 90,000.00	\$ 90,000.00
51-10 ELECTRICITY	\$ 1,606.74	\$ 1,931.32	\$ 2,700.00	\$ 1,835.23	\$ 2,500.00	\$ 2,500.00
51-30 WATER/SEWER	\$ 2,118.15	\$ 2,196.67	\$ 2,500.00	\$ 1,525.54	\$ 2,500.00	\$ 2,500.00
51-40 HEAT	\$ 5,848.37	\$ 7,694.58	\$ 7,500.00	\$ 14,060.65	\$ 7,500.00	\$ 7,500.00
51-50 TELEPHONE	\$ 1,401.86	\$ 2,122.27	\$ 2,500.00	\$ 1,612.34	\$ 2,500.00	\$ 2,500.00
82-10 CAPITAL LEASE PAYMENT	\$ 107,874.09	\$ 134,025.42	\$ 187,895.00	\$ 187,903.57	\$ 81,383.00	\$ 81,383.00
PUBLIC WORKS:	\$ 948,255.26	\$1,167,467.58	\$1,310,429.00	\$ 982,156.85	\$ 1,259,460.00	\$ 1,259,460.00
500-07 TRANSFER STATION						
10-20 PART TIME WAGES	\$ 75,861.08	\$ 86,191.96	\$ 84,004.00	\$ 71,600.09	\$ 100,244.00	\$ 100,244.00
10-90 FICA	\$ 4,705.14	\$ 5,356.73	\$ 5,209.00	\$ 4,439.25	\$ 6,216.00	\$ 6,216.00
10-95 MEDICARE	\$ 1,100.51	\$ 1,252.57	\$ 1,218.00	\$ 1,038.20	\$ 1,454.00	\$ 1,454.00
30-25 PRINTING	\$ -	\$ 1,071.25	\$ 1,200.00		\$ 1,200.00	\$ 1,200.00
30-30 MATERIALS/SUPPLIES	\$ 257.66	\$ 426.42	\$ 325.00	\$ 130.74	\$ 300.00	\$ 300.00
30-35 OPERATING SUPPLIES	\$ 283.11	\$ 625.38	\$ 700.00	\$ 916.73	\$ 700.00	\$ 700.00
30-70 GAS & OIL	\$ 475.39	\$ 1,087.51	\$ 1,000.00	\$ 1,436.94	\$ 1,200.00	\$ 1,200.00
30-90 MISCELLANEOUS	\$ -	\$ 0.47	\$ 350.00	\$ 457.01	\$ 350.00	\$ 350.00
40-55 OUTSIDE SERVICES	\$ 36,306.97	\$ 10,841.14	\$ 15,000.00	\$ 5,654.79	\$ 12,000.00	\$ 12,000.00
50-20 BUILDING MAINT	\$ 869.69	\$ 4,651.78	\$ 2,000.00	\$ 2,020.00	\$ 2,500.00	\$ 2,500.00
50-25 EQUIPMENT MAINT	\$ 2,475.34	\$ 28,846.35	\$ 4,500.00	\$ 290.00	\$ 4,000.00	\$ 4,000.00
51-10 ELECTRICITY	\$ 2,035.81	\$ 2,218.17	\$ 2,200.00	\$ 1,374.72	\$ 2,300.00	\$ 2,300.00
51-50 TELEPHONE	\$ 538.42	\$ 629.25	\$ 625.00	\$ 372.18	\$ 600.00	\$ 600.00
55-10 DEMO/WOOD DISPOSAL	\$ 40,717.90	\$ 53,019.77	\$ 55,000.00	\$ 9,600.00	\$ 50,000.00	\$ 50,000.00
55-15 HAZ WASTE DISPOSAL	\$ 22,002.95	\$ 21,011.04	\$ 20,000.00	\$ 17,814.90	\$ 25,000.00	\$ 25,000.00
55-20 WASTE DISPOSAL - HAULING	\$ 78,862.05	\$ 78,667.80	\$ 95,000.00	\$ 61,907.90	\$ 90,000.00	\$ 90,000.00
55-30 WASTE DISPOSAL - MSW	\$ 214,327.53	\$ 211,625.27	\$ 220,000.00	\$ 176,265.18	\$ 230,000.00	\$ 230,000.00
55-40 WASTE DISPOSAL - TIRES	\$ 2,068.00	\$ 1,988.00	\$ 2,100.00	\$ 1,813.00	\$ 2,000.00	\$ 2,000.00
55-50 WASTE DISPOSAL - EQUIP RE	\$ 7,747.29	\$ 8,008.68	\$ 6,334.00	\$ 3,598.34	\$ 7,500.00	\$ 7,500.00
55-55 RECYCLING	\$ 55,679.51	\$ 29,013.24	\$ 80,000.00	\$ 38,461.46	\$ 70,000.00	\$ 70,000.00
TRANSFER STATION:	\$ 546,314.35	\$ 546,532.78	\$ 596,765.00	\$ 399,191.43	\$ 607,564.00	\$ 607,564.00

TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET

	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Actual	Actual	Budget	Spent to	Manager's	Board's
				03/31/2023	Budget	Recomm
600-05 RECREATION						
10-10 FULL TIME WAGES	\$ -	\$ 61,700.49	\$ 63,074.00	\$ 62,713.49	\$ 116,083.00	\$ 116,083.00
10-20 PART TIME WAGES	\$ 33,196.32	\$ 71,067.19	\$ 111,841.00	\$ 79,882.67	\$ 105,265.00	\$ 105,265.00
10-90 FICA	\$ 2,033.84	\$ 7,893.18	\$ 10,923.00	\$ 8,821.45	\$ 13,868.00	\$ 13,868.00
10-95 MEDICARE	\$ 475.68	\$ 1,846.17	\$ 2,555.00	\$ 1,852.74	\$ 3,244.00	\$ 3,244.00
20-30 RETIREMENT	\$ 2,671.50	\$ 6,180.72	\$ 6,434.00	\$ 4,663.13	\$ 11,841.00	\$ 11,841.00
20-40 ICMA	\$ 529.00	\$ 1,200.16	\$ 1,262.00	\$ 678.91	\$ 2,322.00	\$ 2,322.00
20-50 HEALTH INSURANCE	\$ 5,251.38	\$ 10,625.26	\$ 11,248.00	\$ 24,460.14	\$ 52,735.00	\$ 52,735.00
30-20 POSTAGE	\$ -	\$ -	\$ 100.00	\$ 31.98	\$ 100.00	\$ 100.00
30-30 MATERIALS/SUPPLIES	\$ 11,142.61	\$ 2,979.53	\$ 8,000.00	\$ 1,260.70	\$ 6,000.00	\$ 6,000.00
30-35 OPERATING SUPPLIES	\$ 1,576.75	\$ 2,715.91	\$ 2,000.00	\$ 266.29	\$ 2,000.00	\$ 2,000.00
30-90 MISCELLANEOUS	\$ 1,203.36	\$ -	\$ -	\$ -	\$ -	\$ -
40-30 MEMBERSHIPS	\$ 80.00	\$ 374.00	\$ 500.00	\$ 855.00	\$ 500.00	\$ 500.00
40-40 TRAVEL/TRAINING	\$ 115.00	\$ 615.00	\$ 1,000.00	\$ 1,320.00	\$ 3,000.00	\$ 3,000.00
40-55 OUTSIDE SERVICES	\$ 71,844.36	\$ 16,993.16	\$ 8,000.00	\$ 9,799.75	\$ 8,000.00	\$ 8,000.00
50-20 BUILDING MAINT	\$ 3,286.08	\$ 8,554.48	\$ 10,000.00	\$ 1,874.67	\$ 10,000.00	\$ 10,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 16,277.99	\$ 9.30	\$ 1,200.00	\$ 474.48	\$ 1,200.00	\$ 1,200.00
50-30 GROUNDS MAINTENANCE	\$ 59,111.28	\$ 26,141.83	\$ 20,000.00	\$ 26,736.94	\$ 20,000.00	\$ 20,000.00
51-10 ELECTRICITY	\$ 1,215.21	\$ 984.94	\$ 1,600.00	\$ 814.85	\$ 1,600.00	\$ 1,600.00
51-30 WATER/SEWER	\$ 4,594.07	\$ 5,945.79	\$ 4,000.00	\$ 6,381.07	\$ 6,000.00	\$ 6,000.00
51-50 TELEPHONE	\$ 2,116.42	\$ 2,928.64	\$ 2,500.00	\$ 1,721.95	\$ 2,500.00	\$ 2,500.00
60-20 ACCIDENT/SICKNESS INS.	\$ 744.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
65-01 ADULT ACTIVITIES	\$ -	\$ -	\$ 1,000.00	\$ 361.64	\$ -	\$ -
65-02 YOUTH SPORTS	\$ -	\$ -	\$ 10,000.00	\$ 11,361.04	\$ 5,000.00	\$ 5,000.00
65-03 ENRICHMENT	\$ -	\$ -	\$ 8,500.00	\$ 120.04	\$ 8,500.00	\$ 8,500.00
65-04 SUMMER CAMP	\$ 975.00	\$ 11,187.40	\$ 30,000.00	\$ 54,465.94	\$ 30,000.00	\$ 30,000.00
65-05 SPECIAL EVENTS	\$ 1,969.50	\$ 23,649.97	\$ 12,200.00	\$ 4,623.79	\$ 14,000.00	\$ 14,000.00
RECREATION:	\$ 220,409.35	\$ 263,593.12	\$ 330,437.00	\$ 305,542.66	\$ 423,758.00	\$ 423,758.00

Dept/Div: 700-01 LIBRARY

10-10 FULL TIME WAGES	\$ 114,964.34	\$ 142,339.53	\$ 135,981.00	\$ 119,382.91	\$ 145,414.00	\$ 145,414.00
10-20 PART TIME WAGES	\$ 38,732.95	\$ 32,353.00	\$ 54,912.00	\$ 23,994.96	\$ 58,207.00	\$ 58,207.00
10-80 LONGEVITY	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -
10-90 FICA	\$ 9,444.81	\$ 11,150.36	\$ 12,003.00	\$ 9,254.11	\$ 12,806.00	\$ 12,806.00
10-95 MEDICARE	\$ 2,208.83	\$ 2,607.93	\$ 2,808.00	\$ 2,164.17	\$ 2,994.00	\$ 2,994.00
20-30 RETIREMENT	\$ 11,018.04	\$ 13,135.79	\$ 13,872.00	\$ 10,437.08	\$ 14,833.00	\$ 14,833.00
20-40 ICMA	\$ 378.00	\$ 1,088.72	\$ 2,720.00	\$ 866.58	\$ 2,909.00	\$ 2,909.00
20-50 HEALTH INSURANCE	\$ 13,530.54	\$ 18,148.36	\$ 26,097.00	\$ 15,653.29	\$ 27,110.00	\$ 27,110.00
30-20 POSTAGE	\$ 226.53	\$ 161.96	\$ 500.00	\$ 293.65	\$ 500.00	\$ 500.00
30-30 MATERIALS/SUPPLIES	\$ 1,548.75	\$ 2,613.85	\$ 5,000.00	\$ 1,117.24	\$ 5,000.00	\$ 5,000.00
30-31 BOOKS/PUBLICATIONS	\$ 16,326.85	\$ 16,400.22	\$ 15,000.00	\$ 11,404.42	\$ 15,000.00	\$ 15,000.00
30-35 OPERATING SUPPLIES	\$ 8,827.75	\$ 1,555.49	\$ 6,000.00	\$ 1,894.79	\$ 6,000.00	\$ 6,000.00
30-60 EQUIPMENT PURCHASES	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
30-90 MISCELLANEOUS	\$ 206.38	\$ 27.53	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
40-30 MEMBERSHIPS	\$ 707.92	\$ 2,361.49	\$ 3,500.00	\$ 434.92	\$ 3,500.00	\$ 3,500.00
40-40 TRAVEL/TRAINING	\$ 116.95	\$ 438.16	\$ 1,500.00	\$ 1,054.53	\$ 1,500.00	\$ 1,500.00
40-50 CONTRACTED SERVICES	\$ 6,402.66	\$ 15,212.96	\$ 20,000.00	\$ 11,701.76	\$ 20,000.00	\$ 20,000.00
50-20 BUILDING MAINT	\$ 3,016.92	\$ 166.00	\$ 2,000.00	\$ 250.00	\$ 2,000.00	\$ 2,000.00
50-25 EQUIPMENT MAINTENANCE	\$ 50.00	\$ 84.99	\$ 1,400.00	\$ 2,820.61	\$ 1,400.00	\$ 1,400.00
51-10 ELECTRICITY	\$ 1,952.04	\$ 2,481.80	\$ 2,500.00	\$ 2,905.21	\$ 2,500.00	\$ 2,500.00
51-30 WATER/SEWER	\$ 899.68	\$ 910.24	\$ 1,100.00	\$ 615.82	\$ 1,100.00	\$ 1,100.00
51-40 HEAT	\$ 2,630.98	\$ 2,294.79	\$ 3,650.00	\$ 3,436.50	\$ 3,650.00	\$ 3,650.00
51-50 TELEPHONE	\$ 2,168.72	\$ 1,519.78	\$ 2,000.00	\$ 919.88	\$ 2,000.00	\$ 2,000.00
65-62 PROGRAM EXPENSES	\$ 4,312.89	\$ 5,538.92	\$ 5,800.00	\$ 2,342.88	\$ 5,800.00	\$ 5,800.00
LIBRARY:	\$ 239,672.53	\$ 272,741.87	\$ 320,843.00	\$ 222,945.31	\$ 336,723.00	\$ 336,723.00

**TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Spent to 03/31/2023	FY 2024 Manager's Budget	FY 2024 Board's Recomm
800-01 DEBT SERVICE						
80-10 PRINCIPLE/LONG TERM DEBT	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00	\$ 62,500.00
80-11 PRINCIPLE/LONG TERM DEBT FIRE ST/	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
85-10 INTEREST/LONG TERM DEBT	\$ 28,576.38	\$ 27,523.25	\$ 26,358.00	\$ 13,483.50	\$ 25,090.00	\$ 25,090.00
85-11 INTEREST/LTD FIRE STATION	\$ 173,025.60	\$ 168,621.60	\$ 200,760.00	\$ 177,007.73	\$ 159,526.00	\$ 159,526.00
DEBT SERVICE:	\$ 504,101.98	\$ 498,644.85	\$ 529,618.00	\$ 492,991.23	\$ 487,116.00	\$ 487,116.00

850-01 INTERGOVERNMENTAL						
90-20 COUNTY TAX	\$ 357,113.56	\$ 363,323.75	\$ 376,096.00	\$ 376,095.35	\$ 391,140.00	\$ 391,140.00
90-10 MSAD #60	\$8,358,594.00	\$8,140,455.00	\$8,548,782.00	\$6,411,586.50	\$ 9,002,723.00	\$ 9,002,723.00
INTERGOVERNMENTAL:	\$8,715,707.56	\$8,503,778.75	\$8,924,878.00	\$6,787,681.85	\$ 9,393,863.00	\$ 9,393,863.00

* FY23 County Tax assessment is estimated as County budget was not finalized as of printing.

** FY23 Education appropriation is estimated as budget was not finalized as of printing.

920-01 PUBLIC AGENCIES / PUBLIC AGENCIES						
65-40 MEMORIAL DAY	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00
91-10 AMERICAN LEGION POST #79	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,200.00	\$ -	\$ -
91-15 SEACOAST SHIPYARD ASSOC	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
91-30 CHRISTMAS DECORATIONS	\$ 1,601.23	\$ -	\$ -	\$ -	\$ -	\$ -
91-40 COAST BUS SERVICE	\$ 18,300.00	\$ 20,000.00	\$ 23,000.00	\$ 23,000.00	\$ 25,760.00	\$ 25,760.00
91-99 VNA CORNERSTONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
PUBLIC AGENCIES:	\$ 23,101.23	\$ 21,700.00	\$ 26,200.00	\$ 24,200.00	\$ 27,460.00	\$ 32,460.00

928-91 BERWICK COMMUNITY MEDIA						
10-10 FULL TIME WAGES	\$ 42,198.00	\$ 44,791.35	\$ 47,280.00	\$ 35,465.83	\$ 71,213.00	\$ 71,213.00
10-20 PART TIME WAGES	\$ 11,546.63	\$ 15,310.25	\$ 17,840.00	\$ 10,538.50	\$ 19,216.00	\$ 19,216.00
10-80 LONGEVITY	\$ 150.00	\$ 200.00	\$ -	\$ -		
10-90 FICA	\$ 3,129.06	\$ 3,443.86	\$ 4,096.00	\$ 2,651.42	\$ 5,693.00	\$ 5,693.00
10-95 MEDICARE	\$ 732.00	\$ 805.36	\$ 957.00	\$ 620.24	\$ 1,330.00	\$ 1,330.00
20-30 RETIREMENT	\$ 4,276.26	\$ 4,668.56	\$ 4,920.00	\$ 3,617.64	\$ 7,407.00	\$ 7,407.00
20-40 ICMA	\$ 846.96	\$ 906.68	\$ 946.00	\$ 709.41	\$ 1,399.00	\$ 1,399.00
20-50 HEALTH INSURANCE	\$ 23,575.80	\$ 23,833.89	\$ 25,232.00	\$ 18,383.12	\$ 32,960.00	\$ 32,960.00
30-25 PRINTING	\$ 344.03	\$ 503.94	\$ 1,000.00	\$ 352.69	\$ 1,000.00	\$ 1,000.00
30-30 MATERIALS/SUPPLIES	\$ 1,694.57	\$ 1,376.68	\$ 1,500.00	\$ 1,138.86	\$ 1,500.00	\$ 1,500.00
30-50 CLOTHING	\$ 112.47	\$ 280.69	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
30-60 EQUIPMENT PURCHASES	\$ 7,313.39	\$ -	\$ 3,000.00	\$ 337.12	\$ 3,000.00	\$ 3,000.00
30-90 MISCELLANEOUS	\$ 70.97	\$ 351.31	\$ 1,000.00	\$ 2,438.75	\$ 1,000.00	\$ 1,000.00
40-10 LEGAL	\$ 850.00	\$ 870.00	\$ 2,000.00	\$ 750.00	\$ 2,000.00	\$ 2,000.00
40-30 MEMBERSHIPS	\$ 656.96	\$ 1,085.68	\$ 2,000.00	\$ 2,111.74	\$ 2,000.00	\$ 2,000.00
40-40 TRAVEL/TRAINING	\$ 174.07	\$ 101.22	\$ 500.00	\$ 304.74	\$ 1,500.00	\$ 1,500.00
50-25 EQUIPMENT MAINTENANCE	\$ 12,543.24	\$ 9,208.25	\$ 10,000.00	\$ 5,850.00	\$ 10,000.00	\$ 10,000.00
51-50 TELEPHONE	\$ 2,435.19	\$ 3,395.06	\$ 2,520.00	\$ 2,363.22	\$ 3,360.00	\$ 3,360.00
70-10 EQUIPMENT	\$ -	\$ 13,669.50	\$ 7,330.00	\$ 1,406.61	\$ 30,000.00	\$ 30,000.00
ESTIMATED COMCAST FRANCHISE INCOME	\$ (112,649.60)	\$ (124,802.28)	\$ (133,121.00)	\$ (89,039.89)	\$ (159,789.00)	\$ (159,789.00)
BCM:	\$ -	\$ -	\$ -	\$ -	\$ 35,789.00	\$ 35,789.00

950-01 OTHER / TRANSFERS						
90-30 PUBLIC FIRE PROTECTION	\$ 196,388.00	\$ 196,388.00	\$ 206,208.00	\$ 98,194.00	\$ 232,744.00	\$ 232,744.00
90-50 OPERATING TRANSFERS OUT	\$ 974,100.00	\$ 600,000.00	\$ 900,000.00	\$ 900,000.00	\$ 550,000.00	\$ 550,000.00
90-55 TRANSFERS TO C.I. FUNDS	\$ 162,000.00	\$ -	\$ 675,000.00	\$ 675,000.00	\$ 632,060.00	\$ 632,060.00
90-60 W.D. DEBT SERVICE	\$ 21,634.00	\$ 21,634.00	\$ 21,634.00	\$ 21,634.00	\$ 21,634.00	\$ 21,634.00
95-10 CONTINGENCY	\$ -	\$ -	\$ 81,091.00	\$ -	\$ 10,000.00	\$ 10,000.00
95-13 FF/EMT CONT	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -
TRANSFERS:	\$1,354,122.00	\$ 818,022.00	\$1,913,933.00	\$1,694,828.00	\$ 1,446,438.00	\$ 1,446,438.00

**TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Spent to 03/31/2023	FY 2024 Manager's Budget	FY 2024 Board's Recomm
950-02 OTHER / MISCELLANEOUS						
95-20 C/F STORMWATER ENG (U.S.)	\$ 23,513.51	\$ 22,977.77	\$ 28,151.00	\$ 16,518.11	\$ 21,950.00	\$ 21,950.00
95-22 C/F ADA REPAIRS	\$ -	\$ 276.12	\$ 10,728.00	\$ -	\$ -	\$ -
95-23 C/F ECON DEVELOPMENT	\$ 24,580.88	\$ 49,414.49	\$ 36,408.00	\$ 48,140.41	\$ 20,000.00	\$ 20,000.00
95-24 C/F DIGITAL COMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 28,260.00	\$ 28,260.00
95-40 C/F EMERGENCY MGMNT	\$ 160.00	\$ -	\$ 4,109.00	\$ 186.46	\$ 6,000.00	\$ 6,000.00
95-41 C/F TRIUMH	\$ -	\$ 230.85	\$ 3,907.00	\$ -	\$ -	\$ -
95-70 C/F KACTS GRANT	\$ -	\$ -	\$ 75,000.00	\$ 2,500.00	\$ -	\$ -
95-80 C/F UNFUNDED LIABILITIES	\$ 74,742.41	\$ -	\$ 45,597.00	\$ -	\$ -	\$ -
95-90 OVERLAY	\$ 49,907.00	\$ 23,529.10	\$ 113,413.00	\$ 10,276.69	\$ -	\$ -
MISCELLANEOUS:	\$ 172,903.80	\$ 96,428.33	\$ 317,313.00	\$ 77,621.67	\$ 76,210.00	\$ 76,210.00

**TOWN OF BERWICK, MAINE
FY 2023 - 2024 PROPOSED BUDGET**

202-09 STORMWATER	\$ 37,758.72	\$ -	\$ -	\$ 4,400.00	\$ -	\$ -
202-19 TOWN HALL	\$ -	\$ 43,620.00	\$ 136,750.00	\$ 59,904.00	\$ 150,000.00	\$ 150,000.00
402-01 POLICE CAPITAL	\$ 91,966.29	\$ 21,159.66	\$ 93,000.00	\$ 7,025.00	\$ 104,060.00	\$ 104,060.00
402-03 FIRE CAPITAL	\$ 266,308.61	\$ 124,647.81	\$ 150,000.00	\$ 22,986.25	\$ 95,000.00	\$ 95,000.00
502-01 HIGHWAY CAPITAL	\$ 138,860.64	\$ -	\$ 270,250.00	\$ 19,684.54	\$ 115,000.00	\$ 115,000.00
502-03 HIGHWAY IMPROVEMENTS	\$ 562,715.03	\$ 750,020.25	\$ 830,000.00	\$ 690,655.81	\$ 800,000.00	\$ 800,000.00
502-04 MDOT GRANT MATCH	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 100,000.00	\$ 100,000.00
502-07 TRANSFER STATION CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ 18,000.00
602-05 RECREATION CAPITAL	\$ 15,611.63	\$ 29,964.01	\$ 25,000.00	\$ 9,107.17	\$ 50,000.00	\$ 50,000.00
CAPITAL AND OTHER:	\$1,113,220.92	\$ 969,411.73	\$1,530,000.00	\$ 813,762.77	\$ 1,432,060.00	\$ 1,432,060.00
TOTAL:	\$ 9,454,702	\$ 9,333,055	\$ 12,056,721	\$ 8,588,783	\$ 10,452,565	\$ 10,457,565