

## L. FISCAL CAPACITY

### 1. Purpose

A comprehensive plan should examine fiscal trends in the town to strive for a stable tax rate to provide essential services to the citizens of South Berwick.

Specifically, this section will:

- a. summarize South Berwick's current fiscal conditions;
- b. discuss recent revenue and expenditure patterns;
- c. predict likely future revenue and expenditure trends; and
- d. assess South Berwick's capacity to finance capital expenditures for the next ten years.

### 2. Key Findings and Issues

South Berwick has a lower tax assessment per capita than most of its immediate neighbors. Property tax assessments and tax spending increased at an after-inflation rate of 25 percent between 1999 and 2002. This was somewhat faster than the York County average.

While expenditures continue to increase, a review of individual budget items between 1999 and 2002 reveals that several did not increase much over the rate of inflation. For example, town roads and bridges and winter road maintenance all had minor increases. Further increases are expected in solid waste. The greatest numerical increase was in education.

### 3. Public Opinion Survey and Community Vision Meeting Results

About 26 percent of respondents felt that property taxes were a problem, 57 percent felt that they were **not** a problem. There were also some comments about “uneven” assessment practices.

### 4. Valuations and Tax Assessment

South Berwick's ability to raise tax revenue is dependent largely on its tax base or valuation. As seen in Table L.1, South Berwick's valuation increased from approximately \$253 million in 1999 to approximately \$291 million in 2002. This is an increase of about 15 percent in four years. When these figures are adjusted for inflation, the total change is actually a increase of 7 percent.

There has also been an increase in the property tax burden. The total money raised through property taxes increased from \$4,680,013 in 1998 to \$6,224,840 in 2002 (as reported by the Maine Bureau of Taxation). This was an increase of 33 percent;

adjusted for inflation, this is an increase of 25 percent. Property tax assessments thus increased at a faster rate than the valuation growth over the four-year period. If property taxes continue to increase faster than the valuation growth, this would likely mean a greater burden on all taxpayers in town. Heavy reliance on property taxes as a source of municipal revenue, with intergovernmental revenues accounting for only 12 percent of revenues in 2000, means that future fiscal capacity is extremely sensitive to assessment growth.

**Table M.1**  
**State Equalized Valuation and Property Tax Assessment Trends**

Year	Valuation	Property Tax Assessment
	Current Dollars <sup>1</sup>	Current Dollars <sup>1</sup>
1999	\$252,973,700	\$4,680,013
2000	\$263,729,700	\$4,869,749
2001	\$277,889,700	\$5,696,738
1999-2002 Change	15%	33.00%

1 Unadjusted for inflation.

2 Adjusted for inflation.

**SOURCE:** Maine Bureau of Taxation, *Municipal Valuation Return Summary*.  
Inflation adjustments made using U.S. Dept. of Labor Consumer Price Index.

It is useful to compare valuation trends in South Berwick to those of other York County towns. As seen in Table M.2, South Berwick's 2002 valuation per capita was lower than all surrounding towns. On a per capita basis, the 2002 property tax assessment in South Berwick was \$933 (see Table M.2). This is about 35 percent lower than the York County average. Only the Town of Berwick has a lower property tax assessment per capita.

**Table M.2**  
**Valuation and Tax Spending (Assessment)**

	2000 Population	2002 Valuation	2002 State Valuation Per Capita	2002 Tax Assessment	2002 Tax Assessment Per Capita
South Berwick	6671	\$290,880,400	\$43,604	\$6,224,840	\$933
Berwick	6353	\$288,141,387	\$45,355	\$5,272,987	\$830
Eliot	5954	\$468,360,800	\$78,663	\$6,838,068	\$1,148
Kittery	9543	\$712,990,100	\$41,713	\$14,145,724	\$1,482
North Berwick	4293	\$349,016,330	\$81,229	\$5,270,146	\$1,228
Wells	9400	\$1,636,447,227	\$174,090	\$14,629,102	\$1,875
York	12854	\$2,564,460,490	\$199,507	\$26,268,720	\$2,045
York County	186742	\$14,847,002,232	\$79,505	\$234,851,155	\$1,258

*Source: Maine Bureau of Taxation, Municipal Valuation Return Statistical Summary, 2000 Census*

South Berwick's tax spending has experienced increases among its neighbors, increasing in nominal terms of 33 percent between 1999 and 2002, slightly outpacing the York County average of 28.5 percent. Table M.3 shows South Berwick's position relative to surrounding communities. Combined with Table M.2, the increases in expenditure on a percentage basis relative to surrounding communities still yields one of the lower assessments per capita in the region.

**Table M.3**  
**Tax Spending (Commitment) 1999-2002**

Community	1999	2000	2001	2002	Percent Increase 1999-2002	Percent Increase Adjusted for Inflation
South Berwick	\$4,680,013	\$4,869,749	\$5,969,738	\$6,222,840	33.00%	26.05%
Berwick	\$4,604,442	\$4,456,540	\$5,008,844	\$5,272,987	14.50%	7.50%
Eliot	\$4,599,871	\$4,809,033	\$5,841,460	\$6,838,068	48.70%	41.70%
Kittery	\$11,376,223	\$12,020,753	\$12,771,939	\$14,145,724	24.30%	17.30%
North Berwick	\$4,688,045	\$4,743,426	\$5,027,704	\$5,270,146	12.40%	5.40%
Wells	\$12,077,817	\$13,431,827	\$14,919,690	\$17,629,102	46.00%	39.00%
York	\$20,134,198	\$22,530,913	\$25,772,406	\$26,285,720	30.60%	23.60%
York County	\$182,767,051	\$194,054,917	\$216,442,344	\$234,851,155	28.50%	21.50%

*Source: Maine Bureau of Taxation, Municipal Valuation Return Statistical Summary*

Personal property, including business equipment, production machinery and equipment as well as other property accounts for 1.66 percent of South Berwick's total valuation. This is significantly less than the York County total of 4.81 percent, as shown on table M4 and the third lowest of the surrounding towns. Industrial and commercial growth adds to this value and can reduce demand on taxing only real property.

**Table M.4**  
**Total Valuation by Type, 2002**

Town	Business Equipment	Percent	Production Machinery & Equipment	Percent	Total Personal Property	Percent
South Berwick	\$155,200	0.05%	\$2,769,500	0.95%	\$4,831,400	1.66%
Berwick	\$638,008	0.22%	\$3,910,723	1.36%	\$9,245,987	3.21%
Eliot	\$1,232,200	0.26%	\$6,267,300	1.34%	\$7,499,500	1.60%
Kittery	\$13,204,671	1.85%	\$22,483,629	3.15%	\$35,688,300	5.01%
North Berwick	\$0	0.00%	\$118,548,530	33.97%	\$118,548,530	33.97%
Wells	\$27,119,571	1.66%	\$29,119,680	1.78%	\$56,239,251	3.44%
York	\$2,453,851	0.10%	\$13,116,933	0.51%	\$18,592,690	0.73%
York County	\$108,630,331	0.73%	\$531,326,663	3.58%	\$714,377,777	4.81%

*Source: Maine Bureau of Taxation, Municipal Valuation Return Statistical Summary*

### 5. Current and Future Revenue Trends

Education remains the single largest expenditure in South Berwick. Table M.5 compares state school subsidies and local appropriations for education. Overall school spending in SAD 35, of which South Berwick is a member, increased at a nominal rate of 43.6 percent between 1997 and 2002. Maine's school funding law provides limited aid for towns with high valuation, meaning that the basic source of revenue for education and most other town services comes from property taxes.

**Table M.5**

***S.A.D. #35 State School Budgets and State Aid Expenditures***

Year	Total State Allocation	Municipal Amount	Total Budget
1997-1998	\$7,675,989	\$5,498,026	\$14,041,527
1998-1999	\$9,842,644	\$5,783,993	\$16,231,952
1999-2000	\$10,300,944	\$6,113,820	\$17,134,727
2000-2001	\$10,578,296	\$6,474,538	\$17,772,711
2001-2002	\$10,536,015	\$8,501,239	\$19,490,058
2002-2003	\$10,163,122	\$9,285,553	\$20,163,157
% increase	32.4%	68.9%	43.6%

<sup>1</sup> These figures are from the school's fiscal year and may differ from town figures, which are based on the calendar year.

Source: Town Reports as compiled by the HCPC.

The Maine Department of Transportation provides funding to assist in the maintenance of roads. This revenue source, amounting \$79,000 in 2001, covers less than 10 percent of Public Works expenditures for the Town.

The Town receives excise taxes on motor vehicles and boats. Generally, excise taxes have increased as population growth continues. Slowing population growth will likely yield lesser growth in excise tax revenue growth. This source accounted for 12 percent of revenues in 2000.

The Town also receives a variety of non-tax revenues including license and permit fees, charges for services, fines and penalties, interest income and miscellaneous sales, grants and donations.

The Town charges for a variety of licenses and permits including: weapons permits, marriage and birth certificates, building permits, subdivision fees, planning review fees, alarm fees, police reports, accident reports and zoning variances.

The Town charges for services provided to other governmental and quasi-governmental entities as well as to the public, including dispatch services, solid waste transportation, police special details, Town Hall room rental, recreation programs and bookkeeping.

Fines and penalties consist of parking fines, tax lien costs, book fines and other ordinance fines.

The Town also receives revenue from recycled material sales, sale of used equipment and reimbursement for lost property tax dollars for libraries, tree growth, park maintenance, snowmobile registration, general assistance reimbursement and veteran's exemption reimbursement.

Interest on investments has realized small growth during the past several years, as interest rates have remained low.

Diversifying the Town's revenue sources through exploration of additional non-tax revenues will be a priority. Fees for services can allow expansion of service provision without requiring subsidization through general property tax revenues.

## **6. Current and Future Expenditure Trends**

Table M.6 compares selected expenditures between 1993 and 2003 adjusted for inflation. The most rapid spending increases were in administration and the fire department. Education spending roughly kept pace with inflation, while insurance and street light costs have declined over the period. Winter roads and solid waste costs also increased significantly over the decade.

Recent changes in the state's municipal road reimbursement formula restrict how state money can be spent. Funds may be used only for capital projects such as building and rebuilding of roads and hot-topping projects with a 2-inch minimum layer of pavement.

The Town maintains a capital improvement plan. The impacts of new development are considered relative to the Town's capacity to provide municipal services. At this time, there is no mechanism, such as impact fee assessments, to offset the costs of growth. The tool currently available for managing demands on services is a reliance on requiring phasing of developments so that municipal services can be expanded in a parallel fashion.

**Table M.6**  
**Comparison of Selected Expenditures**

	1993 Expenditures	1993 Expenditures in 2003 Dollars	2003 Expenditures	% change adjusted for inflation
Administration	\$54,679	\$72,821	\$146,003	100%
Roads & Bridges	\$219,300	\$292,063	\$450,700	54%
Winter Roads	\$69,199	\$92,159	\$174,439	89%
Solid Waste	\$144,794	\$192,836	\$374,064	94%
Fire Department	\$58,166	\$77,465	\$154,855	100%
Social Security	\$63,281	\$84,277	\$119,872	42%
Insurance	\$41,553	\$55,340	\$44,758	-19%
Education	\$2,240,932	\$2,984,467	\$4,010,332	34%
Library	\$35,818	\$47,702	\$77,981	63%
Street Lights	\$31,550	\$42,018	\$34,446	-18%

Source: Town Reports, Bureau of Labor Statistics (CPI-Boston 5/93 & 5/03)

The Town maintains a healthy undesignated fund balance for the purpose of funding operations prior to collection of tax revenues. Consistent appropriations to this fund have resulted in a surplus level adequate for more than four months of operation expenses. Current Town policy seeks maintaining a surplus adequate for at least three months.

## 7. Municipal Debt and Capital Financing

South Berwick presently has a relatively low volume of debt when compared to the maximum debt allowed by state law. Towns may borrow up to 15 percent of their total state valuation, which in South Berwick's case would be about \$20 million in 2000. In 2000, the Town's direct outstanding long term debt was equal to 0.66 percent of property valuation.

The larger portion of Town debt, the proportionate share of MSAD #35's debt, is related to school expansion. At the present time, adequate school capacity is provided and further growth of this debt is not likely. In 2001, the Town's share of this debt, 43.11 percent, amounted to \$9,682,452.

**Table M.7**  
**Long Term Debt by Type**

Lender	Description	Interest	Payments	End	Amount Outstanding 6/30/03
Maine Municipal Bond Bank	Capital Improvement 1988B	5-7.5%	\$1,500-\$6,731	2004	\$13,325
Maine Municipal Bond Bank	Capital Improvement 1988C	6.5-7.4%	\$10,000	2008	\$60,000
Maine Municipal Bond Bank	Capital Improvement 1995B	5.508-6.208%	\$70,000	2015	\$910,000
Fleet Bank	Capital Improvement 1990	7.05-7.35%	\$50,000-\$56,000	2010	\$415,000
Kennebunk Savings Bank	Copier 2001	4.91%	\$6,817	2004	\$12,604
Kennebunk Savings Bank	Computers 2002	4.25%	\$14,912	2004	\$28,000
Citizens Bank	Computer Software 2002	3.10%	\$7,333	2005	\$22,000

**Table M.8**  
**Long Term Debt by Annual Payment**

Year	Principal	Interest	Total
2004	\$168,950	\$87,436	\$256,386
2005	\$169,645	\$77,563	\$247,208
2006	\$142,334	\$67,363	\$209,697
2007	\$130,000	\$58,691	\$188,691
2008	\$130,000	\$50,374	\$180,374
2009/2013	\$510,000	\$136,222	\$646,222
2014/2018	\$210,000	\$19,555	\$229,555
<b>TOTAL</b>	<b>\$1,460,929</b>	<b>\$497,204</b>	<b>\$1,958,133</b>

## 8. Capital Investments Plan

### *Capital Expenditure Strategy*

South Berwick must make capital investments in order to meet the needs of the community in a cost effective manner. Possible capital investments include such things as road reconstruction, fire engines, trucks for snow plowing, building repairs, road upgrades and improvements to public property. Capital investments can have a large impact on the budget, becoming obvious targets when it comes to trimming the budget.

In communities that do not have a capital improvements program, individual departments plan for capital investments, often with very little communication between departments. For example, if the fire department needs a new truck, funds for the truck are included in the department's budget, regardless of other community capital needs. Such communities often defer needed capital spending when there is a budget crunch, and approve whatever is proposed when funds are available. This can result in scarce capital dollars being spent on projects that do not reflect the greatest community needs. It can also result in unexpected emergency expenditures when a piece of equipment fails because it was kept in service beyond its useful life.

South Berwick has had a capital improvements program (CIP) on an ongoing basis. Individual departments have prepared capital spending plans which are included in an on-going CIP.

### ***What is a Capital Improvement Program?***

A capital improvements plan is a long-range plan (usually 5 years) for funding needed capital improvements on a rational and systematic basis. A capital improvements program identifies the capital expenditure needs of the community, it evaluates the priority of the various needs, and structures a spending program for meeting the more important of these needs on an affordable basis.

In general, a capital improvements program includes the following components:

- 1. Needs Identification.** Capital needs (generally in excess of \$5,000) are identified on a department-by-department basis for a 5-year period.
- 2. Prioritization of Need.** Since capital needs almost always exceed available dollars, the identified needs are prioritized. In larger communities, these priorities are often first established by individual departments, then adjusted within departments and between departments, generally according to predetermined criteria established by a manager or administrator, and council, and often with the assistance of a budget committee.

3. **Funding Strategy.** The next step is the development of a funding strategy. This includes a determination of alternatives for funding specific items such as general fund revenues, Federal and State funds, lease/purchase, bonds, etc. It is also important to determine how much debt the community can or is willing to undertake, and whether increased taxes or fees can be part of the funding mix.
4. **Preparation of CIP.** A 5-year capital improvements program is then prepared, usually by the manager/administrator and council, with projected or possible capital expenditures spread out over the 5-year period. The first year of the CIP generally only includes the highest priority projects which the community can afford to fund. Items in successive years generally have a lower priority. The 4th or 5th year of the CIP sometimes includes items that would be desirable to fund, but which are not absolutely essential.
5. **Annual Update.** A CIP is useful for about a year, then should be updated. In Maine, a number of communities update their CIP annually so that it continues to guide local capital investments. An annual update provides a degree of certainty as to how funds will be spent. However, it does not lock the community into the identified expenditures. Changes in the CIP can be made as emergencies arise or as priorities shift.

#### *Funding Capital Improvements*

There are a number of ways in which South Berwick can pay for its capital expenditures. Options include the following:

1. **Line Item in Budget.** Funds for some capital items, particularly recurring expenditures (e.g. police cruisers, paving) can be included as a line item in the annual budget, particularly if the community is spending the same amount every year on a particular item such as police cruisers. This is essentially a "pay as you go" approach, and is attractive because capital needs are met on an on-going, routine basis, and the community doesn't have to borrow money. Budget line items can work for smaller items, but are not practical for larger, one-time expenditures such as a fire truck or a new library.
2. **General Obligation Bonds.** A general obligation bond allows a community to spread out the costs of a major project. Since there will be a future benefit in most cases, it makes sense to pay for some of the project with future dollars. The down side, of course, is that the community is charged interest on the bonds. Interest payments represent a commitment of funds that could otherwise be used for something else.
3. **Fees.** Fees can be used to offset some of the capital costs involved in providing municipal services, although they generally are not a significant part of the municipal budget.

By way of example, adopting a "pay-by-the-bag" trash disposal system (now used in more than 50 Maine communities) would probably reduce trash volumes and generate additional revenues that could be ear-marked for waste-related capital expenditures.

4. **Privatization.** Communities across the country have turned to privatization of services as a way of reducing costs with mixed results. Privatization is not a way to fund needed capital expenditures, but it can reduce or eliminate the need for certain capital expenditures, such as construction equipment.
5. **Service Reductions.** Reducing services cannot fund capital improvements, but it can cut capital costs, thereby freeing up public money for other uses. A number of Maine communities have turned to this option to save money.
6. **Reserve Accounts.** Reserve accounts represent a "save for the future" approach to funding capital improvements. Separate reserve accounts are established, and appropriations are made to these accounts on an annual basis. Appropriations and interest accumulate until it is time for a planned expenditure to be made.

There are several advantages to reserve accounts:

- a. **Costs are spread out.** Accumulated funds cushion the shock that might otherwise occur when a very large expenditure must be made in a given year. Reserve accounts allow the "bumps" in needed capital expenditures to be smoothed out over time. Reserve accounts ensure that a community appropriates about the same amount of money each year, rather than the actual amount needed to cover expenditures in any given year.
- b. **Money is saved.** Rather than paying interest on borrowed money for a capital expenditure, the community receives interest while the money is maintained in the reserve account.
- c. **Funds are earmarked.** Money which is put into a reserve account is specifically earmarked for a certain purpose. It represents a municipal commitment that has the support of the community. As such, funds cannot be withdrawn casually for other purposes.

The major drawback of reserve accounts is that it is difficult for a cash starved community to set funds aside for future use when there are serious, unmet needs that have to be addressed immediately.

7. **Grants.** Some communities, such as Biddeford, have been very aggressive about funding needed capital improvements through grants. Biddeford has used the Community Development Block Grant program to undertake major public facility improvements in low income neighborhoods, and to make numerous downtown improvements. It appears South Berwick could increase the extent to which it pursues these programs.
8. **Lease Purchase.** Increasingly, some communities are using lease/purchase as an effective technique for funding equipment and vehicle needs. A lease/purchase arrangement allows costs to be spread out over time, and gives the community the option of eventually purchasing the item or turning it in at the end of the lease period.

#### *Capital Improvement Needs*

Table M.7 contains a summary of top priority capital needs compiled by the South Berwick Town Manager and Town Council. This compilation represents the current capital improvements program. The list of priority needs includes only those projects which the Town feels it can afford over the next five years.

## SOUTH BERWICK COMPREHENSIVE PLAN – 2004 FISCAL CAPACITY

CAPITAL RESERVE ACCOUNTS	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
<b>PUBLIC WORKS</b>	\$ 95,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
<i>Equipment &amp; Facilities Capital Reserve</i>	Modify 89 Ford (25K)	Replace 96 F150 with F250 (27K)	Replace 97 F450 (40K)	Replace 91 Ford Dump (95K)	Replace Front End Loader (135K)	Replace Chipper (35K)	Replace Backhoe (100K)	Replace Skid Steer Loader (35K)	Replace 2000 Sterling Dump (100K)	Replace 2001 Sterling Dump (100K)
	Replace 98 Rolloff @ (75K)		Replace 95 F350 (40K)			Replace 89 Dump (100K)				
	Replace 2000 Ranger w/F350 (27K0)									
<i>Current Balance \$36,500</i>										
<i>Approx. Carry Forward</i>	\$ 4,500	\$ 77,500	\$ 97,500	\$ 102,500	\$ 67,500	\$ 37,500	\$ 42,500	\$ 112,500	\$ 117,500	\$ 122,500
<b>ROAD REPAIR</b>	\$ 300,000	\$ 400,000	\$ 400,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 450,000	\$ 450,000
<b>SIDEWALK PROGRAM</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
<b>RECREATION FIELDS &amp; FACILITIES</b>	\$ -	\$ 10,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>MUNICIPAL FACILITIES RESERVE</b>	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<i>Current Balance \$48,500</i>										
<i>Approx Carry Forward</i>	\$ 50,800	\$ 60,800	\$ 70,800	\$ 80,800	\$ 90,800	\$ 100,800	\$ 112,800	\$ 124,800	\$ 136,800	\$ 148,800
<b>FIRE DEPARTMENT</b>	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<i>Equipment Capital Reserve Account</i>		Replace Car with SUV (25K)	Replace Boat, Motor, Trailer (20K)					Replace Engine 1 (320K)		
<i>Current Balance \$95,000</i>										
<i>Approx. Carry Forward</i>	\$ 76,350	\$ 91,350	\$ 111,350	\$ 151,350	\$ 201,350	\$ 251,350	\$ 301,350	\$ 31,350	\$ 81,350	\$ 131,350
<b>LIBRARY BUILDING</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>NATURAL RESOURCES AND RECREATIONAL DEVELOPMENT</b>		\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*see Natural Resources Goal MM and Land Use Goal H7*

## SOUTH BERWICK COMPREHENSIVE PLAN – 2004 FISCAL CAPACITY

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
<b>TOTAL TOWN CAPITAL INVESTMENTS</b>	\$ 540,000	\$ 670,000	\$ 680,000	\$ 700,000	\$ 710,000	\$ 720,000	\$ 727,000	\$ 727,000	\$ 752,000	\$ 752,000

<b>WATER CAPITAL PROJECTS</b>					
<b>SHORT TERM 2004 – 2008</b>	<b>Cost</b>	<b>INTERMEDIATE TERM 2009 – 20013</b>	<b>Cost</b>	<b>LONG TERM 2014 – 2023</b>	<b>Cost</b>
Willow Drive Auxiliary Generator	\$72,000	Vine Street Water Main Replacement	\$59,000	Front Street Water Main Replacement	\$65,000
Railroad Avenue Water Main Replacement	\$101,000	Hydrogeologic Assessment of Willow Drive	\$40,000	Akron Street Water Main Replacement	\$40,000
Academy Street Water Main Replacement	\$400,000	Hydrogeologic Assessment of Blackmore	\$40,000	High Street Water Main Replacement	\$65,000
Grant & Webster Street Water Main Replacements	\$83,000	Interconnection with Rollinsford System	\$175,000	Land Acquisition for Wellhead Protection	\$200,000
Upgrade Meter Reading System to Automatic Read	\$60,000	Interconnection with North Berwick System	\$100,000	1.0 MG Water Storage Tank	\$800,000
Spring Street Water Main Replacement	\$57,000	New 330000 Gallon Storage Tank on Great	\$500,000	<b>Total</b>	<b>\$1,170,000</b>
SCADA and GIS enhancements	\$175,000	New Interconnection from Agamenticus Wells	\$60,000		
Willow Drive Iron and Manganese Removal Facility	\$1,365,800	Develop New Well Supply in Route 236	\$2,500,000		
Land acquisition for Wellhead Protection	\$100,000	Land acquisition for Wellhead Protection	\$100,000		
<b>Total</b>	<b>\$2,413,800</b>	<b>Total</b>	<b>\$3,574,000</b>		

**SEWER CAPITAL PROJECTS**

*Future pump station costs to be paid by developers*

**SCHOOLS**

*Current capacity meets anticipated needs*