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2019

## Town of Frenchville Maine Annual Report 2019

Frenchville, Me.

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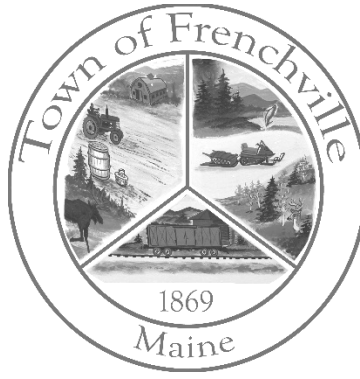
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# 2019 ANNUAL REPORT

For Fiscal Year Ending Decemeber 31, 2019





**ANNUAL TOWN REPORT  
FOR FISCAL YEAR ENDING  
DECEMBER 31, 2019**

**PO BOX 97, 285 MAIN STREET  
FRENCHVILLE, ME 04745  
PHONE NUMBER: 543-7301**

Town Manager: **Ryan E. Pelletier** [TOWNMANAGER@FRENCHVILLE.ORG](mailto:TOWNMANAGER@FRENCHVILLE.ORG)  
Town Clerk: **Susette Zetterman** [TOWNCLERK@FRENCHVILLE.ORG](mailto:TOWNCLERK@FRENCHVILLE.ORG)  
Deputy Clerk: **Abriana DeLena** [DEPUTYCLERK@FRENCHVILLE.ORG](mailto:DEPUTYCLERK@FRENCHVILLE.ORG)

**WEBSITE:**

[WWW.FRENCHVILLE.ORG](http://WWW.FRENCHVILLE.ORG)



**TOWN OFFICE HOURS:  
MONDAY THROUGH FRIDAY  
8:00 AM TO 4:30 PM**

# 2019 MUNICIPAL DIRECTORY

## **ADMINISTRATION/TOWN OFFICE:**

Ryan E. Pelletier, Town Manager  
Susette Zetterman, Town Clerk  
Abriana DeLena, Deputy Clerk

## **PUBLIC WORKS:**

Eric I. Blanchette, Road Commissioner  
Chad Ouellette  
Randy Dumais

## **WASTEWATER TREATMENT PLANT**

	<b>EXP DATE</b>
Andre Gendreau, Superintendent	N/A
Yvon Dube, BOS Rep.	

## **FIRE DEPARTMENT:**

Peter Parent, Fire Chief	Michael Michaud
Gary Paradis, Asst Chief	Andrew Guerrette
Adam Paradis, Treasurer	Ken Hebert
Chad Ouellette, Secretary	Reno Voisine
Eric I. Blanchette, Captain	Ian Dionne
Ivan a. Blanchette, Captain	Mark Albert
Dean R. Lavoie, Captain	Yvon Dube
Roger Dube, Captain	Jacob Bernier
Danny Ouellette	Michael DeMontigny
Maurice Guerrette Jr.	Bert Albert
Lloyd Paradis	Zachary DeMontigny
Lance Bouley	Dale Roy
Breanna Lavoie	Corey Paradis
Bryan Roussel	

## **FIRE WARDEN:**

Gary Paradis

## **CDBG GRANT WRITER:**

Cindy Bouley

## **CODE ENFORCEMENT/PLUMBING INSPECTOR:**

	<b>EXP DATE</b>
Robert C. Ouellet	Apr-21

## **BOARD OF SELECT PEOPLE:**

	<b>EXP DATE</b>
Percy Thibeault, Chair	Mar-21
Yvon Dube, Co-Chairman	Mar-22
Clarence Roy	Mar-21
Nancy Dube	Mar-22
Micah Berube	Mar-20

## **SCHOOL BOARD DIRECTORS:**

	<b>EXP DATE</b>
Rose McQuarrie, Frenchville Chairperson	Mar-20
Melissa M. Paradis, Frenchville	Mar-21
Joshua Desjardin., Frenchville	Mar-22
Casey Cote, Frenchville	Mar-22
Lana Cyr, Frenchville	Mar-21
Jean Martin, St. Agatha	Jun-20
Alex Zetterman, St. Agatha	Jun-22
Gerard Castonguay, St. Agatha	Jun-21

## **SUPERINTENDENT OF SCHOOLS:**

Benjamin Sirois

## **DR. LEVESQUE SCHOOL**

Lisa M. Bernier, Principal

## **ST JOHN VALLEY TECHNOLOGY CENTER:**

Kevin Lavoie, Director

## **WISDOM HIGH SCHOOL:**

Ralph Fantasia, Jr., Principal

## **PLANNING BOARD:**

	<b>EXP DATE</b>
Maurice Dube	Apr-20
Lloyd P. Paradis	Apr-21
Robert V. Paradis	Apr-21
Dale B. Roy	Apr-21
Aurel E. Lavoie	Apr-22
Daniel Paradis	Apr-22

# 2019 MUNICIPAL DIRECTORY

## **ANIMAL CONTROL OFFICER:**

Vacant	<b>EXP DATE</b> Apr-21
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## **HEALTH OFFICER:**

Donna Picard	<b>EXP DATE</b> Apr-20
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## **BUDGET COMMITTEE:**

Vernon Labbe	<b>EXP DATE</b> Mar-20
Daniel M. Pelletier	Mar-20
Aurel E. Lavoie	Mar-21
Gary Paradis	Mar-21
Jeremy Pelletier	Mar-21

## **ZONING BOARD OF APPEALS**

Adam Paradis	<b>EXP DATE</b> Apr-20
Carl Sousa	Apr-21
Ronnie Picard	Apr-21
Brian Roy	Apr-21

## **NORTHERN AROOSTOOK REGIONAL AIRPORT**

Matt Derosier	Manager
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## **NORTHERN AROOST. REGIONAL AIRPORT AUTHORITY BOARD:**

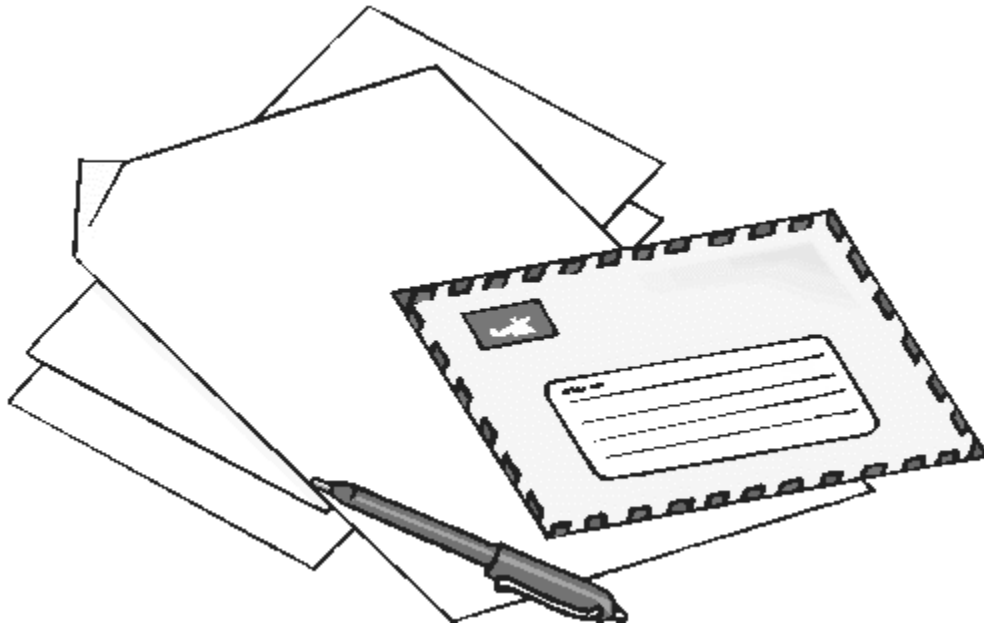
	<b>EXP DATE</b>
Percy Thibeault, Primary	Mar-20
Adam Paradis, Alternate	Apr-21

## **NORTHERN AROOSTOOK REGIONAL SEPTAGE BOARD:**

Paul Bernier, Administrator	County
Ryan E. Pelletier	Frenchville
Aubrie Michaud	St. Agatha

## **VALLEY RECYCLING FACILITY**

Charles Pelletier	Supervisor
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# LEGISLATIVE LETTERS



Roland Danny Martin  
P.O. Box 97  
Sinclair, ME 04779  
(207) 231-1358  
Danny.Martin@legislature.maine.gov

# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469

Dear Frenchville Residents:

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

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

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

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

I continue to serve as House chair of the State and Local Government Committee, where we will tackle policy relating to municipal governments, the operation of state government and Maine's unorganized territories.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is [Danny.Martin@legislature.maine.gov](mailto:Danny.Martin@legislature.maine.gov). My phone number is (207) 231-1358. Thank you again for giving me the honor of representing you in Augusta.

Respectfully,

A handwritten signature in cursive script, appearing to read 'Danny'.

Roland "Danny" Martin  
State Representative

District 150 Frenchville, Grand Isle, Madawaska, Sinclair, St. Agatha and Van Buren



**Troy D. Jackson**  
President of the Senate

**THE MAINE SENATE**  
129th Legislature

3 State House Station  
Augusta, Maine 04333

December 23, 2019

Dear Residents of Frenchville,

Thank you for the opportunity to serve again as your State Senator. It is a true honor to represent you, your family, and our area in the Legislature.

This session, my colleagues elected me to serve as President of the Maine Senate. In this new role, one of my first acts was to change the seating in the Senate Chamber so that Democrats and Republicans would now sit side-by-side together. I knew that if we wanted to accomplish great things for our state, we would need to work together to do so.

This past year, my colleagues and I successfully took on Big Pharma and won. We passed a reform package to lower the outrageous costs of prescription drugs while also improving reimbursements for rural hospitals in our state. I was also proud to sponsor a new law that will allow for a potato processing facility to be built in the town of Washburn. This law will create new jobs and spur investment in Aroostook County while promoting Maine produce. Lastly, we passed a budget that doesn't raise taxes and actually provides \$130 million in property tax relief.

This is only a small sampling of some of the things we were able to accomplish last session. As always, I know there is more work to do to make Maine a great place to live. I promise to continue that fight when the next legislative session begins in January.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. You can also go to [www.troyjackson.org](http://www.troyjackson.org) to find out more about what I am working on in Augusta or sign up for my newsletter.

Sincerely,

A handwritten signature in black ink, appearing to read "Troy Jackson".

Troy Jackson  
Senate District 1

*State House (207) 287-1500 \* TTY (207) 287-1583 \* Fax (207) 287-5862 \* Toll Free 1-800-423-6900  
Email: [Troy.Jackson@legislature.maine.gov](mailto:Troy.Jackson@legislature.maine.gov) \* Web Site: [TroyJackson.org](http://TroyJackson.org)*





**Jared Golden**  
Congress of the United States  
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

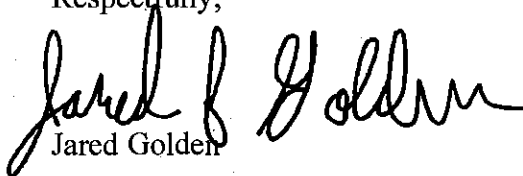
On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

  
Jared Golden



Janet T. Mills  
GOVERNOR

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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends,

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

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

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

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

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

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

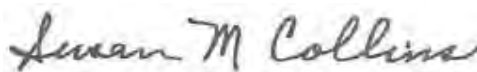
Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

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

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

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



# ADMINISTRATION LETTERS & REPORTS



To the Board of Selectmen and Residents of Frenchville:

It is with great pleasure that I present to you the citizens of Frenchville, our Annual Town Report for 2019. It was filled with many town accomplishments of which I am glad to be a part of. The Town of Frenchville is fortunate to have a dedicated, committed staff working hard at their missions and helping us meet our challenges. The year 2019 was no exception.

March 16<sup>th</sup> will be five years that I have had the honor and privilege of serving as your Town Manager. Within this five year period of time, I have listened and heard the direct needs of the Town of Frenchville. I have highlighted some of our accomplishments below:

- **Town of Office** – All Services that are now online along with providing maximum services by our Clerks that a Town Office can offer to our Community Members.
- **Recreation Department**- In our past reports we have removed the old skating rink structure that was in place for over 20yrs and now have replaced it with a smaller but more efficient circular rink that is more efficient and level to place ice applications on. We have also revamped the existing skating rink building this fall and winter to make it more efficient and user friendly for many years to come.
- **Public Works Equipment**- We replaced 2 Plow Truck Units with two newer up to date plow trucks that I believe will be a savings in maintenance and will also provide our employees with two vehicle's that will provide a safer and more reliable units complete the tasks at hand.
- **Public Works**- Completed one of the largest paving and road projects in the history of Frenchville along with yearly culvert exchanges, paving, signage, ditching and necessary exterior projects that was due on all our department buildings.
- **Heritage Park**- With the last five years of construction and planning between the Town of Frenchville and the Raymond Family and countless volunteers, we have now a site that is now being recognized by countless agencies around by the State of Maine/Community Members/Surrounding Towns for all the hard work and dedication that has been completed.
- **Community Center**- Up to date, the Community Center has been updated and now in compliance with the Fire Marshals Citations. We have also changed all the lighting from top to bottom with LED Lighting that doesn't only benefit our electric bill, but also provides a lighting that provides to our community and the renter the best lighting that is currently available.
- **Communication**-created a Facebook Page to publicize all activities and promote the Towns accomplishments or notifications.
- **150<sup>th</sup> Year Celebration**- With having been involved directly in all of our activities for this celebration, I couldn't be any prouder of all the dedicated Volunteers, Employees, Selectman's and Community members for all there hard work and dedication for making our Celebration a complete success!

In closing, I am proud of the many accomplishments of the people that tirelessly work to provide the essential services to the citizens of this community. I would like to acknowledge and thank all the dedicated residents, businesses, department heads, employees, and volunteers who are continually working to make the Town of Frenchville a better place in which to live. Finally, I would like to express my sincere gratitude to the Board of Select Persons for granting me the opportunity to serve your community. As your Town Manager, I look forward to working with each of you, in serving the residents of Frenchville.

Respectfully Submitted

Ryan E. Pelletier  
Town Manager  
Frenchville, Maine





**Town of Frenchville**  
Public Works Department  
Eric Blanchette  
207-543-6402

[publicworks@frenchville.org](mailto:publicworks@frenchville.org)

P.O. Box 97  
Frenchville, ME 04745

## Public Works Department Annual Report

Dear Citizens of Frenchville,

It is my pleasure to be writing this letter to you, on behalf of the Public Works Department. Looking back on 2019 this department has been providing efficient and professional work throughout the town.

Public Works maintains over 30 miles of road, about 17 miles of them are paved surface and 13 miles of them are gravel surface. The 2019 winter season the public works crew was out in a timely manner to clear the roads of snow and to apply salted sand. We received about 164" of snow in 2019 which made it the 3<sup>rd</sup> snowiest winter on record for this area. The record of 197.8" was set in 2008.

Here are a few of the projects that were completed during the summer & winter months of 2019:

- ❖ Assisted the Rec department with ice making for the skating rink
- ❖ Fabricated a summer time wheel kit for the snowmobile clubs rescue sled that the fire department uses for snowmobile accidents and now with the wheels can be used for ATV accidents
- ❖ Paved the Town Office, Fire Dept & Public Works Parking Lots
- ❖ Helped complete some of the ground work at the Heritage Park
- ❖ Worked with town staff and event committee members to set up tents, buildings & parks to celebrate the towns 150<sup>th</sup> anniversary
- ❖ Participated in 2 "Touch A Truck" Events that benefited the Edgar J. Paradis Fund
- ❖ Replaced 5 cross culverts. 1 on Church Ave, 1 on Gagnon Ave, 1 on Roy St. and 2 on Chasse St.
- ❖ Replaced 3 driveway culverts. 1 on Starbarn Ave. and 2 on Nelson Ave.
- ❖ Cleaned out just over 3000' of ditches that were full of dirt/silt/mud in various locations on Gagnon Ave, Pelletier Ave, Chasse St, Nelson Ave, Paradis Ave and Roy St.

In 2020 we anticipate replacing more culverts and cleaning out the ditches and shoulders of roads that have not yet been touched and continuing to maintain the roads that have been.

Lastly, I want to thank the landowners for their continued use of their land to maintain the town's roads during the sometimes harsh winter months. It is truly a great help. I would also like to thank Chad Ouellette, who has been serving the town for over 12 years and Randy Dumais, who has been serving the town for almost 3 years. The Public Works staff works countless hours and put in a tremendous amount of Dedication & Pride into maintaining the roads, buildings and equipment of the Town of Frenchville.

Respectfully submitted,

*Eric Blanchette*

Eric Blanchette  
Public Works Director

### Office Hours

Summer (May – October) 6:00am-  
5:00pm Monday thru Thursday

Winter (November – April) 7:00am-  
4:00pm Monday thru Friday



*Un Petit Village Avec Un Grand Coeur*

*A Small Town With A Big Heart*



**TOWN OF FRENCHVILLE**  
FIRE DEPARTMENT  
**Call 911**  
Peter Parent (207-543-6402)  
PO BOX 97  
Frenchville, ME 04745

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To; The Board of Selectmen, Town Manager and Citizens of Frenchville

With the year of 2019 we had 22 calls which involved Home fires, Vehicle Fires, EMS Assist in town and Mutual Aid Calls in surrounding towns. We had very little property loss. This can only be achieved by your help in fire prevention and keeping your home clean of fire hazards.

We had our 150 Centennial Celebration this year. We served food on this weekend to the citizens of Frenchville and had a great time. The Parade which was sponsored by the Centennial Committee was one of the biggest and nicest which was enjoyed by all. A time to show off our equipment.

We visited the Kindergarten and First grade class which was a huge success. We have been visiting local businesses to familiarize ourselves with their structure to better our response in case of fire. We hired four new members which brings our total to 27 members.

The only way to stay fire free is to be very careful with fire at all times, be it at home or work. If you have any questions, please feel free to contact any member or myself anytime time of day for any concerns you have.

I would like to Thank the Citizens of Frenchville, Board of Selectmen, Town Manager, fellow Department Heads and Municipal Employees for supporting the Fire Department. A Special Thank You to the Officers, Members and Family Members for their devotion to our Fire Department to provide our community with Fire and Rescue protection.

Thank You to Everyone for Your support,

*Peter Parent*

Peter Parent  
Fire Chief



### **Vital Statistics**

Births: 12

Deaths: 13

Marriages: 5



### **Recreational Licenses**

#### **Snowmobile**

- Residents: 98
- Non-Residents: 17

#### **ATV Registrations**

- Residents: 138
- Non-Residents: 3

#### **Boat Registrations: 69**

#### **Hunting & Fishing**

- Residents: 79
- Non-Residents: 6



### **Dog Licenses**

Spayed/Neutered: 71

Not Spayed/Neutered: 19



### **Vehicle Registrations: 1390**



### **Building & Plumbing Licenses:**

Building: 17

Plumbing: 8



### **Registered Voters: 811**

Democrats: 416

Republicans: 123

Un-enrolled: 227

Green Independent: 44

### **Voter Participation:**

March Municipal –	69 Voters
June State –	No Election
Nov State Referendum –	85 Voters





# ORGANIZATIONS, CLUBS, & BOARDS

## FRENCHVILLE HERITAGE PARK

The Frenchville Heritage Park Committee was very busy in 2019. Through the Maine State Department of Recreation, we were able to secure a grant of over \$58,000 to build a restroom and pavilion for the Park. Construction started in May with the JR Construction Company placing a septic tank including all plumbing and pouring the concrete foundation for the restroom and a 20 ft by 30 ft slab for the Pavilion. Once the foundation was completed, the St John Valley Technology Center, under the guidance of their instructor, Dale Voisine, started the construction of the restroom as part of their school curriculum. They did a GREAT job at creating the building and finishing most of the outside structure. The completion of the restroom was done by volunteers and the hired help of Todd Daigle. The final product was a beautiful building with 2 separate bathrooms which are handicap accessible.

The Pavilion was purchased as a “kit” from a company from Pennsylvania, Country Lane Gazebo. Constructing the pavilion became a “barn raising” project done by a great group of local volunteers. These volunteers worked very hard to construct an amazing pavilion. In 2 days, the structure was completed! It looks GREAT! A professional carpenter was hired to complete the roofing. Plumbing was then connected for the rest rooms to an old well that was left over from the days when “potato houses” were present. It still worked after all those years! Electricity was connected to both structures. Ground work and landscaping was also completed by volunteers. Picnic tables were placed in the pavilion and the Project was ready in time for the Town’s 150 year Celebration!

Now the Park is ready for people to enjoy some of the most beautiful views of the St. John Valley! Many visitors to the area used it as a rest stop as they traveled through the Valley. The Park is also ready to be used by the Community as a meeting place for groups and Family Reunions.

We want to thank the many people who volunteered over 500 hours of their time this spring and summer to help create such a beautiful Park. We would also like to thank the wonderful students at the St. John Valley Technology Center who worked very hard and dedicated part of their school curriculum to help with construction of the restrooms. Everyone should be very proud of their work and dedication to this Project. The final product looks BEAUTIFUL!

John Raymond, Chairperson Frenchville Heritage Park



# LE CLUB DU BONHEUR



To: The Town Manager, Board of Selectmen, and citizens of Frenchville

The Senior Lunch report from January 1, 2019 to December 31, 2019

In 2019 we Served a total of 858 meals in 12 months, that's an average of 71 meals per month for the Frenchville seniors who came to eat and socialize. Anyone who is over 55 and from the Town of Frenchville can come join us. The senior lunch is served the Monday after the first Sunday of the month. If you are homebound and would like a meal you can call 543-6311 before 11:00am and have someone come pick it up for you.

De la cuisine. Special volunteers: Jeannine Bosse, Gemma Dube, Marie Ouellette, Jeffrey Raymond, Donald Raymond, Paul Raymond. Mrs. Stella Ouellette and Colette Bouchard are also special volunteers at the door. **THANK YOU** for all your help!

In closing I'd like to say **THANK YOU** to the Town Manager, Board of Selectman, Budget Committee and the Citizens of Frenchville for making it possible for the seniors of Frenchville to meet once a month and enjoy a wonderful meal together.

Thank you,

*Rachel Raymond*



Rachel Raymond

Month	Meal Served	Numbers Served
January	Pate Chinois	68
February	Chicken Stew	68
March	Meatloaf	70
April	Haddock	78
May	Pork Loin	65
June	Potato Ficassee	74
July	Baked Ham	71
August	Stuffed Cabbage	75
September	Roast Chicken	75
October	Baked Ham	68
November	Turkey	74
December	Haddock	77

**Total Meals Served in 2019 - 922**



## **Annual Report to Frenchville**

### **2019 Activity Summary**

- 90 - Critical Care and Ambulatory Medical flights compared to 58 in 2018
- 36 – Business Flights compared to 70 in 2018
- 132 – Pleasure Flights compared to 160 in 2018
- 939 - Recorded Flight Ops compared to 986 in 2018
- 3 - International Flights compared to 15 in 2018
- 11,531.6 gallons of fuel sold, (Jet-A/100LL) compared to 11,771 gallons in 2018

### **Looking back at 2019**

- In 2019 we saw a change in management. After 17 years of service to Northern Aroostook Regional Airport, Manager David Fernald, decided it was time to move onto the next chapter in his life. David left his position as NARAA Manager in early September.
- In September, I (Matthew Derosier) have taken over the position as Airport Manager.
- Throughout 2019 NARAA has been working on finalizing the plans for a proposed apron reconstruction and partial parallel taxiway project.

### **Looking into 2020**

- In 2020 we are looking to start the construction portion of the proposed partial parallel taxiway and apron reconstruction.
- Keep the public up to date with the activities and projects happening at the airport.
- Work on getting new pilots and aircraft at NARAA.
- Work on starting a Flight School.

Thank You for your continued support, and don't forget to check us out and follow us on Facebook  
**(Northern Aroostook Regional Airport Authority)**

You may contact the airport manager Matt Derosier for more information regarding this report at 543-6300 or 436-0715 or by email [frenchvilleairport@gmail.com](mailto:frenchvilleairport@gmail.com).

You may also speak with the Airport Authority directors in person. The directors of Northern Aroostook Regional Airport also known as NARAA are as follows President and chairman Fred Holmes, Vice President Steve Ouellette, Treasurer Adam Paradis, Secretary Carroll Theriault, Don Berube, Keith Pelletier, Don Chasse, and Clifton Cyr. Alternate is Percy Thibeault.

Respectfully submitted,

Matthew Derosier  
Airport Manager

**Northern Aroostook Regional Septage Board**  
**Financial Statement for January 01, 2019 thru December 31, 2019**

	<u>Budget</u> <u>2019</u>	<u>Actual</u> <u>2019</u>
<b>REVENUE:</b>		
<u>Tipping Fees</u>		
<i>Pelletier</i>	\$ 800.00	\$ 891.00
<i>Other (Outside Haulers &amp; Towns)</i>	\$ -	\$ -
<u>Municipal/County Subsidy</u>		
<i>County of Aroostook</i>	\$ 800.00	\$ 800.00
<i>Frenchville</i>	\$ 800.00	\$ 800.00
<i>St Agatha</i>	\$ 800.00	\$ 800.00
<u>Gate Fees</u>		
<i>Pelletier</i>	\$ 275.00	\$ 275.00
<u>Rental/Miscellaneous Income</u>	\$ 50.00	\$ 50.00
<b>TOTAL REVENUE:</b>	<b>\$ 3,525.00</b>	<b>\$ 3,616.00</b>

<b>EXPENSE:</b>		
<u>Administration</u>		
Administrator	1,500.00	1,500.00
Office Supplies (postage, envelopes, advertising)	100.00	8.25
<u>Audit</u>	600.00	1,285.00
<u>License Fees</u>		
<i>Frenchville Winter (license only)</i>	-	128.00
<i>St Agatha Winter (license only)</i>	-	128.00
<i>Septage License Renewal (5yrs -2016-2021)</i>	-	-
<u>Site Maintenance</u>		
<i>Mowing</i>	800.00	800.00
<i>Road Maintenance</i>	-	-
<i>Soil Testing</i>	125.00	125.00
<i>Signs/Lock</i>	400.00	-
<b>TOTAL EXPENSE:</b>	<b>\$ 3,525.00</b>	<b>\$ 3,974.25</b>

**Fund Balance**  
*as of September 30, 2019*

Beginning Balance 1/1/2019	\$ 2,864.39
Beginning Balance Adjustment	\$ -
<b>Adjusted Beginning Balance</b>	<b>\$ 2,864.39</b>
Total Revenues	\$ 3,616.00
Total Expenses	\$ 3,974.25
Current Checking Account Balance	\$ 2,506.14
Savings Account	\$ 81.09
Flex Savings (Reserve)	\$ 6,639.09
<b>Total Funds Available</b>	<b>\$ 9,226.32</b>



### 2019 Annual Report

The purpose of this report is to highlight recycling accomplishments and actual costs for disposal of Municipal Solid Waste (MSW) for the communities of Fort Kent, Frenchville, St. Agatha and Madawaska in the 2019 calendar year (January 1 – December 31).

### 2019 MSW Tonnage by Town

Town	Tonnage	Expense
Madawaska	3,775	\$ 441,660.96
Frenchville	702	\$ 82,128.15
Fort Kent	3,070	\$ 359,159.58
St. Agatha	581	\$ 67,980.51
Grand Isle (non-member)	222	\$ 28,567.55
<b>TOTAL:</b>	<b>8350</b>	<b>\$ 979,496.72</b>

Construction & Demolition Debris (C&D) is collected at the Valley Recycling Facility and cost of disposing is billed directly to the resident, business or contractor. While VRF is responsible for the ultimate disposal of C&D materials, the broad property taxpayer base is not charged for the collection and disposal of C&D.

### 2019 C&D & Special Waste Tonnage

	Tonnage	Revenue
Construction & Demo Debris	2224	\$ 154,037.96
Tires		\$ 13,297.36
Universal & Out of District	N/A	\$ 12,707.24
<b>TOTAL:</b>		<b>\$ 180,042.56</b>

Recycling generates additional revenue for the VRF. In addition, all materials that are recycled are not disposed of in the landfill, thereby saving the local taxpayers additional expense. In 2019, a total of 543 tons of recyclable materials were processed and generated revenue in the amount of \$20,939.88. VRF strongly encourages all residents of our communities to continue to be proactive with recycling. Recycling containers (yellow and red igloos, cardboard dumpsters, and glass recycling totes) are placed in various locations in our owner communities for your convenience. Please contact your local town office for additional information.

In closing, we thank the residents and businesses for your support in 2019 and look forward to serving you in the coming years.

Sincerely,

*Gary M Picard*

Gary M. Picard, Administrator  
Valley Recycling Facility Inc.

**2019 VRF Board of Directors:**

<b>January 2019 – June 2019</b>	<b>July 2019 – December 2019</b>
Beurmond Banville, St. Agatha – Chairman	Beurmond Banville, St. Agatha – Chairman
Danny Nicolas, Fort Kent – Vice Chairman	Danny Nicolas, Fort Kent – Vice Chairman
Ryan E. Pelletier, Frenchville – Secretary	Ryan E. Pelletier, Frenchville – Secretary
Dana Gendreau, Madawaska – Treasurer	Dana Gendreau, Madawaska – Treasurer
<b>Fort Kent</b>	<b>Fort Kent</b>
John Bouchard – Voting Member	John Bouchard – Voting Member
Suzie Paradis – Alternate	Suzie Paradis – Alternate
<b>Madawaska</b>	<b>Madawaska</b>
Dana Gendreau – Voting Member	Dana Gendreau – Voting Member
Gary M. Picard – Alternate & VRF Administrator	Gary M. Picard - VRF Administrator (Alternate)
Brenda Theriault – Voting Member	Douglas J. Cyr – Voting Member
<b>St. Agatha</b>	<b>St. Agatha</b>
Aubrie Michaud – Voting Member	Aubrie Michaud – Voting Member
Danny Bechard – Alternate	Christy Sirois - Alternate
<b>Frenchville</b>	<b>Frenchville</b>
Yvan Dube – Voting Member	Yvan Dube – Voting Member
Ryan E. Pelletier – Alternate	Ryan E. Pelletier – Alternate
	Percy Thibeault – Alternate



# ***TAX COLLECTOR'S REPORT***

## **DID YOU KNOW?**

- The State recognized assessment of ownership date is April 1 of each year. If you sold your property after April 1 of any given tax year, that year's tax bill will be issued in your name. **It is your responsibility to forward to the new owner.**
- The Tax Collector has a duty by law to collect taxes committed to him/her. State law allows the Tax Collector to place tax liens on properties when the tax remains uncollected between 8 months to 1 year after the tax commitment. Municipal tax lien certificate creates a tax lien mortgage that has priority over other mortgages, liens and attachments.
- 18 months after a tax lien is recorded, if the taxes remain unpaid, the tax lien automatically forecloses and you will no longer own your property. You have first rights to reclaim your property if you pay all three years of back taxes in full, plus costs and interest, not just the tax year that was lined and foreclosed on. M.R.S.A 36 § 943.



# UNCOLLECTED REAL ESTATE AS OF 12/31/2019

Acct	Real Estate Property Owner (as of April 1st, 2019)	Tax Year 2019	Tax Year 2018
9	*ALBERT, DANIEL B	\$500.00	
108	ALLEGREE, CYNTHIA	\$176.96	
195	ANDERSON, DANA	\$149.35	
796	*BANVILLE, JASON I	\$2,460.41	
591	BARCLAY, BREANNA M	\$723.21	
429	BERNIER, PETER P JR	\$815.78	\$959.40
396	BERTHIAUME, CHARLES	\$823.93	\$430.14
59	*BERUBE, GILMAN	\$1,867.94	
488	*BOIS, DYLAN	\$644.03	
203	BONENFANT, JEAN GUY	\$1,563.97	
80	BOUCHARD, JAMES	\$1,427.80	
788	BOURGOIN, CAROL H	\$1,587.88	
995	*BUTLER, DUSTIN R	\$921.50	
30	*C M J RAILROAD LLC	\$61.69	
1010	*C M J RAILROAD LLC	\$126.62	
1011	*C M J RAILROAD LLC	\$81.17	
442	CHAMBERLAND, LOUISE	\$1,022.92	
942	*CHARETTE, DON A	\$737.06	
156	CLAPP, DOUGLAS S., CLAPP, DONALD Q. Jr	\$514.48	\$483.37
997	COLLIN, CURTIS	\$821.69	\$965.63
365	COX-DOWNEY, JANET	\$25.97	\$85.21
411	COX-DOWNEY, JANET	\$346.58	\$422.90
601	CRAWFORD, GALE A	\$684.63	
463	CRAWFORD, RONALD	\$1,194.49	
2	CRAWFORD, RONALD IV	\$136.36	\$201.48
206	*CYR, GUY	\$536.46	
332	CYR, JENNIFER Y	\$1,779.41	\$1,225.86
124	CYR, PAUL A	\$81.51	
708	DAIGLE, CHERYL	\$113.64	
565	DESCHAIINE, KAREN	\$2,174.65	
180	DEWISEES OF ESTATE OF FLORENCE CORBIN	\$1,620.13	\$1,764.29
612	DIONNE, ROBERT	\$424.58	
1043	DUBOIS, CODY J	\$71.43	
484	DUBOIS, KELSEY M	\$1.68	
485	DUBOIS, KELSEY M	\$452.79	
302	*DUFOR, VERNON / GARY DUFOR	\$247.08	
323	DUMAIS, ROBERT	\$2,263.63	
31	*EASTERN MAINE RAILWAY CO	\$129.87	
378	GAGNON, DAVID	\$3,679.87	\$3,939.62
863	GAGNON, LEO JAMES	\$1,467.51	
804	GAGNON, PAUL J	\$558.30	
401	GOYETTE, MICHAEL	\$863.85	\$1,003.19
1033	GOYETTE, MICHAEL	\$609.48	\$699.79
1005	GOYETTE, SHAWN	\$1,489.15	\$1,466.21
402	GRANDMAISON, JANICE	\$220.78	
511	GUERRETTE, JUSTIN N	\$577.90	
712	GUERRETTE, RICHARD	\$1,730.11	
988	GUERRETTE, RICHARD	\$140.26	
990	GUERRETTE, RICHARD	\$3.25	
300	GUERRETTE, ROLAND	\$162.34	
837	HARGROVE, MICHAEL	\$668.08	

# UNCOLLECTED REAL ESTATE AS OF 12/31/2019

Acct	Real Estate Property Owner (as of April 1st, 2019)	Tax Year 2019	Tax Year 2018
233	HAUSMAN, JUNE	\$424.00	
388	*HAYES, JULIE	\$910.05	
407	HEBERT, CURTIS	\$749.37	
292	HEBERT, GREG	\$794.23	\$821.05
25	KELLY, PATRICK MYLES	\$1,427.61	
111	KELLY, RYAN C	\$1,144.80	
458	*LACOURSE, JOHN W	\$1,103.20	
464	LAROCQUE, WENDY	\$244.99	
913	LAVOIE, KARL A	\$1,328.87	
271	LAVOIE, LEO JAMES CLIFFORD	\$112.07	
127	LEVESQUE, LARRY	\$645.33	
492	*LOISELLE, ANDRE	\$162.34	
494	*LOWE, IRMA	\$896.61	
496	*MADAWASKA BRICK & BLOCK CORP	\$16.23	
497	*MADAWASKA BRICK & BLOCK CORP	\$115.92	
498	*MADAWASKA BRICK & BLOCK CORP	\$113.64	
501	*MADAWASKA BRICK & BLOCK CORP	\$11.69	
502	*MADAWASKA BRICK & BLOCK CORP	\$16.23	
503	*MADAWASKA BRICK & BLOCK CORP	\$60.87	
504	*MADAWASKA BRICK & BLOCK CORP	\$81.17	
505	*MADAWASKA BRICK & BLOCK CORP	\$23.06	
506	*MADAWASKA BRICK & BLOCK CORP	\$395.45	
763	MAHONEY, GRAYDON M	\$1,031.19	
319	MALONE, MONICA	\$3.73	
518	MARQUIS, DANNY A	\$11.38	
514	MARQUIS, JASON D	\$467.08	
22	MARTIN, RONALD A	\$978.11	
813	MARTIN, RONALD A	\$288.96	
772	*MORNEAULT, GARY	\$555.39	
71	NELSON, RICHARD G	\$1,284.10	\$1,417.21
74	NELSON, RICHARD G	\$3,536.02	\$3,789.11
106	NELSON, RICHARD G	\$699.69	\$801.66
390	NELSON, RICHARD G	\$685.06	\$786.26
605	NELSON, RICHARD G	\$19.48	\$85.22
189	NOLAN, ANDREW A	\$422.92	
330	NORSTATE FEDERAL CREDIT UNION	\$565.27	
475	NORSTATE FEDERAL CREDIT UNION	\$2,404.50	
6	OUELLETTE, CALVIN	\$100.65	
135	OUELLETTE, CALVIN	\$795.45	
579	OUELLETTE, CALVIN	\$95.79	
642	OUELLETTE, CALVIN J	\$120.47	
643	OUELLETTE, CALVIN J	\$103.08	
644	OUELLETTE, CALVIN J	\$22.73	
645	OUELLETTE, CALVIN J	\$142.86	
646	OUELLETTE, CALVIN J	\$97.40	
647	OUELLETTE, CALVIN J	\$174.03	
648	OUELLETTE, CALVIN J	\$361.04	
649	OUELLETTE, CALVIN J	\$237.37	
650	OUELLETTE, CALVIN J	\$571.26	
651	OUELLETTE, CALVIN J	\$123.38	
652	OUELLETTE, CALVIN J	\$1,734.61	
640	OUELLETTE, ROBERT	\$360.34	

# UNCOLLECTED REAL ESTATE AS OF 12/31/2019

Acct	Real Estate Property Owner (as of April 1st, 2019)	Tax Year 2019	Tax Year 2018
682	PARADIS, LOUIS	\$117.72	
717	PELLETIER, BARBARA	\$1,457.02	
740	PELLETIER, JAMES E	\$139.61	\$204.89
1014	PELLETIER, JAMES E	\$64.94	\$126.24
816	PELLETIER, REUBAN	\$1,119.17	\$1,243.49
728	PELLETIER, RODERICK G (HEIRS)	\$1,037.69	
471	*PELLETIER, BECKY DEROSIER	\$1,933.76	
472	*PELLETIER, BECKY DEROSIER	\$58.44	
142	PICARD, GARY	\$159.74	
143	PICARD, GARY	\$873.69	
483	PICARD, GARY	\$795.45	
508	PICARD, GARY M	\$2,900.14	
739	PICARD, GARY M	\$1,491.92	
741	PICARD, GARY M	\$178.57	
325	PICARD, JESSICA M	\$600.84	
17	PICARD, LINDA M	\$498.27	\$225.80
742	PICARD, PAULINE J	\$4.88	
743	PICARD, PAULINE J	\$12.99	
737	PICARD, ROBERT E & GERRY	\$862.02	
232	PINETTE, KATE	\$447.55	
1034	POOR RICHMAN FARMS INC	\$1,737.97	
1035	POOR RICHMAN FARMS INC	\$264.50	
63	RICHARDSON, KATARZYNA	\$641.89	
1046	RICKY GERVAIS, INC	\$718.06	
207	*ROY, DONALD	\$868.54	
72	ROY, JONATHAN J	\$4,285.28	
848	SAUCIER, DONA R	\$1,463.18	\$1,641.29
801	SAVOIE, GERARD R	\$49.04	\$109.50
420	SILVIA, VIVIAN & JERSON DINIS	\$498.56	
421	SILVIA, VIVIAN & JERSON DINIS	\$1.49	
422	*SILVIA, VIVIAN	\$40.60	
856	SIROIS, CHARLENE L	\$713.51	
866	SIROIS, GILMAN D	\$1,946.63	
873	*SIROIS, RONALD M	\$1,235.91	
7	SOUCY, DEAN G	\$984.61	\$1,137.22
889	SOUZA, AUGUSTO F	\$107.14	
879	ST-ONGE, JENNA	\$608.43	
425	STOVER, LYNN A	\$490.38	\$620.46
354	TARDIF, ALVIN	\$2,000.00	
914	TARDIF, JASON G	\$1,551.51	
996	TARDIF, JASON G	\$146.10	
331	TARDIF, NICHOLAS L	\$136.36	\$193.70
921	TEXTOR, EDWARD	\$958.63	
749	THIBEAULT, BRIAN	\$1,563.37	
238	THIBEAULT, BRIAN J	\$1,199.54	
414	*THIBODEAU, MICHAEL	\$1,311.54	
4	TWIN RIVERS PAPER COMPANY LLC	\$19.48	
350	TWIN RIVERS PAPER COMPANY LLC	\$24.36	
351	TWIN RIVERS PAPER COMPANY LLC	\$259.74	
696	TWIN RIVERS PAPER COMPANY LLC	\$134.46	
715	TWIN RIVERS PAPER COMPANY LLC	\$73.06	
427	*VANDERHOEF, CLIFF	\$96.44	

## UNCOLLECTED REAL ESTATE AS OF 12/31/2019

Acct	Real Estate Property Owner (as of April 1st, 2019)	Tax Year 2019	Tax Year 2018
428	VANDERHOEF, CLIFF	\$1,117.41	
729	VIOLETTE, STEVEN H	\$922.73	\$1,029.74
730	VIOLETTE, STEVEN H	\$32.47	\$92.05
752	VOISINE, GLENN J	\$611.23	
894	WHITCOMB, JAY	\$91.69	
65	YANKOWSKY, SHARON	\$90.91	
66	YANKOWSKY, SHARON	\$341.75	\$213.31
973	YOUNG, STEVEN J	\$1,416.11	\$1,591.72
<b>TOTAL PAST DUE REAL ESTATE TAXES AS OF 12/31/2019</b>		<b>\$115,764.25</b>	<b>\$29,777.01</b>

\* = Paid after 12/31/2019 but before 02/27/2020

# UNCOLLECTED SEWER FEES AS OF 12/31/2019

ACCT	SEWER PROPERTY OWNER (AS OF APRIL 1, 2019)	TAX YEAR 2019	TAX YEAR 2018
107	BARCLAY, BREANNA M	\$404.25	
4	BERNIER, CHRISTINE	\$404.25	
82	BERNIER, PETER P JR	\$404.25	\$477.08
96	*BOIS, DYLAN	\$404.25	
17	*CHARETTE, DON A	\$391.84	
34	COX-DOWNEY, JANET	\$404.25	\$483.16
37	*CYR, GUY	\$404.25	
31	DEVISEES OF ESTATE OF FLORENCE CORBIN,	\$404.25	\$481.36
168	DINIS, JERSON	\$404.25	
51	*DUMAIS, MICHAEL	\$404.25	
52	*DUMAIS, PRESCILLE 'TRUSTEE'	\$404.25	
59	*FAVREAU, SEAN D	\$404.25	
30	GAGNON, DAVID	\$404.25	\$490.01
66	GOYETTE, MICHAEL	\$404.27	\$510.28
29	GOYETTE, SHAWN	\$404.25	
41	GUERRETTE, MICHAEL	\$404.25	
90	HARGROVE, MICHAEL	\$404.25	
145	*HAYES, JULIE	\$404.25	
56	HOWE, PHILIP MATTHEW	\$404.25	
85	LABRIE, GILMAN	\$404.25	
88	*LACOURSE, JOHN W	\$404.25	
99	MARQUIS, JASON D	\$404.25	
20	MATHIESEN, RICHARD D C\O MATHIESEN, RICHARD D	\$254.25	
39	*MICHAUD, AARON S	\$404.25	
7	NELSON, RICHARD G	\$404.25	\$490.01
83	NELSON, RICHARD G	\$202.15	\$278.88
113	NELSON, RICHARD G	\$404.25	\$490.01
118	PARADIS, LOUIS	\$404.25	
127	PICARD, LINDA M	\$404.25	
129	PINETTE, KATE	\$404.25	
132	PRICE, CAMERON	\$404.25	\$410.06
137	ROY, LILLIAN	\$267.96	
169	ROY, LILLIAN	\$404.25	
140	SOTO, ANTONIO	\$404.25	
142	TARDIF, JASON G	\$404.25	
147	VOISINE, GLENN J	\$404.25	
<b>TOTAL PAST DUE SWER FEES AS OF 12/31/2019</b>		<b>\$14,052.22</b>	<b>\$4,110.85</b>

UNCOLLECTED PERSONAL PROPERTY TAXES AS OF 12/31/2019			
BUSINESS/OWNER NAME		TAX YEAR 2019	TAX YEAR 2018
25	NORTHERN ROOTS SALON	\$60.13	
36	OUELLETTE FARMS	\$168.95	
44	RAYMOND, GERARD	\$624.29	
48	RICKY GERVAIS INC	\$120.25	
<b>TOTAL PAST DUE PERSOAL PROPERTY TAXES</b>		<b>\$973.62</b>	

\* = Paid after 12/31/2019 but before 12/27/2020



# TREASURER'S REPORT

# TREASURER'S CERTIFICATE

## BONDED INDEBTEDNESS

The undersigned Treasurer of the Town of Frenchville here by certifies that:

The general obligation indebtedness of the Town of Frenchville was **\$1,487,276** as of December 31<sup>st</sup>, 2019.

The following is a summary of each of the Town's indebtedness obligations.

**1. 2016 Road Project.**

Maine Municipal Bond Bank- 1.30%  
Principal- \$1,350,000.00  
Interest- \$ 340,272.71  
Total- \$1,690,272.71  
• Annual Payment - \$102,376  
• End Date: 11-1-2034

**2. 2018 Western Star Plow/Dump Truck - 2017**

Katahdin Trust – 2.73%  
Principal - \$120,000.00  
Interest - \$ 10151.40  
Total - \$130,151.40  
• Annual Payment - \$26,030  
• End Date – 08/09/2022

**3. Community Center Upgrades - 2012**

KeyBank – 3.75%  
Principal - \$75,000.00  
Interest - \$15,468.00  
Total- \$90,468.00  
• Annual Payment - \$8,343  
• End Date: 8-13-2022

**4. 2017 Western Star Plow/Dump Truck - 2016**

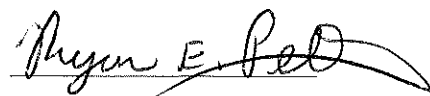
Acadia Federal Credit Union- 2.99%  
Principal - \$116,000.00  
Interest- \$ 10,814.75  
Total- \$126,814.75  
• Annual Payment - \$24,627  
• End Date: 9-01-2021

**5. Town Office - 2007**

Maine Municipal Bond Bank -4.52%  
Principal- \$175,000.00  
Interest- \$ 81,874.39  
Total - \$249,990.50  
• Annual Payment - \$10,886  
• End Date: 11-01-2027

**6. Sewer System (Upgrades) - 2012**

Maine Municipal Bond Bank- 1.00%  
Principal- \$219,300.74  
Interest- \$ 35,616.19  
Total- \$254,916.00  
• Annual Payment- \$12,760  
• End Date: 10-01-2032



Ryan E. Pelletier, Treasurer

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 BUDGET	2019 ACTUAL
<b>01 - GENERAL GOVERNMENT</b>	\$334,164.00	\$345,185.40
<b>1100 - Adm Wages</b>	<b>\$122,200.00</b>	<b>\$128,326.30</b>
05 - Full Time	\$93,500.00	\$102,940.35
10 - Part Time	\$22,500.00	\$20,783.95
15 - Selectmen	\$6,200.00	\$4,350.00
30 - Per Diem	\$0.00	\$252.00
<b>1200 - Town Office</b>	<b>\$18,804.00</b>	<b>\$19,026.77</b>
01 - Prop Ins	\$1,100.00	\$872.00
02 - Gen Liab Ins	\$1,100.00	\$1,366.50
03 - POL/CrimeIns	\$4,000.00	\$3,702.50
10 - Heating oil	\$1,800.00	\$2,205.35
20 - Telephone	\$2,300.00	\$2,140.69
30 - Sewers	\$404.00	\$392.12
40 - Electricity	\$1,200.00	\$1,150.23
50 - Repairs	\$1,000.00	\$543.02
55 - Maintenance	\$600.00	\$1,103.87
60 - Cleaning Sup	\$300.00	\$188.19
63 - Water Disp	\$100.00	\$72.00
70 - JanitorWages	\$3,000.00	\$3,660.00
75 - Christmas Ex	\$900.00	\$1,038.21
80 - Misc Exp	\$1,000.00	\$612.09
85 - Bank Fees	\$0.00	-\$20.00
<b>1300 - Off Supplies</b>	<b>\$6,600.00</b>	<b>\$5,003.32</b>
01 - Security Exp	\$200.00	\$108.00
05 - US Postal	\$2,300.00	\$1,500.49
10 - Supplies	\$2,000.00	\$1,889.80
15 - Paper	\$700.00	\$260.63
20 - Envelopes	\$1,300.00	\$1,209.40
25 - Flags	\$100.00	\$35.00
<b>1400 - Admin Exp</b>	<b>\$3,500.00</b>	<b>\$2,521.51</b>
05 - Clerk Meals	\$300.00	\$130.94
10 - Clerk Mileag	\$1,800.00	\$1,577.15
15 - Clerk Hotels	\$800.00	\$353.42
20 - Clerk Wrkshp	\$600.00	\$460.00
<b>1500 - Comp Serv Co</b>	<b>\$18,200.00</b>	<b>\$16,354.20</b>
05 - TRIO Service	\$11,600.00	\$9,895.98
10 - Equip. Repai	\$500.00	\$284.99
20 - Web Server	\$600.00	\$530.00
25 - Savin Maint	\$2,000.00	\$2,238.56
30 - CompUpgrades	\$3,500.00	\$3,404.67
<b>1600 - Town Mgr Exp</b>	<b>\$4,000.00</b>	<b>\$10,504.08</b>
05 - Mgr-Meals	\$400.00	\$572.50
10 - Mgr-Mileage	\$2,600.00	\$8,554.06
11 - Mgr-Hotels	\$600.00	\$732.10
15 - Mgr-Wrkshop	\$400.00	\$645.42
<b>1701 - Elections</b>	<b>\$2,850.00</b>	<b>\$2,206.55</b>
00 - Elections	\$1,000.00	\$337.58
05 - Wages	\$1,500.00	\$1,478.50
10 - Meals	\$300.00	\$336.74
15 - Supplies	\$50.00	\$53.73
<b>1800 - VetFlagProj</b>	<b>\$1,200.00</b>	<b>\$1,060.02</b>
05 - FlagMaterial	\$750.00	\$924.00
10 - Labor	\$250.00	\$0.00
15 - Equipment	\$200.00	\$136.02
<b>3500 - Street Lites</b>	<b>\$24,000.00</b>	<b>\$20,163.19</b>
01 - St Lites	\$24,000.00	\$20,163.19
<b>3600 - NARSB</b>	<b>\$800.00</b>	<b>\$800.00</b>
01 - Sludge Site	\$800.00	\$800.00



## 2019 EXPENSE SUMMARY

### JANUARY 1, 2019 - DECEMBER 31, 2019

<b>3700 - VRF INC</b>	<b>\$70,000.00</b>	<b>\$78,255.89</b>
05 - DISPOSAL FEE	\$70,000.00	\$78,255.89
15 - Scale Fee	\$0.00	\$0.00
<b>3750 - AmbulanceSrv</b>	<b>\$13,500.00</b>	<b>\$6,723.00</b>
05 - AmbulanceSrv	\$13,500.00	\$6,723.00
<b>7010 - Benefits/Tax</b>	<b>\$32,010.00</b>	<b>\$36,263.58</b>
05 - Soc Sec/Med	\$9,000.00	\$10,013.64
10 - Retirement	\$0.00	\$3,955.74
15 - Health Ins	\$21,500.00	\$20,501.92
20 - Life Ins	\$500.00	\$538.98
25 - Unemploy	\$570.00	\$569.92
30 - Workers Comp	\$440.00	\$683.38
<b>8400 - Disc</b>	<b>\$15,000.00</b>	<b>\$18,303.50</b>
10 - Discount	\$15,000.00	\$18,303.50
<b>8410 - Abatements</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
10 - Abatements	\$1,000.00	\$0.00
<b>8500 - Cost of Lien</b>	<b>\$300.00</b>	<b>-\$543.51</b>
10 - Lien Costs	\$300.00	-\$543.51
<b>9715 - Hist Site Ex</b>	<b>\$200.00</b>	<b>\$217.00</b>
00 - Hist Site Ex	\$200.00	\$217.00
 <b>05 - PUBLIC SAFETY</b>	 \$61,858.00	 \$61,879.46
<b>2100 - Fire Dept</b>	<b>\$37,703.00</b>	<b>\$37,662.52</b>
01 - Auto/Eq Ins	\$3,062.00	\$3,085.50
05 - Chief's Wage	\$10,000.00	\$9,999.96
10 - Telephone	\$500.00	\$524.57
15 - Payroll	\$10,000.00	\$8,954.48
20 - Meet/Train	\$1,000.00	\$155.39
25 - Gasoline	\$200.00	\$70.78
30 - Diesel	\$700.00	\$553.76
35 - EquipTesting	\$900.00	\$250.00
40 - Equip Purch	\$1,200.00	\$1,680.48
45 - Vehicle Repa	\$1,700.00	\$2,382.00
50 - Pond Upkeep	\$200.00	\$1,073.07
55 - Radios,Pgrs	\$1,897.00	\$1,249.00
60 - ScotAirTankM	\$1,400.00	\$2,817.20
65 - County Dis	\$2,089.00	\$1,989.21
70 - Safety Equip	\$1,300.00	\$1,136.72
75 - Ann. Fit Tes	\$700.00	\$608.00
80 - Sewer Fee	\$405.00	\$392.12
85 - GenSupplies	\$250.00	\$440.03
90 - Fire Extingu	\$200.00	\$300.25
<b>2200 - ACO</b>	<b>\$1,925.00</b>	<b>\$1,797.00</b>
05 - Ken,Vet,Fees	\$100.00	\$72.00
10 - Supplies	\$150.00	\$150.00
15 - Training	\$100.00	\$0.00
20 - Beaver Con.	\$575.00	\$575.00
30 - ACO Stipend	\$1,000.00	\$1,000.00
<b>2300 - Plbg Insp</b>	<b>\$4,769.00</b>	<b>\$4,826.50</b>
05 - Wages	\$4,244.00	\$4,244.00
10 - Training	\$0.00	\$0.00
15 - Travel	\$425.00	\$425.00
20 - Meetings	\$100.00	\$157.50
<b>2500 - Airport</b>	<b>\$15,266.00</b>	<b>\$15,266.00</b>
05 - O&M	\$9,826.00	\$9,826.00
10 - Capital	\$5,440.00	\$5,440.00
<b>2700 - Hlth Officer</b>	<b>\$500.00</b>	<b>\$500.00</b>
15 - Stipend	\$500.00	\$500.00
<b>7010 - Benefits/Tax</b>	<b>\$1,695.00</b>	<b>\$1,827.44</b>
05 - Soc Sec/Med	\$1,000.00	\$1,134.23
30 - Workers Comp	\$695.00	\$693.21

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

<b>10 - PUBLIC WORKS</b>	<b>\$318,798.00</b>	<b>\$325,608.79</b>
<b>3100 - Winter Rd</b>	<b>\$114,175.00</b>	<b>\$118,739.18</b>
05 - Gravel	\$10,875.00	\$10,875.00
10 - Salt	\$17,850.00	\$17,173.53
15 - Wages	\$53,510.00	\$53,980.84
17 - Overtime	\$14,540.00	\$17,083.33
20 - Diesel	\$13,520.00	\$15,285.33
25 - Culvert Thaw	\$800.00	\$1,125.00
35 - Gasoline	\$3,080.00	\$3,216.15
<b>3200 - Summer Rd</b>	<b>\$81,115.00</b>	<b>\$79,741.33</b>
05 - Wages	\$57,795.00	\$57,790.80
07 - Overtime	\$565.00	\$175.52
10 - Diesel	\$4,680.00	\$4,099.56
15 - Gravel	\$3,045.00	\$2,937.50
20 - Culverts	\$6,000.00	\$5,999.85
25 - Equip Rent	\$3,900.00	\$3,894.48
30 - Should Mow	\$1,750.00	\$1,750.00
35 - Signs	\$500.00	\$518.03
40 - Safety Cones	\$500.00	\$435.10
50 - Gasoline	\$2,380.00	\$2,140.49
<b>3250 - Garage O &amp; M</b>	<b>\$21,303.00</b>	<b>\$25,355.19</b>
01 - Heating Oil	\$5,600.00	\$7,042.61
02 - Phone	\$575.00	\$587.01
03 - Electricity	\$4,620.00	\$4,873.73
04 - Repair/Serv	\$1,600.00	\$4,824.08
05 - Cleaning Sup	\$500.00	\$488.22
06 - Maint. Furn	\$375.00	\$372.01
07 - Inspections	\$215.00	\$252.95
08 - Sewer Fees	\$393.00	\$392.12
09 - Refuse Dis	\$250.00	\$240.00
10 - Firewood	\$1,200.00	\$1,198.00
11 - Cell / Boots	\$1,200.00	\$1,200.00
12 - Uniforms	\$1,105.00	\$1,110.28
13 - Watr Bot Rnt	\$50.00	\$24.00
14 - Training	\$400.00	\$140.18
15 - Insurance	\$1,600.00	\$984.50
16 - Gen Liab Ins	\$900.00	\$850.50
17 - Janitor	\$720.00	\$775.00
<b>3300 - Equip</b>	<b>\$36,550.00</b>	<b>\$41,842.62</b>
01 - Insurance	\$5,850.00	\$6,338.00
05 - Tires	\$2,700.00	\$2,633.74
10 - Equip Repair	\$14,500.00	\$20,623.08
15 - Oil	\$1,000.00	\$909.23
20 - Lube	\$400.00	\$362.36
25 - Filters	\$600.00	\$489.51
30 - Plow Blades	\$1,500.00	\$1,481.38
35 - Cuttin Edges	\$2,200.00	\$2,058.73
40 - Elec Repairs	\$600.00	\$582.35
45 - Welding Sup	\$850.00	\$303.85
50 - Fabrication	\$1,000.00	\$998.31
55 - Othr Repairs	\$1,500.00	\$1,476.60
60 - Parts	\$1,500.00	\$1,317.75
65 - Shop Tools	\$1,800.00	\$1,919.84
70 - Safety Gear	\$550.00	\$347.89
<b>3350 - Equip Reserv</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
01 - Trucks etc.	\$10,000.00	\$0.00
<b>3400 - Paving</b>	<b>\$6,000.00</b>	<b>\$4,744.50</b>
10 - Cold Mix	\$3,000.00	\$2,592.00
20 - Culvert Pav	\$3,000.00	\$2,152.50
<b>3450 - MMTA</b>	<b>\$215.00</b>	<b>\$25.00</b>

## 2019 EXPENSE SUMMARY

### JANUARY 1, 2019 - DECEMBER 31, 2019

05 - Drug Test	\$215.00	\$25.00
<b>7010 - Benefits/Tax</b>	<b>\$49,440.00</b>	<b>\$55,160.97</b>
05 - Soc Sec/Med	\$10,000.00	\$9,099.41
10 - Retirement	\$0.00	\$5,406.46
15 - Health Ins	\$33,440.00	\$33,620.24
25 - Unemploy	\$500.00	\$569.92
30 - Workers Comp	\$5,500.00	\$6,464.94
 <b>15 - SOCIAL SERVICES</b>	 \$12,834.00	 \$12,712.95
<b>4000 - SS Exp</b>	<b>\$12,732.00</b>	<b>\$12,712.95</b>
05 - Sen Cit Lunc	\$3,800.00	\$3,800.00
07 - Hist Society	\$500.00	\$500.00
10 - SJV Chm Com	\$300.00	\$300.00
15 - St.JhnValAsc	\$3,000.00	\$3,000.00
20 - Agen on Agin	\$533.00	\$533.00
30 - ACAP	\$220.00	\$220.00
35 - Red Cross	\$200.00	\$200.00
40 - Soil Con.	\$229.00	\$229.00
50 - St.LuceFoodP	\$500.00	\$500.00
51 - MSAD33Foodpa	\$250.00	\$250.00
55 - ME Acad Her	\$150.00	\$150.00
60 - Sno Mo Club	\$600.00	\$600.00
61 - Life Flight	\$400.00	\$400.00
66 - MEPublicRadi	\$100.00	\$100.00
67 - FK CHAMBER	\$300.00	\$300.00
70 - Vet Ceme	\$150.00	\$150.00
80 - Lng Lk Lib	\$250.00	\$250.00
85 - Uni Way Aroo	\$250.00	\$250.00
95 - Heritage Prk	\$500.00	\$555.95
96 - Donations	\$500.00	\$425.00
<b>7010 - Benefits/Tax</b>	<b>\$102.00</b>	<b>\$0.00</b>
05 - Soc Sec/Med	\$102.00	\$0.00
 <b>20 - RECREATION DEPARTMENT</b>	 \$9,080.00	 \$7,711.85
<b>5100 - Rec Dept</b>	<b>\$7,580.00</b>	<b>\$5,676.76</b>
01 - Prop Ins	\$130.00	\$128.00
03 - Stipend	\$1,000.00	\$500.00
05 - Electricity	\$500.00	\$461.84
10 - Sewer Fees	\$250.00	\$421.09
15 - Maint	\$250.00	\$319.79
20 - Cln Service	\$50.00	\$0.00
25 - Heating Oil	\$800.00	\$1,091.02
30 - Gas	\$550.00	\$0.00
45 - Weed Con	\$0.00	\$550.00
50 - Hol Parties	\$200.00	\$174.37
55 - Skating Rk	\$600.00	\$338.90
60 - Equipment	\$250.00	\$0.00
65 - Park Impr	\$1,000.00	\$663.72
70 - Build Repair	\$1,000.00	\$758.03
75 - Summer Prog	\$1,000.00	\$270.00
<b>5400 - Boat Landing</b>	<b>\$1,500.00</b>	<b>\$2,035.09</b>
05 - Electricity	\$250.00	\$241.18
10 - SpringSetUp	\$300.00	\$320.00
15 - Fall Sht Dwn	\$150.00	\$150.00
20 - Maintenance	\$300.00	\$823.91
25 - Weed Control	\$500.00	\$500.00
 <b>25 - INTER GOVERNMENT</b>	 \$534,972.00	 \$532,818.96
<b>6100 - Education</b>	<b>\$460,920.00</b>	<b>\$458,766.96</b>
05 - SAD 33	\$460,920.00	\$458,766.96
<b>6200 - County Tax</b>	<b>\$74,052.00</b>	<b>\$74,052.00</b>

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

05 - ME Couty Tx	\$74,052.00	\$74,052.00
<b>27 - COMMUNITY CENTER</b>	<b>\$14,069.00</b>	<b>\$18,616.89</b>
<b>5300 - Com Center</b>	<b>\$13,749.00</b>	<b>\$18,108.13</b>
01 - Blg Insuranc	\$1,000.00	\$1,006.00
05 - Wages	\$4,000.00	\$5,800.00
10 - Phone	\$500.00	\$524.57
15 - Electricity	\$1,300.00	\$1,315.45
20 - Cln Supplies	\$400.00	\$300.97
30 - Heating Oil	\$3,000.00	\$4,072.94
35 - Maint.	\$1,000.00	\$3,142.33
55 - Sewer Fee	\$809.00	\$784.25
60 - Propane	\$500.00	\$82.34
65 - Build Repair	\$1,000.00	\$839.28
70 - Trash Dispo	\$240.00	\$240.00
<b>7010 - Benefits/Tax</b>	<b>\$320.00</b>	<b>\$508.76</b>
05 - Soc Sec/Med	\$250.00	\$443.70
30 - Workers Comp	\$70.00	\$65.06
<b>35 - PROFESSIONAL</b>	<b>\$30,900.00</b>	<b>\$26,883.24</b>
<b>7010 - Benefits/Tax</b>	<b>\$400.00</b>	<b>\$356.74</b>
05 - Soc Sec/Med	\$400.00	\$356.74
<b>8200 - Prof Exp</b>	<b>\$22,800.00</b>	<b>\$21,739.00</b>
05 - Auditor	\$6,750.00	\$6,695.00
10 - Town Report	\$1,000.00	\$891.45
12 - Assessor Fee	\$2,800.00	\$4,400.00
14 - Map Update	\$1,500.00	\$0.00
<b>35 - Professional CONT'D</b>		
20 - Dues/Members	\$5,000.00	\$4,874.14
25 - Convention	\$2,000.00	\$2,331.69
35 - Advertising	\$1,500.00	\$1,655.00
40 - Legal Servic	\$1,000.00	\$97.00
45 - Reports	\$250.00	\$83.00
55 - Tax Bills	\$1,000.00	\$711.72
<b>8802 - CDBG Office</b>	<b>\$7,700.00</b>	<b>\$4,787.50</b>
05 - Advertising	\$200.00	\$125.00
10 - Wages	\$7,500.00	\$4,662.50
<b>40 - Debt Service</b>	<b>\$175,031.00</b>	<b>\$175,006.40</b>
<b>9600 - ComCtr Loan</b>	<b>\$8,625.00</b>	<b>\$8,625.00</b>
05 - ComCtr Loan	\$8,625.00	\$8,625.00
<b>9620 - Town Office</b>	<b>\$11,638.00</b>	<b>\$11,637.40</b>
05 - TO Loan Acct	\$11,638.00	\$11,637.40
<b>9845 - WSTR TK LN</b>	<b>\$51,417.00</b>	<b>\$51,393.24</b>
05 - 2017 WSTR TK	\$25,327.00	\$25,362.96
10 - 2018 WSTR TK	\$26,090.00	\$26,030.28
<b>9855 - 2016 RD LOAN</b>	<b>\$103,351.00</b>	<b>\$103,350.76</b>
05 - 2016 Rd LN	\$103,351.00	\$103,350.76
<b>50 - SEWER DEPARTMENT</b>	<b>\$146,737.00</b>	<b>\$157,356.53</b>
<b>6400 - Sewer Dpt OM</b>	<b>\$143,829.00</b>	<b>\$152,312.78</b>
01 - Total Ex.	\$0.00	\$19,693.00
05 - Wages/Bene	\$26,000.00	\$26,365.66
32 - ElectDataIns	\$150.00	\$150.00
33 - Prop Insuran	\$2,219.00	\$2,285.50
34 - Gen Liab Ins	\$300.00	\$302.00
35 - Electricity	\$28,000.00	\$33,781.27
38 - Equip Purch	\$2,000.00	\$369.29
40 - Equip Maint	\$4,000.00	\$1,472.55
45 - Heating Oil	\$1,400.00	\$1,359.26

## 2019 EXPENSE SUMMARY

### JANUARY 1, 2019 - DECEMBER 31, 2019

50 - Line Flushin	\$3,500.00	\$3,150.00
52 - DuckWeed Rem	\$1,500.00	\$0.00
53 - PS/CC Cleani	\$3,000.00	\$1,245.00
55 - Audit	\$500.00	\$0.00
56 - Summer Mowin	\$1,500.00	\$2,250.00
57 - Ext Weed Con	\$500.00	\$500.00
58 - WinterPlowin	\$2,000.00	\$2,000.00
65 - Supplies	\$1,000.00	\$16.88
71 - DEP Disch Fe	\$500.00	\$494.43
72 - Mercury Test	\$200.00	\$0.00
75 - Build/Maint	\$1,500.00	\$1,996.05
80 - Phone/Intern	\$6,850.00	\$6,450.65
85 - Discounts	\$1,800.00	\$1,711.05
90 - Notices/Lett	\$100.00	\$0.00
91 - Trainings	\$150.00	\$0.00
92 - LINE BREAKS	\$0.00	\$18,037.93
93 - WP-#T15149	\$0.00	\$1,709.40
50 - Sewer Dept CONT'D		
94 - '19LineBreak	\$0.00	\$14,505.43
95 - Liens	\$1,200.00	-\$302.59
96 - Postage	\$200.00	\$9.80
97 - Legal Fees	\$1,000.00	\$0.00
98 - Capital Resv	\$15,000.00	\$0.00
99 - Loan P/I Pmt	\$37,760.00	\$12,760.22
<b>7010 - Benefits/Tax</b>	<b>\$2,908.00</b>	<b>\$2,918.28</b>
05 - Soc Sec/Med	\$2,000.00	\$2,015.39
25 - Unemploy	\$143.00	\$142.48
30 - Workers Comp	\$765.00	\$760.41
<b>8410 - Abatements</b>	<b>\$0.00</b>	<b>\$2,125.47</b>
10 - Abatements	\$0.00	\$2,125.47
<b>55 - GENERAL ASSISTANCE</b>	\$5,000.00	\$3,536.80
<b>4200 - Gen Assistan</b>	<b>\$5,000.00</b>	<b>\$3,536.80</b>
05 - Rent	\$2,500.00	\$2,200.00
10 - Electricity	\$500.00	\$150.00
20 - Supplies	\$500.00	\$0.00
25 - Heating Oil	\$1,250.00	\$1,186.80
30 - Propane	\$250.00	\$0.00

## Final Totals

**\$1,643,443.00**

**\$1,667,317.27**

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 BUDGET	2019 ACUTAL
<b>01 - GENERAL GOVERNMENT</b>	<b>\$322,683.00</b>	<b>\$353,981.40</b>
<b>1100 - Adm Wages</b>	<b>\$122,200.00</b>	<b>\$128,326.30</b>
05 - Full Time	\$93,500.00	\$102,940.35
10 - Part Time	\$22,500.00	\$20,783.95
15 - Selectmen	\$6,200.00	\$4,350.00
30 - Per Diem	\$0.00	\$252.00
<b>1200 - Town Office</b>	<b>\$18,804.00</b>	<b>\$19,026.77</b>
01 - Prop Ins	\$1,100.00	\$872.00
02 - Gen Liab Ins	\$1,100.00	\$1,366.50
03 - POL/CrimeIns	\$4,000.00	\$3,702.50
10 - Heating oil	\$1,800.00	\$2,205.35
20 - Telephone	\$2,300.00	\$2,140.69
30 - Sewers	\$404.00	\$392.12
40 - Electricity	\$1,200.00	\$1,150.23
50 - Repairs	\$1,000.00	\$543.02
55 - Maintenance	\$600.00	\$1,103.87
60 - Cleaning Sup	\$300.00	\$188.19
63 - Water Disp	\$100.00	\$72.00
70 - JanitorWages	\$3,000.00	\$3,660.00
75 - Christmas Ex	\$900.00	\$1,038.21
80 - Misc Exp	\$1,000.00	\$612.09
85 - Bank Fees	\$0.00	-\$20.00
<b>1300 - Off Supplies</b>	<b>\$6,600.00</b>	<b>\$5,003.32</b>
01 - Security Exp	\$200.00	\$108.00
05 - US Postal	\$2,300.00	\$1,500.49
10 - Supplies	\$2,000.00	\$1,889.80
15 - Paper	\$700.00	\$260.63
20 - Envelopes	\$1,300.00	\$1,209.40
25 - Flags	\$100.00	\$35.00
<b>1400 - Admin Exp</b>	<b>\$3,500.00</b>	<b>\$2,521.51</b>
05 - Clerk Meals	\$300.00	\$130.94
10 - Clerk Mileag	\$1,800.00	\$1,577.15
15 - Clerk Hotels	\$800.00	\$353.42
20 - Clerk Wrkshp	\$600.00	\$460.00
<b>1500 - Comp Serv Co</b>	<b>\$18,200.00</b>	<b>\$16,354.20</b>
05 - TRIO Service	\$11,600.00	\$9,895.98
10 - Equip. Repai	\$500.00	\$284.99
20 - Web Server	\$600.00	\$530.00
25 - Savin Maint	\$2,000.00	\$2,238.56
30 - CompUpgrades	\$3,500.00	\$3,404.67
<b>1600 - Town Mgr Exp</b>	<b>\$4,000.00</b>	<b>\$10,504.08</b>
05 - Mgr-Meals	\$400.00	\$572.50
10 - Mgr-Mileage	\$2,600.00	\$8,554.06
11 - Mgr-Hotels	\$600.00	\$732.10
15 - Mgr-Wrkshop	\$400.00	\$645.42
<b>1701 - Elections</b>	<b>\$2,850.00</b>	<b>\$2,206.55</b>
00 - Elections	\$1,000.00	\$337.58
05 - Wages	\$1,500.00	\$1,478.50
10 - Meals	\$300.00	\$336.74
15 - Supplies	\$50.00	\$53.73
<b>1800 - VetFlagProj</b>	<b>\$1,200.00</b>	<b>\$1,060.02</b>
05 - FlagMaterial	\$750.00	\$924.00
10 - Labor	\$250.00	\$0.00
15 - Equipment	\$200.00	\$136.02
<b>3500 - Street Lites</b>	<b>\$24,000.00</b>	<b>\$20,163.19</b>
01 - St Lites	\$24,000.00	\$20,163.19
<b>3600 - NARSB</b>	<b>\$800.00</b>	<b>\$800.00</b>
01 - Sludge Site	\$800.00	\$800.00
<b>3700 - VRF INC</b>	<b>\$70,000.00</b>	<b>\$78,255.89</b>
05 - DISPOSAL FEE	\$70,000.00	\$78,255.89
<b>3750 - AMBULANCE SERV</b>	<b>\$13,500.00</b>	<b>\$13,500.00</b>
05 - AmbulanceServ	\$13,500.00	\$6,723.00

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 BUDGET	2019 ACUTAL
<b>General Government Cont.</b>		
<b>7010 - Benefits/Tax</b>	<b>\$32,010.00</b>	<b>\$36,263.58</b>
05 - Soc Sec/Med	\$9,000.00	\$10,013.64
10 - Retirement	\$0.00	\$3,955.74
15 - Health Ins	\$21,500.00	\$20,501.92
20 - Life Ins	\$500.00	\$538.98
25 - Unemploy	\$570.00	\$569.92
30 - Workers Comp	\$440.00	\$683.38
<b>8400 - Disc</b>	<b>\$15,000.00</b>	<b>\$18,303.50</b>
10 - Discount	\$15,000.00	\$18,303.50
<b>8410 - Abatements</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
10 - Abatements	\$1,000.00	\$0.00
<b>8500 - Cost of Lien</b>	<b>\$300.00</b>	<b>-\$543.51</b>
10 - Lien Costs	\$300.00	-\$543.51
<b>9715 - Hist Site Ex</b>	<b>\$200.00</b>	<b>\$217.00</b>
<b>Total General Gov</b>	<b>\$322,683.00</b>	<b>\$353,981.40</b>

<b>05 - PUBLIC SAFETY</b>	<b>\$61,858.00</b>	<b>\$61,879.46</b>
<b>2100 - Fire Dept</b>	<b>\$37,703.00</b>	<b>\$37,662.52</b>
01 - Auto/Eq Ins	\$3,062.00	\$3,085.50
05 - Chief's Wage	\$10,000.00	\$9,999.96
10 - Telephone	\$500.00	\$524.57
15 - Payroll	\$10,000.00	\$8,954.48
20 - Meet/Train	\$1,000.00	\$155.39
25 - Gasoline	\$200.00	\$70.78
30 - Diesel	\$700.00	\$553.76
35 - EquipTesting	\$900.00	\$250.00
40 - Equip Purch	\$1,200.00	\$1,680.48
45 - Vehicle Repa	\$1,700.00	\$2,382.00
50 - Pond Upkeep	\$200.00	\$1,073.07
55 - Radios,Pgrs	\$1,897.00	\$1,249.00
60 - ScotAirTankM	\$1,400.00	\$2,817.20
65 - County Dis	\$2,089.00	\$1,989.21
70 - Safety Equip	\$1,300.00	\$1,136.72
75 - Ann. Fit Tes	\$700.00	\$608.00
80 - Sewer Fee	\$405.00	\$392.12
85 - GenSupplies	\$250.00	\$440.03
90 - Fire Extingu	\$200.00	\$300.25
<b>2200 - ACO</b>	<b>\$1,925.00</b>	<b>\$1,797.00</b>
05 - Ken,Vet,Fees	\$100.00	\$72.00
10 - Supplies	\$150.00	\$150.00
15 - Training	\$100.00	\$0.00
20 - Beaver Con.	\$575.00	\$575.00
30 - ACO Stipend	\$1,000.00	\$1,000.00
<b>2300 - Plbg Insp</b>	<b>\$4,769.00</b>	<b>\$4,826.50</b>
05 - Wages	\$4,244.00	\$4,244.00
10 - Training	\$0.00	\$0.00
15 - Travel	\$425.00	\$425.00
20 - Meetings	\$100.00	\$157.50
<b>2500 - Airport</b>	<b>\$15,266.00</b>	<b>\$15,266.00</b>
05 - O&M	\$9,826.00	\$9,826.00
10 - Capital	\$5,440.00	\$5,440.00
<b>2700 - Hlth Officer</b>	<b>\$500.00</b>	<b>\$500.00</b>
15 - Stipend	\$500.00	\$500.00
<b>7010 - Benefits/Tax</b>	<b>\$1,695.00</b>	<b>\$1,827.44</b>
05 - Soc Sec/Med	\$1,000.00	\$1,134.23
30 - Workers Comp	\$695.00	\$693.21
<b>TOTAL PUBLIC SAFETY</b>	<b>\$61,858.00</b>	<b>\$61,879.46</b>

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 BUDGET	2019 ACUTAL
<b>10 - PUBLIC WORKS</b>	<b>\$318,798.00</b>	<b>\$325,608.79</b>
<b>3100 - Winter Rd</b>	<b>\$114,175.00</b>	<b>\$118,739.18</b>
05 - Gravel	\$10,875.00	\$10,875.00
10 - Salt	\$17,850.00	\$17,173.53
15 - Wages	\$53,510.00	\$53,980.84
17 - Overtime	\$14,540.00	\$17,083.33
20 - Diesel	\$13,520.00	\$15,285.33
25 - Culvert Thaw	\$800.00	\$1,125.00
35 - Gasoline	\$3,080.00	\$3,216.15
<b>3200 - Summer Rd</b>	<b>\$81,115.00</b>	<b>\$79,741.33</b>
05 - Wages	\$57,795.00	\$57,790.80
07 - Overtime	\$565.00	\$175.52
10 - Diesel	\$4,680.00	\$4,099.56
15 - Gravel	\$3,045.00	\$2,937.50
20 - Culverts	\$6,000.00	\$5,999.85
25 - Equip Rent	\$3,900.00	\$3,894.48
30 - Should Mow	\$1,750.00	\$1,750.00
35 - Signs	\$500.00	\$518.03
40 - Safety Cones	\$500.00	\$435.10
50 - Gasoline	\$2,380.00	\$2,140.49
<b>3250 - Garage O &amp; M</b>	<b>\$21,303.00</b>	<b>\$25,355.19</b>
01 - Heating Oil	\$5,600.00	\$7,042.61
02 - Phone	\$575.00	\$587.01
03 - Electricity	\$4,620.00	\$4,873.73
04 - Repair/Serv	\$1,600.00	\$4,824.08
05 - Cleaning Sup	\$500.00	\$488.22
06 - Maint. Furn	\$375.00	\$372.01
07 - Inspections	\$215.00	\$252.95
08 - Sewer Fees	\$393.00	\$392.12
09 - Refuse Dis	\$250.00	\$240.00
10 - Firewood	\$1,200.00	\$1,198.00
11 - Cell / Boots	\$1,200.00	\$1,200.00
12 - Uniforms	\$1,105.00	\$1,110.28
13 - Watr Bot Rnt	\$50.00	\$24.00
14 - Training	\$400.00	\$140.18
15 - Insurance	\$1,600.00	\$984.50
16 - Gen Liab Ins	\$900.00	\$850.50
17 - Janitor	\$720.00	\$775.00
<b>3300 - Equip</b>	<b>\$36,550.00</b>	<b>\$41,842.62</b>
01 - Insurance	\$5,850.00	\$6,338.00
05 - Tires	\$2,700.00	\$2,633.74
10 - Equip Repair	\$14,500.00	\$20,623.08
15 - Oil	\$1,000.00	\$909.23
20 - Lube	\$400.00	\$362.36
25 - Filters	\$600.00	\$489.51
30 - Plow Blades	\$1,500.00	\$1,481.38
35 - Cuttin Edges	\$2,200.00	\$2,058.73
40 - Elec Repairs	\$600.00	\$582.35
45 - Welding Sup	\$850.00	\$303.85
50 - Fabrication	\$1,000.00	\$998.31
55 - Othr Repairs	\$1,500.00	\$1,476.60
60 - Parts	\$1,500.00	\$1,317.75
65 - Shop Tools	\$1,800.00	\$1,919.84
70 - Safety Gear	\$550.00	\$347.89
<b>3350 - Equip Reserv</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
01 - Trucks etc.	\$10,000.00	\$0.00
<b>3400 - Paving</b>	<b>\$6,000.00</b>	<b>\$4,744.50</b>
10 - Cold Mix	\$3,000.00	\$2,592.00
20 - Culvert Pav	\$3,000.00	\$2,152.50
<b>3450 - MMTA</b>	<b>\$215.00</b>	<b>\$25.00</b>
05 - Drug Test	\$215.00	\$25.00
<b>7010 - Benefits/Tax</b>	<b>\$49,440.00</b>	<b>\$55,160.97</b>
05 - Soc Sec/Med	\$10,000.00	\$9,099.41



# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 BUDGET	2019 ACUTAL
<b>Public Works Cont.</b>		
10 - Retirement	\$0.00	\$5,406.46
15 - Health Ins	\$33,440.00	\$33,620.24
25 - Unemploy	\$500.00	\$569.92
30 - Workers Comp	\$5,500.00	\$6,464.94
<b>TOTAL PUBLIC WORKS</b>	<b>\$318,798.00</b>	<b>\$325,608.79</b>

<b>15 - SOCIAL SERVICES</b>	<b>\$12,834.00</b>	<b>\$12,712.95</b>
<b>4000 - SS Exp</b>	<b>\$12,732.00</b>	<b>\$12,712.95</b>
05 - Sen Cit Lunc	\$3,800.00	\$3,800.00
07 - Hist Society	\$500.00	\$500.00
10 - SJV Chm Com	\$300.00	\$300.00
15 - St.JhnValAsc	\$3,000.00	\$3,000.00
20 - Agen on Agin	\$533.00	\$533.00
30 - ACAP	\$220.00	\$220.00
35 - Red Cross	\$200.00	\$200.00
40 - Soil Con.	\$229.00	\$229.00
45 - Resource Ser	\$0.00	\$0.00
50 - St.LuceFoodP	\$500.00	\$500.00
51 - MSAD33Foodpa	\$250.00	\$250.00
55 - ME Acad Her	\$150.00	\$150.00
60 - Sno Mo Club	\$600.00	\$600.00
61 - Life Flight	\$400.00	\$400.00
66 - MEPublicRadi	\$100.00	\$100.00
67 - FK CHAMBER	\$300.00	\$300.00
70 - Vet Ceme	\$150.00	\$150.00
80 - Lng Lk Lib	\$250.00	\$250.00
85 - Uni Way Aroo	\$250.00	\$250.00
95 - Heritage Prk	\$500.00	\$555.95
96 - Donations	\$500.00	\$425.00
<b>7010 - Benefits/Tax</b>	<b>\$102.00</b>	<b>\$0.00</b>
05 - Soc Sec/Med	\$102.00	\$0.00
<b>TOTAL SOCIAL SERVICES</b>	<b>\$12,834.00</b>	<b>\$12,712.95</b>

<b>20 - RECREATION DEPARTMENT</b>	<b>\$9,080.00</b>	<b>\$7,711.85</b>
<b>5100 - Rec Dept</b>	<b>\$7,580.00</b>	<b>\$5,676.76</b>
01 - Prop Ins	\$130.00	\$128.00
03 - Stipend	\$1,000.00	\$500.00
05 - Electricity	\$500.00	\$461.84
10 - Sewer Fees	\$250.00	\$421.09
15 - Maint	\$250.00	\$319.79
20 - Cln Service	\$50.00	\$0.00
25 - Heating Oil	\$800.00	\$1,091.02
30 - Gas	\$550.00	\$0.00
45 - Weed Con	\$0.00	\$550.00
50 - Hol Parties	\$200.00	\$174.37
55 - Skating Rk	\$600.00	\$338.90
60 - Equipment	\$250.00	\$0.00
65 - Park Impr	\$1,000.00	\$663.72
70 - Build Repair	\$1,000.00	\$758.03
75 - Summer Prog	\$1,000.00	\$270.00
<b>5400 - Boat Landing</b>	<b>\$1,500.00</b>	<b>\$2,035.09</b>
05 - Electricity	\$250.00	\$241.18
10 - SpringSetUp	\$300.00	\$320.00
15 - Fall Sht Dwn	\$150.00	\$150.00
20 - Maintenance	\$300.00	\$823.91
25 - Weed Control	\$500.00	\$500.00
<b>TOTAL RECREATION DEPARTMENT</b>	<b>\$9,080.00</b>	<b>\$7,711.85</b>

# 2019 EXPENSE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 BUDGET	2019 ACUTAL
<b>25 - INTER GOVERNMENT</b>	<b>\$534,972.00</b>	<b>\$532,818.96</b>
6100 - 05 Education	\$460,920.00	\$458,766.96
6200 - 05 County Tax	\$74,052.00	\$74,052.00
<b>TOTAL INTER GOV</b>	<b>\$534,972.00</b>	<b>\$532,818.96</b>

<b>27 - COMMUNITY CENTER</b>	<b>\$14,069.00</b>	<b>\$18,616.89</b>
<b>5300 - Com Center</b>	<b>\$13,749.00</b>	<b>\$18,108.13</b>
01 - Blg Insuranc	\$1,000.00	\$1,006.00
05 - Wages	\$4,000.00	\$5,800.00
10 - Phone	\$500.00	\$524.57
15 - Electricity	\$1,300.00	\$1,315.45
20 - Cln Supplies	\$400.00	\$300.97
30 - Heating Oil	\$3,000.00	\$4,072.94
35 - Maint.	\$1,000.00	\$3,142.33
55 - Sewer Fee	\$809.00	\$784.25
60 - Propane	\$500.00	\$82.34
65 - Build Repair	\$1,000.00	\$839.28
70 - Trash Dispo	\$240.00	\$240.00
<b>7010 - Benefits/Tax</b>	<b>\$320.00</b>	<b>\$508.76</b>
05 - Soc Sec/Med	\$250.00	\$443.70
30 - Workers Comp	\$70.00	\$65.06
<b>TOTAL COMMUNITY CENTER</b>	<b>\$14,069.00</b>	<b>\$18,616.89</b>

<b>35 - Professional</b>	<b>\$30,900.00</b>	<b>\$26,883.24</b>
<b>7010 - Benefits/Tax</b>	<b>\$400.00</b>	<b>\$356.74</b>
05 - Soc Sec/Med	\$400.00	\$356.74
<b>8200 - Prof Exp</b>	<b>\$22,800.00</b>	<b>\$21,739.00</b>
05 - Auditor	\$6,750.00	\$6,695.00
10 - Town Report	\$1,000.00	\$891.45
12 - Assessor Fee	\$2,800.00	\$4,400.00
14 - Map Update	\$1,500.00	\$0.00
20 - Dues/Members	\$5,000.00	\$4,874.14
25 - Convention	\$2,000.00	\$2,331.69
35 - Advertising	\$1,500.00	\$1,655.00
40 - Legal Servic	\$1,000.00	\$97.00
45 - Reports	\$250.00	\$83.00
55 - Tax Bills	\$1,000.00	\$711.72
<b>8802 - CDBG Office</b>	<b>\$7,700.00</b>	<b>\$4,787.50</b>
05 - Advertising	\$200.00	\$125.00
10 - Wages	\$7,500.00	\$4,662.50
<b>TOTAL PROFESSIONAL</b>	<b>\$30,900.00</b>	<b>\$26,883.24</b>

<b>40 - Debt Service</b>	<b>\$175,031.00</b>	<b>\$175,006.40</b>
<b>9600 - 05 ComCtr Loan</b>	<b>\$8,625.00</b>	<b>\$8,625.00</b>
<b>9620 - 05 Town Office</b>	<b>\$11,638.00</b>	<b>\$11,637.40</b>
<b>9845 - WSTR TK LN</b>	<b>\$51,417.00</b>	<b>\$51,393.24</b>
05 - 2017 WSTR TK	\$25,327.00	\$25,362.96
10 - 2018 WSTR TK	\$26,090.00	\$26,030.28
<b>9855 - 05 2016 RD LOAN</b>	<b>\$103,351.00</b>	<b>\$103,350.76</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$175,031.00</b>	<b>\$175,006.40</b>

**2019 EXPENSE SUMMARY**  
**JANUARY 1, 2019 - DECEMBER 31, 2019**

Account	2019 BUDGET	2019 ACUTAL
<b>50 - SEWER DEPARTMENT</b>	<b>\$146,737.00</b>	<b>\$157,356.53</b>
<b>6400 - Sewer Dpt OM</b>	<b>\$143,829.00</b>	<b>\$152,312.78</b>
05 - Wages/Bene	\$26,000.00	\$26,365.66
32 - ElectDataIns	\$150.00	\$150.00
33 - Prop Insuran	\$2,219.00	\$2,285.50
34 - Gen Liab Ins	\$300.00	\$302.00
35 - Electricity	\$28,000.00	\$33,781.27
38 - Equip Purch	\$2,000.00	\$369.29
40 - Equip Maint	\$4,000.00	\$1,472.55
45 - Heating Oil	\$1,400.00	\$1,359.26
50 - Line Flushin	\$3,500.00	\$3,150.00
52 - DuckWeed Rem	\$1,500.00	\$0.00
53 - PS/CC Cleani	\$3,000.00	\$1,245.00
55 - Audit	\$500.00	\$0.00
56 - Summer Mowin	\$1,500.00	\$2,250.00
57 - Ext Weed Con	\$500.00	\$500.00
58 - WinterPlowin	\$2,000.00	\$2,000.00
65 - Supplies	\$1,000.00	\$16.88
71 - DEP Disch Fe	\$500.00	\$494.43
72 - Mercury Test	\$200.00	\$0.00
75 - Build/Maint	\$1,500.00	\$1,996.05
80 - Phone/Intern	\$6,850.00	\$6,450.65
85 - Discounts	\$1,800.00	\$1,711.05
90 - Notices/Lett	\$100.00	\$0.00
91 - Trainings	\$150.00	\$0.00
92 - LINE BREAKS	\$0.00	\$18,037.93
93 - WP-#T15149	\$0.00	\$1,709.40
94 - '19LineBreak	\$0.00	\$14,505.43
95 - Liens	\$1,200.00	-\$302.59
96 - Postage	\$200.00	\$9.80
97 - Legal Fees	\$1,000.00	\$0.00
98 - Capital Resv	\$15,000.00	\$0.00
99 - Loan P/I Pmt	\$37,760.00	\$12,760.22
<b>7010 - Benefits/Tax</b>	<b>\$2,908.00</b>	<b>\$2,918.28</b>
05 - Soc Sec/Med	\$2,000.00	\$2,015.39
25 - Unemploy	\$143.00	\$142.48
30 - Workers Comp	\$765.00	\$760.41
<b>8410 - Abatements</b>	<b>\$0.00</b>	<b>\$2,125.47</b>
10 - Abatements	\$0.00	\$2,125.47
<b>TOTAL SEWER DEPT</b>	<b>\$146,737.00</b>	<b>\$157,356.53</b>

<b>55 - GENERAL ASSISTANCE</b>	<b>\$5,000.00</b>	<b>\$3,536.80</b>
<b>4200 - Gen Assistan</b>	<b>\$5,000.00</b>	<b>\$3,536.80</b>
05 - Rent	\$2,500.00	\$2,200.00
10 - Electricity	\$500.00	\$150.00
20 - Supplies	\$500.00	\$0.00
25 - Heating Oil	\$1,250.00	\$1,186.80
30 - Propane	\$250.00	\$0.00
<b>TOTAL GEN ASST.</b>	<b>\$5,000.00</b>	<b>\$3,536.80</b>

<b>FINAL TOTALS</b>	<b>\$1,631,962.00</b>	<b>\$1,676,113.27</b>
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# 2019 REVENUE SUMMARY

## JANUARY 1, 2019 - DECEMBER 31, 2019

Account	2019 Budget	2019 Revenue
<b>01 - GENERAL GOVERNMENT</b>	<b>1,488,793.00</b>	<b>1,496,074.51</b>
1000 - Motor Vehicle Excise	270,743.00	282,445.10
1100 - Motor Vehicle Agent Fees	4,500.00	4,734.00
2000 - Boat Excise	1,300.00	1,134.40
2100 - IFW Agent Fees	1,300.00	641.50
2300 - Dog Fees	150.00	149.00
2500 - Vital Statistic Clerk Fees	1,600.00	1,412.60
3000 - RE Tax Commitment	968,000.00	920,284.04
3002 - Prior Yr Tax Collected	0.00	15,000.00
3100 - PP Tax Commitment	30,000.00	34,965.04
3700 - Interest on Taxes	5,500.00	4,361.16
4200 - Franchise Fees	2,500.00	7,244.26
5100 - Aircraft Excise Tax	600.00	645.17
5150 - Tractor Excise Tax	7,500.00	6,948.29
7000 - VRF Reimbursements	4,000.00	0.00
8000 - Miscellaneous Income	100.00	919.52
9000 - Interest Income	0.00	6,370.34
9100 - Gen Govt Insurance Refunds	500.00	616.00
9500 - State Revenue Sharing	80,000.00	78,782.09
9510 - Homestead Exemption Reimb	90,000.00	102,096.00
9520 - Veteran Exemption Reimb	0.00	2,188.00
9570 - BETE	20,500.00	25,138.00
<b>05 - PUBLIC SAFETY</b>	<b>1,250.00</b>	<b>1,180.00</b>
1000 - ACO Fines, Etc.	500.00	736.00
2000 - Building Permits	300.00	335.00
3000 - Plumbing Permits	150.00	-100.00
7000 - Fire Dept Donations	0.00	139.00
7200 - Fire Dept Pool/Driveway Revenu	300.00	70.00
<b>10 - PUBLIC WORKS</b>	<b>32,150.00</b>	<b>41,429.98</b>
1000 - LOCAL ROAD ASSISTANCE PROGRAM	25,000.00	25,724.00
2000 - Repair Reimbursements	150.00	0.00
3000 - Plowing Reimbursements	7,000.00	15,104.38
6000 - Steel Recycling	0.00	601.60
<b>20 - RECREATION DEPARTMENT</b>	<b>100.00</b>	<b>5,787.98</b>
1000 - Donations	0.00	250.00
3000 - Skating Rink	100.00	327.59
5000 - Boat Landing Reimbursement	0.00	5,210.39
<b>27 - COMMUNITY CENTER</b>	<b>5,000.00</b>	<b>5,757.50</b>
1000 - Community Center Rentals	5,000.00	5,757.50
<b>50 - SEWER DEPARTMENT</b>	<b>115,700.00</b>	<b>144,330.44</b>
1100 - Sewer Principal	85,000.00	93,683.65
1500 - St Agatha Flow Fees	30,000.00	49,744.94
2000 - Interest on Sewer User Fees	700.00	901.85
<b>Final Totals</b>	<b>1,642,993.00</b>	<b>1,694,560.41</b>



# AUDITOR'S REPORT

TOWN OF FRENCHVILLE, MAINE

FINANCIAL STATEMENTS

DECEMBER 31, 2019

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**Chester M. Kearney**  
Certified Public Accountants

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Barbara E. McGuire, CPA, CGMA  
Timothy P. Poitras, CPA, CGMA

To the Board of Selectpersons of  
Town of Frenchville, Maine

## INDEPENDENT AUDITORS' REPORT

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the governmental activities, the business – type activities, its major fund and the aggregate remaining fund information of the Town of Frenchville, Maine, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, its major fund and the aggregate remaining fund information of the Town of Frenchville, Maine, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of employer's pension contributions, schedule of employer's share of net pension liability and schedules of changes in net OPEB liability and related ratios on pages I to VI and 34 through 38 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 regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Frenchville's basic financial statements as a whole. The accompanying supplementary information on pages 39 through 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2020 on our consideration of the Town of Frenchville's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

*Chester M. Kearney*

Presque Isle, Maine  
February 12, 2020

## MANAGEMENT DISCUSSION AND ANALYSIS

TOWN OF FRENCHVILLE, MAINE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
UNAUDITED

As management of the Town of Frenchville, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with the Town's financial statements.

*Financial Highlights*

- The assets of the Town of Frenchville exceeded its liabilities at the close of the most recent fiscal year by \$5,106,203 (net position). Of this amount, \$4,283,974 is capital assets net of related debt. The remaining amount may be used to meet the government's on-going obligations to citizens and creditors.
- The government's total net position decreased by \$112,064.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$626,027 a decrease of \$166,018 in comparison with the prior year. Approximately 72% of this total amount, \$452,459, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$452,459 or 26.9% of total general fund expenditures.
- The Town's total long-term debt decreased by \$148,469 for the current fiscal year, due to debt retirement of \$148,469 and no new borrowing.

*Overview of the Financial Statements*

This discussion and analysis is intended to serve as an introduction to the Town of Frenchville's basic financial statements. The Town's basic financial statements are comprised of 3 components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

*Government-wide financial statements.* The government-wide financial statements are designed to provide readers with a broad overview of the Town of Frenchville's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two 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 Town is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

TOWN OF FRENCHVILLE, MAINE  
MANAGEMENT'S DISCUSSION AND ANALYSIS

UNAUDITED

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, protection, highways, general assistance, sanitation, cemetery, properties, recreation, county tax assessment and education.

The government-wide financial statements can be found on pages 4 and 5 of this report.

*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 Frenchville, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into 2 categories: governmental funds, and permanent funds.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental-fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the 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-fund balance sheet and the governmental-fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains three (3) individual governmental funds. Information is presented separately in the governmental-fund balance sheet and in the governmental-fund statement of revenues, expenditures, and changes in fund balances for the general fund which is considered to be a major fund.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental-fund financial statements can be found on pages 6 to 9 of this report.

*Proprietary funds.* The Town sewer fund is considered a proprietary fund.

*Fiduciary funds.* The Town maintains 1, agency type, fiduciary fund.

*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 fund financial statements. The notes to the financial statements can be found on pages 15 to 33 of this report.

*Other information.* This report also includes various supplemental schedules to provide additional detail for the various items reported. These supplemental schedules can be found on pages 39 to 41 of this report.

*Government-wide Financial Analysis*

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$5,106,203 at the close of the most recent fiscal year.

TOWN OF FRENCHVILLE, MAINE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
UNAUDITED

By far, the largest portion of the Town's net position (84%) reflects its investment in capital assets (e.g., land, buildings, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, if any, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TOWN OF FRENCHVILLE, Net Position						
	Governmental Activities		Business-type Activities		Total	
	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018	December 31, 2019	December 31, 2018
Current and other assets	802,425	940,331	233,040	226,158	1,035,465	1,166,489
Capital assets, net	<u>3,243,439</u>	<u>3,302,025</u>	<u>2,527,811</u>	<u>2,577,563</u>	<u>5,771,250</u>	<u>5,879,588</u>
Total assets	<u>4,045,864</u>	<u>4,242,356</u>	<u>2,760,851</u>	<u>2,803,721</u>	<u>6,806,715</u>	<u>7,046,077</u>
Deferred outflows of resources	<u>31,419</u>	<u>27,490</u>	<u>-</u>	<u>-</u>	<u>31,419</u>	<u>27,490</u>
Current liabilities	42,398	23,286	-	-	42,398	23,286
Pension liabilities	80,643	74,853	-	-	80,643	74,853
OPEB liabilities	81,786	85,389	-	-	81,786	85,389
Long-term liabilities	<u>1,339,719</u>	<u>1,477,616</u>	<u>147,557</u>	<u>158,129</u>	<u>1,487,276</u>	<u>1,635,745</u>
Total liabilities	<u>1,544,546</u>	<u>1,661,144</u>	<u>147,557</u>	<u>158,129</u>	<u>1,692,103</u>	<u>1,819,273</u>
Deferred inflows of resources	<u>39,828</u>	<u>36,027</u>	<u>-</u>	<u>-</u>	<u>39,828</u>	<u>36,027</u>
Net position:						
Invested in capital assets, net of related debt	1,903,720	1,824,409	2,380,254	2,419,434	4,283,974	4,243,843
Unrestricted	<u>589,189</u>	<u>748,266</u>	<u>233,040</u>	<u>226,158</u>	<u>822,229</u>	<u>974,424</u>
Total net position	<u>2,492,909</u>	<u>2,572,675</u>	<u>2,613,294</u>	<u>2,645,592</u>	<u>5,106,203</u>	<u>5,218,267</u>

At the end of the current fiscal year, the Town is able to report positive balances in net position.

During the current fiscal year, the government's capital assets decreased by \$108,338 the result of \$100,402 of capital additions less depreciation expense of \$208,740.

TOWN OF FRENCHVILLE, MAINE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
UNAUDITED

*Governmental activities.* Governmental activities decreased the Town's net position by \$79,766 and business type activities decreased net position by 32,298. Key elements of the decreases are as follows:

TOWN OF FRENCHVILLE, Changes in Net Position						
	Governmental Activities		Business-type Activities		Total	
	January 1, 2019 December 31, 2019	January 1, 2018 December 31, 2018	January 1, 2019 December 31, 2019	January 1, 2018 December 31, 2018	January 1, 2019 December 31, 2019	January 1, 2018 December 31, 2018
Program revenues:						
Charges for services	29,012	20,255	141,303	125,195	170,315	145,450
Operating grants and contributions	25,724	25,036			25,724	25,036
Capital grants and contributions	64,741				64,741	
General revenues:						
Property taxes	954,239	953,686			954,239	953,686
Excise taxes	283,580	281,171			283,580	281,171
Grants and other contributions not restricted to specific programs	208,204	179,088			208,204	179,088
Other Revenue:	32,941	16,217	1,117	175	34,058	16,392
Total revenues	1,598,441	1,475,453	142,420	125,370	1,740,861	1,600,823
Expenses:						
Education	458,767	414,569			458,767	414,569
General government	359,833	350,906			359,833	350,906
Public safety	80,370	92,303			80,370	92,303
Public works	450,147	455,213			450,147	455,213
Capital improvement	118,463	76,615			118,463	76,615
County tax	74,052	73,446			74,052	73,446
Recreation	24,446	23,500			24,446	23,500
Community agencies	12,713	13,930			12,713	13,930
All other	49,037	97,600	174,718	137,496	223,755	235,096
Pension expense	3,096	(32,847)			3,096	(32,847)
OPEB expense	(1,037)	5,453			(1,037)	5,453
Interest expense	37,109	15,108			37,109	15,108
Total expenses	1,666,996	1,585,796	174,718	137,496	1,841,714	1,723,292
Interfund transfers	(11,211)				(11,211)	
Change in net position	(79,766)	(110,343)	(32,298)	(12,126)	(112,064)	(122,469)
Net position - beginning	2,572,675	2,683,018	2,645,592	2,657,718	5,218,267	5,340,736
Net position - ending	2,492,909	2,572,675	2,613,294	2,645,592	5,106,203	5,218,267



TOWN OF FRENCHVILLE, MAINE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
UNAUDITED

*Financial Analysis of the Government's Funds*

As noted earlier, the Town of Frenchville uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$626,027, a decrease of \$166,018 in comparison with the prior year. Approximately 72% of this total amount (\$452,459) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is committed or assigned to indicate that it is not available for new spending.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the general fund was \$452,459, while total fund balance was \$626,027. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 26.9% of total general fund expenditures, while total fund balance represents 37.3% of that same amount.

The fund balance of the Town's general fund decreased by \$166,018 during the current fiscal year. Key factors in this decrease are as follows:

- Actual revenues exceeded anticipated revenues by \$65,040, consisting primarily of excise taxes, state revenue sharing, grants and overlay.
- Actual expenditures were more than appropriated expenditures by \$118,801, consisting mostly of capital improvement appropriations carried forward from prior years.
- Original budget assumed use of anticipated fund balance of \$101,046.

*General Fund Budgetary Highlights*

The final budget included appropriations carried forward from prior fiscal years.

*Capital Asset and Debt Administration*

*Capital assets.* The Town's investment in capital assets for its governmental activities as of December 31, 2019, amounts to \$5,771,250 (net of accumulated depreciation). This investment in capital assets includes land, building systems and infrastructure. The total decrease in the Town's investment in capital assets for the current fiscal year was 1.8%.

Additional information on the Town's capital assets can be found in note 3 on pages 22 and 23 of this report.

TOWN OF FRENCHVILLE, MAINE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
UNAUDITED

*Long-term debt.* At the end of the current fiscal year, the Town had debt related to governmental and business-type activities. Details on long-term debt can be found on page 41 of this report.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7.5% of its total state valuation of the Town. The current debt limitation for the Town of Frenchville is \$2,869,908.

*Economic Factors and Next Year's Budgets and Rates*

- The unemployment rate for Aroostook County is currently 4.2%, which is a decrease from a rate of 4.8% a year ago. The County's rate is comparable to the national rate of 3.5% and the state rate of 2.9%.

- Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the Town's budget for the 2019 calendar year.

*Requests for Information*

This financial report is designed to provide a general overview of the Town of Frenchville, Maine's finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Manager, PO Box 97, Town of Frenchville, Maine 04745.

## BASIC FINANCIAL STATEMENTS

## TOWN OF FRENCHVILLE, MAINE

## STATEMENT OF NET POSITION

DECEMBER 31, 2019

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and cash equivalents	559,261		559,261
Investments - CDs	237,791		237,791
Taxes/Liens receivable (net of allowance for uncollectibles)	155,019		155,019
Accounts receivable (net)	64,741	18,653	83,394
Internal balances	(214,387)	214,387	-
Total current assets	802,425	233,040	1,035,465
Capital assets, net of accumulated depreciation	3,243,439	2,527,811	5,771,250
TOTAL ASSETS	4,045,864	2,760,851	6,806,715
DEFERRED OUTFLOWS OF RESOURCES			
Pension related expenditures	22,974		22,974
OPEB related expenditures	8,445		8,445
	31,419		31,419
LIABILITIES			
Accounts payable	30,848		30,848
Due to fiduciary fund	11,550		11,550
Current portion of long-term debt	139,144	10,678	149,822
Total current liabilities	181,542	10,678	192,220
Non-current liabilities			
Pension liabilities	80,643		80,643
OPEB liabilities	81,786		81,786
Notes due in more than one year	1,200,575	136,879	1,337,454
	1,363,004	136,879	1,499,883
TOTAL LIABILITIES	1,544,546	147,557	1,692,103
DEFERRED INFLOWS OF RESOURCES			
Pension related inflows	23,483		23,483
OPEB related inflows	16,345		16,345
	39,828		39,828
NET POSITION			
Invested in capital assets, net of related debt	1,903,720	2,380,254	4,283,974
Unassigned	589,189	233,040	822,229
TOTAL NET POSITION	2,492,909	2,613,294	5,106,203

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2019

Functions/Programs:	Program Revenues			Net (Expense) Revenues and Changes in Net Position	
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Education	458,767				(458,767)
General government	339,833	6,938			(332,895)
Public safety	80,370	1,182			(79,188)
Public works	450,147	15,104	25,724		(409,319)
Capital improvement	118,463			64,741	(53,722)
County tax	74,052				(74,052)
Recreation	24,446	5,788			(18,658)
Community agencies	12,713				(12,713)
All other	49,037				(49,037)
Pension expense	3,096				(3,096)
OPEB expense	(1,037)				1,037
Unallocated interest on debt service	37,109				(37,109)
Total governmental activities	1,666,996	29,012	25,724	64,741	(1,547,519)
Business-type activities:					
Sewer department	174,718	141,303			(33,415)
Total business-type activities	174,718	141,303			(33,415)
Total primary government	1,841,714	170,315	25,724	64,741	(1,580,934)
General revenues:					
Taxes					954,239
Excise taxes					283,580
Intergovernmental					208,204
Unrestricted investment earnings					11,849
Other					22,209
Total general revenues					1,480,081
Interfund transfers					(11,211)
Change in net position					(112,064)
Net position - January 1, 2019					5,218,267
Net position - December 31, 2019					5,106,203

See notes to financial statements

Chester M. Kearney, Certified Public Accountants

## TOWN OF FRENCHVILLE, MAINE

## BALANCE SHEET

## GOVERNMENTAL FUNDS

DECEMBER 31, 2019

	GENERAL	SPECIAL REVENUE FUND (NON-MAJOR)	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Cash and cash equivalents	559,261		559,261
Investment - CDs	237,791		237,791
Tax receivable (net of allowance for uncollectibles)	155,019		155,019
Due from other funds	64,741		64,741
Grants receivable		64,741	64,741
<b>TOTAL ASSETS</b>	<b>1,016,812</b>	<b>64,741</b>	<b>1,081,553</b>
<b>LIABILITIES</b>			
Payables and accruals	30,848		30,848
Due to general fund		64,741	64,741
Due to fiduciary fund	11,550		11,550
Due to proprietary funds	214,387		214,387
<b>TOTAL LIABILITIES</b>	<b>256,785</b>	<b>64,741</b>	<b>321,526</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Unavailable revenue-property taxes	134,000		134,000
<b>FUND BALANCES</b>			
Committed	152,231		152,231
Assigned	21,337		21,337
Unassigned	452,459		452,459
<b>TOTAL FUND BALANCES</b>	<b>626,027</b>	<b>-</b>	<b>626,027</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>1,016,812</b>	<b>64,741</b>	<b>1,081,553</b>

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2019

Total fund balances for governmental funds	626,027
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	3,243,439
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds:	
Unavailable revenue - property taxes	134,000
Liabilities, deferred outflows of resources and deferred inflows of resources related to pensions are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Deferred outflows of resources - pension related expenditures	22,974
Deferred outflows of resources - OPEB related expenditures	8,445
Deferred inflows of resources - pension related inflows	(23,483)
Deferred inflows of resources - OPEB related inflows	(16,345)
Pension liabilities	(80,643)
OPEB liabilities	(81,786)
Some liabilities are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Notes payable	<u>(1,339,719)</u>
Total net position of governmental activities	<u><u>2,492,909</u></u>

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED DECEMBER 31, 2019

	GENERAL FUND	SPECIAL REVENUE FUND (NON-MAJOR)	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Property taxes	945,239		945,239
Excise	283,580		283,580
State revenues	233,928		233,928
Interest	10,732		10,732
Other	51,221	64,741	115,962
TOTAL REVENUES	<u>1,524,700</u>	<u>64,741</u>	<u>1,589,441</u>
EXPENDITURES			
Education	458,767		458,767
General government	353,885		353,885
Public safety	68,602		68,602
Public works	325,609		325,609
Capital improvement/debt service	329,130	64,741	393,871
County tax	74,052		74,052
Recreation	7,712		7,712
Community agencies	12,713		12,713
All other	49,037		49,037
TOTAL EXPENDITURES	<u>1,679,507</u>	<u>64,741</u>	<u>1,744,248</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(154,807)</u>	<u>-</u>	<u>(154,807)</u>
TRANSFER TO FIDUCIARY FUND	<u>(11,211)</u>		<u>(11,211)</u>
NET CHANGE IN FUND BALANCES	<u>(166,018)</u>	<u>-</u>	<u>(166,018)</u>
FUND BALANCES - JANUARY 1, 2019	<u>792,045</u>	<u>-</u>	<u>792,045</u>
FUND BALANCES - DECEMBER 31, 2019	<u>626,027</u>	<u>-</u>	<u>626,027</u>

See notes to financial statements



TOWN OF FRENCHVILLE, MAINE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
DECEMBER 31, 2019

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balances - total governmental funds	(166,018)
--	-----------

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period:

Capital asset purchases capitalized	100,402
Depreciation expense	(158,988)

Pension expense recovery reported under GASB #68 is not reported in the governmental funds	(3,096)
--	---------

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds:	9,000
--	-------

OPEB expense recovery reported under GASB #75 is not reported in the governmental funds	1,037
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Certain long-term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:

Principal payments on long-term debt	137,897
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Change in net position of governmental activities	(79,766)
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See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENT OF NET POSITION

PROPRIETARY FUND

YEAR ENDED DECEMBER 31, 2019

	<u>SEWER</u>	<u>TOTAL</u>
ASSETS		
Current Assets		
Accounts receivable (net)	18,653	18,653
Due from primary government	214,387	214,387
	<u>233,040</u>	<u>233,040</u>
Capital assets (net)	2,527,811	2,527,811
TOTAL ASSETS	<u>2,760,851</u>	<u>2,760,851</u>
LIABILITIES		
Current portion of long-term debt	10,678	10,678
Non-current liabilities		
Due in more than one year	136,879	136,879
TOTAL LIABILITIES	<u>147,557</u>	<u>147,557</u>
NET POSITION		
Invested in capital assets, net of related debt	2,380,254	2,380,254
Unrestricted (deficit)	233,040	233,040
TOTAL NET POSITION	<u>2,613,294</u>	<u>2,613,294</u>

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUND

YEAR ENDED DECEMBER 31, 2019

	<u>SEWER</u>	<u>TOTAL</u>
OPERATING REVENUES		
Charges for services	143,429	143,429
Less: Discounts and abatements	<u>(2,126)</u>	<u>(2,126)</u>
TOTAL OPERATING REVENUES	<u>141,303</u>	<u>141,303</u>
OPERATING EXPENSES		
Labor and benefits	29,284	29,284
Electricity	33,781	33,781
Equipment and maintenance	49,106	49,106
Administrative	4,156	4,156
Telephone	6,451	6,451
Depreciation	<u>49,752</u>	<u>49,752</u>
TOTAL OPERATING EXPENSES	<u>172,530</u>	<u>172,530</u>
OPERATING LOSS	<u>(31,227)</u>	<u>(31,227)</u>
NONOPERATING REVENUES (EXPENSES)		
Interest income	1,117	1,117
Interest expense	<u>(2,188)</u>	<u>(2,188)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(1,071)</u>	<u>(1,071)</u>
INCOME BEFORE		
TRANSFER AND CONTRIBUTIONS	(32,298)	(32,298)
TRANSFER FROM PRIMARY GOVERNMENT	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	(32,298)	(32,298)
TOTAL NET POSITION - JANUARY 1, 2019	<u>2,645,592</u>	<u>2,645,592</u>
TOTAL NET POSITION - DECEMBER 31, 2019	<u><u>2,613,294</u></u>	<u><u>2,613,294</u></u>

See notes to financial statements

## TOWN OF FRENCHVILLE, MAINE

## STATEMENT OF CASH FLOWS

## PROPRIETARY FUND

YEAR ENDED DECEMBER 31, 2019

	<u>SEWER</u>	<u>TOTALS</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	132,438	132,438
Cash paid to suppliers for goods and services	(93,494)	(93,494)
Cash paid to employees for services	(29,284)	(29,284)
Net cash provided by operating activities	<u>9,660</u>	<u>9,660</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interest received	1,117	1,117
Net cash received from General Fund	<u>1,983</u>	<u>1,983</u>
Net cash provided by noncapital financing activities	<u>3,100</u>	<u>3,100</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on bonds and notes	(2,188)	(2,188)
Reduction in long-term obligations	<u>(10,572)</u>	<u>(10,572)</u>
Net cash used for capital and related financing activities	<u>(12,760)</u>	<u>(12,760)</u>
NET INCREASE (DECREASE) IN CASH	-	-
CASH - JANUARY 1, 2019	<u>-</u>	<u>-</u>
CASH - DECEMBER 31, 2019	<u><u>-</u></u>	<u><u>-</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating loss	<u>(31,227)</u>	<u>(31,227)</u>
Adjustments to reconcile loss to net cash provided by operating activities		
Depreciation	49,752	49,752
Change in assets and liabilities		
Accounts receivable - decrease	<u>(8,865)</u>	<u>(8,865)</u>
	<u>40,887</u>	<u>40,887</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>9,660</u></u>	<u><u>9,660</u></u>

See notes to financial statements

TOWN OF FRENCHVILLE  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED DECEMBER 31, 2019

	<u>FIRE FIGHTERS' FUNDRAISING</u>
ASSETS	
Due from general fund	<u>11,550</u>
TOTAL ASSETS	<u><u>11,550</u></u>
LIABILITIES	
	<u>None</u>
NET POSITION	<u><u>11,550</u></u>

See notes to the financial statements

TOWN OF FRENCHVILLE  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

YEAR ENDED DECEMBER 31, 2019

	<u>AGENCY FUND</u> <u>FIRE FIGHTERS'</u> <u>FUNDRAISING</u>
REVENUES	
Fundraising income	7,588
TOTAL REVENUES	<u>7,588</u>
EXPENDITURES	
Supplies	3,551
Other	3,698
TOTAL USES OF FINANCIAL RESOURCES	<u>7,249</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>339</u>
OTHER FINANCING SOURCES (USES)	
Transfers from Town funds	11,211
	<u>11,211</u>
NET POSITION - JANUARY 1, 2019	<u>-</u>
NET POSITION - DECEMBER 31, 2019	<u><u>11,550</u></u>

See notes to the financial statements

TOWN OF FRENCHVILLE, MAINE  
NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Reporting Entity*

The Town of Frenchville, Maine was incorporated under the laws of the State of Maine and operates under a town meeting, selectmen, town manager form of government and provides the following services: public safety, public works, health and social services, education, public improvements, planning and zoning, and general administrative services.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. In evaluating how to define the reporting entity, for financial purposes, management has considered all potential component units. The criteria used to determine which entities are part of the Town's operations include how the budget is adopted, whether debt is secured by general obligation of the Town, the Town's duty to cover any deficits that may occur, and supervision over the accounting functions. Based upon all pertinent facts derived from the analysis of the above criteria, it was determined that no additional entities should be included as part of these financial statements.

*Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among program, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

*Measurement Focus and Basis of Accounting*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

- The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Town reports the following major proprietary fund:

- The Sewer Fund accounts for the cost of construction and operation of the sewage treatment plant, the Town sewer system, and sewer operation activities, and is self-supported through sewer usage fees. Sewer fees are not sufficient to cover all the operating expenses requiring the general fund to supplement its operating resources.

The Town also reports one non-major special revenue fund for a CDBG grant and one agency-type fiduciary fund for the firefighters' fundraising account.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds subject to the same limitations. The Town has not elected to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's public service function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.



TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

*Measurement Focus and Basis of Accounting (cont'd.)*

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary fund are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

*Budgets*

An operating budget is adopted each year for the general fund on the same modified accrual basis used to reflect actual revenues and expenditures. Special revenue funds do not have legally adopted budgets, but administratively approved project budgets.

*Cash and temporary investments*

Available cash is deposited in interest-bearing accounts to as great a degree as possible. These residual investments are classified for reporting purposes as cash and temporary investments. Earnings from these investments are reported by the applicable funds. The Town's policy is to invest in regional banks and federal securities and to insure funds to as great a degree as possible. Deposits with a maturity of three months or less are included in cash and temporary investments for financial reporting purposes.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Investments are reported at fair value.

*Short-term Inter-fund receivables/payables*

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the combined balance sheet.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

*Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets with an initial, individual cost of more than \$10,000, and an estimated useful life in excess of one year, are reported at actual or estimated historical cost.

Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Donated capital assets are recorded at estimated fair value at the time of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if any, is included as part of the capitalization value of the assets constructed.

Capital assets of the primary government and business-type activities are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	20 to 100 years
Vehicles and equipment	5 to 20 years
Infrastructure	10 to 75 years

*Long-Term Obligations*

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or propriety fund type statement of net assets. Bond premiums and discounts, as well as issuance costs if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

*Net Position Flow Assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statement, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

*Fund Balance Flow Assumptions*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amount to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last and upon approval of the legislative body.

*Deferred outflows/inflows of Resources*

In addition to assets, the statement of financial position will sometimes 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 currently reports deferred outflows of resources that are related to its participation in the Maine Public Employees Retirement System (MainePERS) and Maine Municipal Employees Health Trust (MMEHT).

In addition to liabilities, the statement of financial position will sometimes 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 government has only one type of item in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available on the Governmental Funds balance sheet. The Town also reports deferred inflows of resources related to its participation in MainePERS and MMEHT on the Statement of Net Position.

*Fund Equity or Balances*

The Town of Frenchville follows Statement No. 54 which establishes a fund balance hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

*Fund Equity or Balances (cont'd.)*

Under the GASB #54 reporting format, fund balance is reported as follows:

- Non-spendable-Items that are either not in spendable form or legally or contractually required to remain intact.
- Restricted fund balance-Resources that have constraints imposed by creditors, grantors, contributors or laws and regulations of other governments; or amounts that have very stringent conditions imposed by external parties or law.
- Unrestricted fund balance-Has 3 components;
  - Committed fund balance-Amounts with internally imposed restrictions mandated by the government's highest level of decision making authority which require action from that authority to be redeployed. In the case of the Town of Frenchville, this action requires a vote at a town meeting.
  - Assigned fund balance-Amounts that are constrained by the government's intent that they will be used for specific purposes. Decision making authority with respect to these amounts lies with a committee or other government official (board of selectpersons) but not the highest level authority.
  - Undesignated fund balance-This is the residual balance of the general fund which represents the remaining fund balance after allocation to the other fund balance categories. It reflects resources that are available for further appropriation and expenditure for general governmental purposes.

*Allowance for Uncollectible Accounts*

The Town of Frenchville provides for the valuation of outstanding taxes and accounts receivable through an allowance account based on estimated bad debts as of the period then ended.

*Use of Estimates*

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

*Property Tax*

The Town's property tax was levied July 16, 2019, on the assessed value listed as of April 1, 2019, for all real and personal located in the Town. The assessed value for the list of April 1, 2019, upon which the levy was based, was \$39,719,293 and taxed at 24.05 mils. Taxes were due and payable on December 31, 2019 with interest at the rate of 7% being charged on taxes unpaid after that date.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues. 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 the tax lien and associated costs remain unpaid.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

*Unrecognized Property Tax Revenue*

The Town has adopted the standard established by GASB 33 regarding the recognition of property taxes. The criteria for this standard is to recognize property tax revenue as it becomes both "measurable and available". Measurable is defined as the amount that the Town can reasonably expect to receive of the property taxes assessed for the current year. Available is defined as the amount of current and past due taxes that will be collected during the current period or expected to be collected shortly thereafter to pay current liabilities. For the purposes of this report, 60 days is used as the collection period after year-end. Accordingly, a liability has been reported on the governmental funds' balance sheet for the taxes considered collectible but not available for current liabilities of \$134,000 as of December 31, 2019.

*Net Position*

Net position represents the residual of all other financial statement elements presented in a Statement of Financial Position.

*Other General Items*

The Town is exposed to various risks of loss related to torts; theft of, damages to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. Settled claims, if any, resulting from these risks, have not exceeded commercial insurance coverage.

*Minimum Fund Balance*

The Board has not adopted a financial policy to maintaining a minimum level of unrestricted fund balance in the general fund.

*Budgetary Information*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds, except the special revenue, capital projects and fiduciary funds. These are not budgeted. All annual appropriations lapse at fiscal year end, unless a carry-forward of unexpected amounts is approved by the Selectmen.

The Town Manager submits to the Board of Selectpersons a proposed operating budget for the ensuing year. A town meeting is held and the final budget is adopted through the legislative body.

Transfers between departments or additional appropriations require the approval of the legislative body.

*Excess of Expenditures Over Appropriations*

For the year ended December 31, 2019, the Town's appropriations exceeded expenditures by \$118,801, an unfavorable variance. Expenditures exceeded appropriations in the general government, public safety, public works, and capital improvement accounts. The overruns were primarily due to capital projects paid from undesignated fund balance approved at the annual town meeting

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(2) CASH AND EQUIVALENTS AND INVESTMENTS

Deposits and investments at December 31, 2019 consist of the following:

Deposits	
Checking accounts (1)	480,206
Savings accounts (5)	<u>84,890</u>
Total cash in bank	565,096
Plus:	
Deposits in transit	16,587
Less:	
Outstanding checks	(24,660)
Plus:	
Petty cash on hand	<u>2,238</u>
	<u>559,261</u>
Cash held in:	
Governmental funds	<u>559,261</u>
Investments	
Certificates of deposits (5) (initial maturities of 1 to 5 years – all held in governmental funds)	<u>237,791</u>

Custodial Credit Risk-Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town does not have a policy with respect to custodial credit risk for deposit accounts. As of December 31, 2019, the Town's bank balances exposed to custodial credit risk by exceeding FDIC and FICMA limits was \$0 but did exceed insured limits throughout the year. No losses are anticipated from the uninsured balances.

(3) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	<u>48,700</u>			<u>48,700</u>
Capital assets, being depreciated:				
Buildings	695,214	42,774		737,988
Infrastructure	5,564,462	57,628		5,622,090
Equipment	474,617			474,617
Vehicles	<u>848,437</u>			<u>848,437</u>
Total capital assets being depreciated	<u>7,582,730</u>	<u>100,402</u>		<u>7,683,132</u>

# TOWN OF FRENCHVILLE, MAINE

## NOTES TO FINANCIAL STATEMENTS (cont'd.)

### (3) CAPITAL ASSETS (cont'd.)

Less accumulated depreciation for:			
Buildings	356,792	14,210	371,002
Infrastructure	3,145,348	75,151	3,220,499
Equipment	351,252	20,970	372,222
Vehicles	<u>476,013</u>	<u>48,657</u>	<u>524,670</u>
Total accumulated depreciation	<u>4,329,405</u>	<u>158,988</u>	<u>4,488,393</u>
 Total capital assets, being depreciated, net	 <u>3,253,325</u>	 <u>(58,586)</u>	 <u>3,194,739</u>
 Total capital assets, net	 <u>3,302,025</u>	 <u>(58,586)</u>	 <u>3,243,439</u>
 Business-type activities:			
Sewer operations:			
Land and easements	103,792		103,792
Operating property	<u>3,580,483</u>		<u>3,580,483</u>
	3,684,275		3,684,275
Less accumulated depreciation	<u>1,106,712</u>	<u>49,752</u>	<u>1,156,464</u>
	<u>2,577,563</u>	<u>(49,752)</u>	<u>2,527,811</u>

Depreciation expense was charged to functions in the Statement of Activities as follows:

Governmental Activities:	
General government	5,948
Public works	124,538
Public safety	11,768
Recreation	<u>16,734</u>
	<u>158,988</u>
 Business-type activities	
Sewer operations	<u>49,752</u>

### (4) LONG-TERM DEBT

Detail of long-term debt and maturity of long-term debt can be found on page 41 of the financial statements.

### (5) STATUTORY DEBT LIMITATION

In accordance with MRSA Title 30, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of a certain percentage of the state valuation of such municipality. As of December 31, 2019 the Town's debt limit was \$2,869,908 (7.5% of its valuation). The Town believes it is in compliance with State statutes.

# TOWN OF FRENCHVILLE, MAINE

## NOTES TO FINANCIAL STATEMENTS (cont'd.)

### (6) FUND BALANCES

As of December 31, 2019, the following funds were carried forward into the operations of the 2020 fiscal year.

Committed	
Community development	10,408
Gateway sign	71
Chasse funds	21,430
Public works equipment	63,001
Fire Equipment	13,938
Cell #2 sludge removal	25,000
BOS emergency fund	4,523
LED Lights	660
Welcome sign	3,500
Recreation	8,458
Flag project	539
CDBG	703
	<u>152,231</u>
Assigned	
Road project	<u>21,337</u>
	<u>21,337</u>
Unassigned	<u>452,459</u>
Total Fund Balance	<u>626,027</u>

### (7) 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. The Town has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended December 31, 2019, and the two previous years, no settlements exceeded insurance coverage.

### (8) TAXES

As a municipal entity, the Town is not subject to Federal and State income taxes, accordingly it is not necessary to consider the effects of any uncertain tax positions.

The Town is subject to Federal and State payroll taxes and is required to file the appropriate tax returns. Management believes that all required returns have been properly filed as of December 31, 2019. No examinations have been conducted by the Federal or State taxing authorities and no correspondence has been received from these authorities.



TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(9) REPORTING OF COMPONENT UNITS

This report includes all funds and account groups of the Town. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3, "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report. The criteria evaluated were (1) Manifestations of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, and (4) Special Financial Relationships.

It is the Town's judgement, based on all pertinent facts derived from the analysis of these criteria, that there are no other entities within the Town of Frenchville that should be included as part of these financial statements.

(10) JOINT VENTURE – VALLEY RECYCLING FACILITY (VRF)

The VRF is owned jointly by the member towns in the St. John River Valley. The Town of Frenchville owns 9% of the facility. Ownership is based on a formula using population and state valuation figures at time of inception. Ownership percentage will remain the same over the life of the joint venture. The facility is administered by a seven-member executive committee. Each town appoints 2 voting members to serve, one of which must be the town manager and the other a member of the board of selectpersons or town council. The seventh member is appointed by the Northern Aroostook Regional Airport Authority.

Financial information for the year ended December 31, 2019 is not yet available.

(11) JOINT VENTURE – NORTHERN AROOSOOK REGIONAL AIRPORT AUTHORITY (NARAA)

NARAA is owned jointly by the member towns in the St. John River Valley. The Town of Frenchville owns 10.6225% of the facility. Ownership is based on a formula using population as of the 2010 census. Ownership percentage will be adjusted for each subsequent statement. The facility is administered by a nine-member executive committee. Each town council appoints 1 voting member per 1,500 residents, or fraction of 1,500 residents, to serve.

Financial information for the year ended December 31, 2019 is not yet available.

(12) COMMITMENTS AND CONTINGENCIES

The Town is liable for its proportional share of any defaulted debt by entities of which it is a member.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(13) PENSION PLAN

Town employees contribute to the Maine Public Employees Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers. The system maintains a defined benefit pension plan. Town employees not participating in MainePERS are covered under the social security system.

*Benefits provided* – The plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The plan provides defined retirement benefits based on the members' average final compensation and service credit earned as of retirement. Employees covered under this plan become vested after five years of service. For PLD members, normal retirement age is 60 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 his/her normal retirement age at retirement. MainePERS also provides disability and death benefits which are established by contract with the PLD employers under applicable statutory provisions.

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 5%.

*Description of Funding Policy* - Participants contributed 8.0% of their wages to the plan in FY 18/19 and will contribute 8.1% in FY 19/20. The Town contributed 10.0% of participant wages to the plan in FY 18/19 and will contribute 10.0% in FY 19/20.

The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PLDs Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

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

At December 31, 2019, the Town reported a liability of \$80,643 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. For the year ended December 31, 2019, the Town recognized pension expense of \$3,096 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(13) PENSION PLAN (cont'd.)

At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	9,548	
Difference between projected and actual earnings		20,199
Changes of assumptions	4,084	
Plus: Contributions made July 2019 -- December 2019	9,342	
Changes in proportion and differences between employer contributions and proportionate share of contributions		3,284
	<u>22,974</u>	<u>23,483</u>

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

Year ending December 31,	
2020	11,050
2021	( 9,450)
2022	( 2,096)
2023	( 13)
	<u>( 509)</u>

Discount Rate

The discount rate used to measure the collective pension liability was 6.750% for 2019. 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 the 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 the 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, 2019 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 6.750% for the PLD Consolidated Plan.

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
5.750%	6.750%	7.750%
\$183,700	\$80,643	(\$15,757)

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(13) PENSION PLAN (cont'd.)

Changes in Net Pension Liability

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

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 resources. For the measurement date of June 30, 2019 this was 5 years for the PLD plan.

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

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 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, 2019 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2016. 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. There were no changes in assumptions for the fiscal year ended June 30, 2019.

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 as pension expense 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 and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Rate of return

The long-term rate of return on pension plan investments 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 asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the largest 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, 2019 are summarized in the following table. Assets for each of the defined benefit plans are commingled for investment purposes.

# TOWN OF FRENCHVILLE, MAINE

## NOTES TO FINANCIAL STATEMENTS (cont'd.)

### (13) PENSION PLAN (cont'd.)

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

### (14) SUBSEQUENT EVENTS

Management has evaluated all subsequent events through February 12, 2020, the date the financial statements were available to be issued, and determined that no additional disclosures are required in order for these financial statements to be fairly stated.

### (15) FAIR VALUE OF FINANCIAL INSTRUMENTS

The Town has a number of financial instruments, none of which are held for trading purposes. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Town could realize in a current market exchange.

### (16) OTHER POST-EMPLOYMENT BENEFITS

#### Plan Description – Retiree Group Life Insurance

The Town participates in the MainePERS retiree group life insurance program. As of the program's June 30, 2019 measurement date, the Town's proportionate share of the OPEB liability was \$7,082.

#### Discount Rate

The discount rate used to measure the OPEB liability was 6.75% based on a measurement date of June 30, 2019. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

The following table shows how the net OPEB liability as of June 30, 2019 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%.

1% Decrease	Current Discount Rate	1% Increase
5.75%	6.75%	7.75%
\$9,353	\$7,082	\$5,292

The table below summarizes the current balances of deferred outflows of resources and deferred inflows of resources along with the recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	451	
Difference between projected and actual earnings		317
Changes of assumptions	590	926
Subsequent contributions to the plan	508	
Changes of proportion	<u>2,453</u>	<u>987</u>
	<u>\$4,002</u>	<u>\$2,230</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized as OPEB expense as follows:

Year ending	
December 31,	
2020	567
2021	59
2022	125
2023	800
2024	<u>221</u>
	<u>1,772</u>

Plan Description – Maine Municipal Employees Health Trust

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement healthcare benefits but is subject to an implicit benefit for its members in MMEHT.

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

Accounting Policies

The impact of experience gains and losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining service life of all active and inactive members of the plan. As of the beginning of the measurement period this average was 4 years

The table below summarizes the current balances of deferred outflows of resources and deferred inflows of resources along with the recognition over the next 5 years, and thereafter:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience		9,158
Difference between projected and actual earnings		
Changes of assumptions	4,443	4,957
Difference between projected and actual earnings on OPEB plan investments		
Changes of proportion		
	<u>\$4,443</u>	<u>\$14,115</u>

Amounts reported as deferred outflows and deferred inflows of resources will be recognized as OPEB expense as follows:

Year ended June 30:

2020	(1,494)
2021	(1,494)
2022	(1,494)
2023	(1,494)
2024	(1,494)
Thereafter	<u>(2,202)</u>
	<u>(9,672)</u>

As of January 1, 2019, the plan membership data is comprised of 3 active members with only an implicit benefit.

Key Assumptions

Measurement Date:	January 1, 2019
Discount Rate:	3.44% per annum for year-end 2018 reporting 3.78% per annum for year-end 2017 reporting
Trend Assumptions:	Pre-Medicare Medical – Initial trend of 8.2% applied in FYE 2018 grading over 14 years to 4% per annum Pre-Medicare Drug – Initial trend of 9.6% applied in FYE 2018 grading over 14 years to 4% per annum Medicare Medical – Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4% per annum Medicare Drug – Initial trend of 9.6% applied in FYE 2018 grading over 14 years to 4% per annum

TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

Administrative and Claims 3% per annum  
Expense:

Future Plan Changes

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

Demographic Assumptions

Retiree continuation:	Retirees who are current Medicare participants: 100%
	Retirees who are Pre-Medicare, active participants: 75%
	Spouses who are Pre-Medicare, active participants: 50%
Rate of mortality:	Based on 104% and 120 % of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both project from the 2006 base rates using RPEC-2015 model, with an ultimate rate of 85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120 and convergence to the ultimate rate in the year 2020.

Marriage assumptions:	A husband is assumed to be 3 years older than his wife
Assumed rate of retirement:	For employees hired prior to July 1, 2014
	Age 55-63 – 5%
	Age 64-69 – 20%
	Age 70 + - 100%
	For employees hired after July 1, 2014
	Age 55-58 – 5%
	Age 59-64 – 20%
	Age 65-69 – 25%
	Age 70 + - 100%
Salary increases:	2.75% per year
Changes in assumptions:	Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method.

Discount Rate

The discount rate used to measure the OPEB liability was 4.10% based on a measurement date of December 27, 2018. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.



TOWN OF FRENCHVILLE, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd.)

(16) OTHER POST-EMPLOYMENT BENEFITS (cont'd.)

The following table shows how the net OPEB liability as of June 30, 2019 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 3.10%.

1% Decrease	Current Discount Rate	1% Increase
3.10%	4.10%	5.10%
\$83,574	\$74,704	\$67,326

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rate.

1% Decrease	Healthcare Trend Rates	1% Increase
\$66,599	\$74,704	\$84,568

A 1% decrease in the healthcare trend rate decreases the TOL by approximately 10.8% while a 1% increase in the healthcare trend rate increases the TOL by approximately 13.2%.

(17) NEW ACCOUNTING PRONOUNCEMENTS

GASB #88 related to long-term liabilities and obligations has been implemented during the year ended December 31, 2019. Required information related to this pronouncement can be found in Note #4 and on the schedule found on Page 41 of this report.

REQUIRED SUPPLEMENTARY INFORMATION

## TOWN OF FRENCHVILLE, MAINE

## GENERAL FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

## BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2019

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Property taxes	929,067	929,067	955,249	26,182
Less: taxes unavailable for use in the current period			(9,000)	(9,000)
uncollectable personal property tax			(1,010)	(1,010)
Excise	272,043	272,043	283,580	11,537
State revenues	215,500	215,500	233,928	18,428
Interest	5,500	5,500	10,732	5,232
Other	37,550	37,550	51,221	13,671
TOTAL REVENUES	<u>1,459,660</u>	<u>1,459,660</u>	<u>1,524,700</u>	<u>65,040</u>
EXPENDITURES				
Education	460,920	460,920	458,767	2,153
General government	334,164	334,164	353,885	(19,721)
Public safety	61,858	61,858	68,602	(6,744)
Public works	318,798	318,798	325,609	(6,811)
Debt service	175,031	175,031	175,006	25
Capital improvement	64,000	64,000	154,124	(90,124)
County tax	74,052	74,052	74,052	-
Recreation	9,080	9,080	7,712	1,368
Community agencies	12,834	12,834	12,713	121
All other	49,969	49,969	49,037	932
TOTAL EXPENDITURES	<u>1,560,706</u>	<u>1,560,706</u>	<u>1,679,507</u>	<u>(118,801)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(101,046)	(101,046)	(154,807)	(53,761)
TRANSFER TO FIDUCIARY FUND	<u>-</u>	<u>-</u>	<u>(11,211)</u>	<u>(11,211)</u>
NET CHANGE IN FUND BALANCE	<u>(101,046)</u>	<u>(101,046)</u>	<u>(166,018)</u>	<u>(64,972)</u>
FUND BALANCE - JANUARY 1, 2019			<u>792,045</u>	
FUND BALANCE - DECEMBER 31, 2019			<u>626,027</u>	

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE  
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2016	13,762	13,762	-	154,629	8.90%
2017	14,962	14,962	-	157,494	9.50%
2018	15,782	15,782	-	161,041	9.80%
2019	17,871	17,871	-	182,357	9.80%

*Schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

TOWN OF FRENCHVILLE, MAINE  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	2018	2017	2016
Employer's proportion of the Net Pension Liability (Asset)	0.026384%	0.027350%	0.028134%	0.029328%
Employer's proportionate share of the Net Pension Liability (Asset)	\$ 80,643	\$ 74,853	\$ 115,187	\$ 155,829
Employer's Covered Payroll	\$ 182,357	\$ 161,041	\$ 157,494	\$ 154,629
Employer's proportionate share of the Net Pension Liability (Asset) as a percentage of its covered employee payroll	44.22%	46.48%	73.14%	100.78%
Plan fiduciary net position as a percentage of the total pension liability	90.6%	91.1%	86.4%	81.6%

*Amounts presented have a measurement date of June 30, 2019*

*Schedule is intended to show information for 10 years.  
Additional years will be displayed as they become available.*

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE  
NOTES TO GASB #68 REQUIRED SCHEDULES  
FOR THE YEAR ENDED DECEMBER 31, 2019

**Valuation Date:**

Only fiscal years 2016 - 2019 are reported. The Town will continue to present information until a full ten-year trend is compiled.

**Changes of Benefit Terms include:**

There were no benefit changes for the Town's employees in the employees' retirement plan.

**Changes of Assumptions include:**

The discount rate remained at 6.75% and the COLA increase remained at 2.20%.

The rate of inflation was 2.75%. 2.75% was also used by MainePers in its years ended June 30, 2018, 2017 and 2016.

**Methods and assumptions used to determine contribution rates**

Actuarial cost method	Entry age normal
Amortization method	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.
Asset valuation method	One-third of the investment return that is different from the actuarial assumption for investment return
Retirement age	60 or 65, depending on years of creditable service at certain dates
Mortality	RP2014 Total Dataset Health Annuitant Mortality Table for males and females is used

See notes to financial statements

TOWN OF FRENCHVILLE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

GROUP HEALTH INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	2018
<b>Total OPEB Liability</b>		
Service cost (BOY)	\$ 1,152	\$ 1,881
Interest (includes interest on service cost)	2,726	3,156
Changes of benefit terms	-	-
Differences between expected and actual experience	-	(12,210)
Changes of assumptions	(5,665)	5,923
Benefit payments, including refunds of member contributions	(3,161)	(1,419)
<b>Net Change in total OPEB Liability</b>	<b>\$ (4,948)</b>	<b>\$ (2,669)</b>
<b>Total OPEB Liability - Beginning</b>	<b>\$ 79,652</b>	<b>\$ 82,321</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 74,704</b>	<b>\$ 79,652</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer	3,161	1,419
Contributions - Member	-	-
Net investment income	-	-
Benefit payments, including refunds of member contributions	(3,161)	(1,419)
Administrative expense	-	-
<b>Net change in plan fiduciary net positions</b>	<b>-</b>	<b>-</b>
<b>Total Fiduciary Net Position - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fiduciary Net Position - Ending</b>	<b>\$ -</b>	<b>\$ -</b>
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered employee payroll	105,950	105,950
Net OPEB liability as a percentage of covered employee payroll	70.5%	75.2%

*Amounts presented have a measurement date of January 1*

*Schedule is intended to show information for 10 years.*

*Additional years will be displayed as they become available.*

See notes to financial statements

TOWN OF FRENCHVILLE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

RETIREE GROUP LIFE INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2019

	2019	2018
<b>Total OPEB Liability</b>		
Service cost (BOY)	\$ 2,250	\$ 4,419
Interest (includes interest on service cost)	-	-
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions	(1,516)	-
Benefit payments, including refunds of member contributions	611	318
<b>Net Change in total OPEB Liability</b>	<b>\$ 1,345</b>	<b>\$ 4,737</b>
<b>Total OPEB Liability - Beginning</b>	<b>\$ 5,737</b>	<b>\$ -</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 7,082</b>	<b>\$ 5,737</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - Employer	611	318
Contributions - Member	-	-
Net investment income	-	-
Benefit payments, including refunds of member contributions	(611)	(318)
Administrative expense	-	-
<b>Net change in plan fiduciary net positions</b>	<b>-</b>	<b>-</b>
<b>Total Fiduciary Net Position - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fiduciary Net Position - Ending</b>	<b>\$ -</b>	<b>\$ -</b>
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%
Covered employee payroll	182,357	161,041
Net OPEB liability as a percentage of covered employee payroll	3.9%	3.6%

*Amounts presented have a measurement date of June 20*

*Schedule is intended to show information for 10 years.*

*Additional years will be displayed as they become available.*

See notes to financial statements.

## SUPPLEMENTARY INFORMATION



TOWN OF FRENCHVILLE, MAINE

SCHEDULE OF PROPERTY VALUATION AND ASSESSMENT - GENERAL FUND

YEAR ENDED DECEMBER 31, 2019

	<u>REAL ESTATE</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL</u>
ASSESSED VALUATION	38,265,446	1,453,847	39,719,293
TAX RATE PER \$1,000			<u>24.05</u>
			<u>955,249</u>

COMPUTATION OF ASSESSMENT

TAX COMMITMENT	<u>955,249</u>	
ESTIMATED REVENUES		
State municipal revenue sharing	85,609	
Homestead reimbursement	103,956	
BETE Reimbursement	28,161	
Other revenues	<u>496,650</u>	
	<u>714,376</u>	1,669,625
APPROPRIATIONS		
Municipal	1,108,471	
Education	460,920	
County tax	<u>74,052</u>	<u>1,643,443</u>
OVERLAY		<u>26,182</u>

See notes to financial statements

TOWN OF FRENCHVILLE, MAINE  
SCHEDULE OF CHANGES IN PROPERTY TAXES - GENERAL FUND  
YEAR ENDED DECEMBER 31, 2019

		2020	2019	2018	2017	2016	2015
	TOTAL	TAXES	TAXES	TAXES & LIENS	TAXES & LIENS	TAXES & LIENS	TAXES & LIENS
UNCOLLECTED AT JANUARY 1, 2019	144,366		(64)	113,072	26,611	4,242	505
2018 COMMITMENT	955,249		955,249				
	<u>1,099,615</u>		<u>955,185</u>	<u>113,072</u>	<u>26,611</u>	<u>4,242</u>	<u>505</u>
COLLECTIONS	925,282	24	819,394	75,516	26,611	3,737	-
DISCOUNTS	18,304		18,304				
WRITE OFFS	1,010					505	505
	<u>944,596</u>	<u>24</u>	<u>837,698</u>	<u>75,516</u>	<u>26,611</u>	<u>4,242</u>	<u>505</u>
UNCOLLECTED (ADVANCE) AT DECEMBER 31, 2019	<u>155,019</u>	<u>(24)</u>	<u>117,487</u>	<u>37,556</u>	<u>-</u>	<u>-</u>	<u>-</u>
REPRESENTED BY							
Real estate taxes	115,740	(24)	115,764				
Personal property taxes	1,723		1,723				
Liens	37,556			37,556			
	<u>155,019</u>	<u>(24)</u>	<u>117,487</u>	<u>37,556</u>	<u>-</u>	<u>-</u>	<u>-</u>

See notes to the financial statements

## TOWN OF FRENCHVILLE, MAINE

## SCHEDULE OF DEBT SERVICE

YEAR ENDED DECEMBER 31, 2019

NOTE PAYABLE TO	RATE	MATURITY	INSTALLMENT	BALANCE JANUARY 1, 2019	DEBT ISSUED	DEBT RETIRED	BALANCE DECEMBER 31, 2019
<b>Governmental Activities:</b>							
Maine Bond Bank	5%	2027	Annual - \$8,750 plus interest	78,750		8,750	70,000
Katahdin Trust Company	2.73%	2022	Annual \$23,030 including interest	97,291		23,420	73,871
Key Bank	3.75%	2022	Annual - \$7,500 plus interest	30,000		7,527	22,473
Acadia Federal Credit Union	2.99%	2021	Annual - \$25,363 including interest	71,575		23,200	48,375
Maine Bond Bank	Variable	2034	Annual \$75,000 plus interest	1,200,000		75,000	1,125,000
				1,477,616	-	137,897	1,339,719
<b>Business-type Activities:</b>							
Maine Bond Bank	3.30%	2032	Annual - \$12,153 including interest	158,129		10,572	147,557
				158,129	-	10,572	147,557
				1,635,745	-	148,469	1,487,276

## LONG-TERM DEBT MATURES AS FOLLOWS:

	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES			TOTAL		
	Principle	Interest	Total	Principle	Interest	Total	Principle	Interest	Total
12/31/2020	139,144	33,855	172,999	10,678	1,368	12,046	149,822	35,223	185,045
12/31/2021	140,367	31,408	171,775	10,785	1,368	12,153	151,152	32,776	183,928
12/31/2022	116,458	27,860	144,318	10,893	1,260	12,153	127,351	29,120	156,471
12/31/2023	83,750	25,790	109,540	11,002	1,151	12,153	94,752	26,941	121,693
12/31/2024	83,750	23,986	107,736	11,112	1,041	12,153	94,862	25,027	119,889
2025-29	401,250	91,913	493,163	57,247	3,516	60,763	458,497	95,429	553,926
2030-34	375,000	37,047	412,047	35,840	1,191	37,031	410,840	38,238	449,078
Total	1,339,719	271,859	1,611,578	147,557	10,895	158,452	1,487,276	282,754	1,770,030

See notes to the financial statements

## ADDITIONAL REPORT



**Chester M. Kearney**  
Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550  
207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA  
Timothy P. Poitras, CPA, CGMA

To the Board of Selectpersons of the  
Town of Frenchville, Maine

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

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, the business-type activities, the aggregate discretely presented component units, its major fund, and the aggregate remaining fund information of the Town of Frenchville, Maine, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town of Frenchville, Maine's basic financial statements and have issued our report thereon dated February 12, 2020.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Frenchville, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

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

*Chester M. Kearney*

Presque Isle, Maine  
February 12, 2020



# TOWN MEETING WARRANT

**TO BE HELD ON**

**When: TUESDAY, MARCH 17, 2020**  
**Time: 7:00 PM**  
**Place: COMMUNITY CENTER**  
**Elections: 10:00am – 6:00pm**  
**(For Board of Selectmen & School Board)**

# SECRET BALLOT ELECTION AND TOWN MEETING WARRANT MARCH 17, 2020

TO: Eric I. Blanchette, a resident of the Town of Frenchville in the  
Aroostook County, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby require to notify and warn the voters of the Town of Frenchville in said county and state, qualified by law to vote in town affairs, to meet at the Frenchville Community Center in said town on Tuesday the 17<sup>th</sup>, day of March, 2020 A.D., at ten o'clock in the forenoon, then and there to act on articles numbered 1 and 2 as set out below; the poling hours therefore to be from ten o'clock in the forenoon until six o'clock in the evening.

And to notify and warn said inhabitants to meet at the Frenchville Community Center in said town on Tuesday, the 17<sup>th</sup> day of March, 2020 A.D., at seven o'clock in the evening, then and there to act on articles numbered 3 thru all of said articles being set out below, to wit:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To elect all necessary Town Officers as are required to be elected by secret ballot. (M.R.S.A., Title 30A, 2528).

Article 3. To see if the Town will vote to re-appoint:

- Two (2) members of the Budget Committee for three (3) year terms:
  - Vernon Labbe
  - Daniel M. Pelletier

Article 4. To see if the Town will vote to authorize the Treasure to expend for fiscal year beginning January 1, 2020, receipts from state revenues, unexpended balances, accounts receivable, reserve balances and any other miscellaneous receipts for the support of Town operations.

**Recommended by the Board of Select People.**

**Recommended by the Budget Committee.**



Article 5. To see what sum of money, if any, the Town will vote to raise and appropriate for  
**General Government:**

Town Office Operations:	211,927
Select People Wages	6,200
Tax Discounts	15,000
Street Lights	15,800
NARSB – Sludge Site	800
Ambulance Service – Contract until – 2023	13,500
Valley Recycling – Disposal Fees	78,000
<b>Total General Government:</b>	<b>341,227</b>
<b>Recommended by the Board of Select People:</b>	<b>341,227</b>
<b>Recommended by the Budget Committee:</b>	<b>341,227</b>

Article 6. To see what sum of money, if any, the Town will vote to raise and appropriate for  
**Professional Services:**

Advertising, Auditor, Legal Services & Town Report	8,000
Dues, Memberships & MMA Conventions	7,000
Assessor, Map Updates & Tax Bills	5,250
Community Development Block Grant Program	8,700
<b>Total Professional Services:</b>	<b>28,950</b>
<b>Recommended by the Board of Select People:</b>	<b>28,950</b>
<b>Recommended by the Budget Committee:</b>	<b>28,950</b>

Article 7. To see what sum of money, if any, the Town will vote to raise and appropriate for  
**Public Safety Department:**

Fire Department	41,703
Code Enforcement	4,864
Health Officer	500
Animal Control	1,925
Northern Aroostook Regional Airport Authority	15,668
Benefits/Taxes (Soc Sec/Med/Work Comp)	2,889
<b>Total Public Safety Department:</b>	<b>64,660</b>
<b>Recommended by the Board of Select People</b>	<b>64,660</b>
<b>Recommended by the Budget Committee:</b>	<b>64,600</b>

Article 8. To see what sum of money, if any, the Town will vote to raise and appropriate for  
**Public Works Department:**

Winter Roads (November to April)	120,765
Summer Roads (May to October)	80,180
Town Garage Maintenance	21,621
Equipment Maintenance	37,300
Paving	6,000
Equipment Reserve	10,000
Drug Testing	120
Benefits/Payroll Taxes	57,336
<b>Total Public Works Department:</b>	<b>333,322</b>
<b>Recommended by the Board of Select People:</b>	<b>333,322</b>
<b>Recommended by the Budget Committee:</b>	<b>333,322</b>

Article 9. To see what sum of money, if any, the Town will vote to raise and appropriate for  
**Social Services:**

Senior Citizens – Le Club du Bonheur	3,800
Frenchville Historical Society	500
St. John Valley Chamber of Commerce	300
St. John Valley Associates, Inc.	2,000
Aroostook Area on Aging	533
Aroostook County Action Program, Inc.	220
American Red Cross	200
St. John Valley Soil Conservation	229
Frenchville ATV Club	500
MSAD33 Food Pantry	250
Maine Acadian Heritage Council Dues	150
Frenchville Snowmobile Club	600
Life Flight Foundation	544
Maine Public TV & Radio (PBS)	100
Fort Kent Chamber of Commerce	300
Veterans Cemetery	150
Long Lake Public Library	250
United Way of Aroostook	250
Frenchville Heritage Park	500
Misc. Donations	800
<b>Total Social Services:</b>	<b>12,281</b>
<b>Recommended by the Board of Select People:</b>	<b>12,281</b>
<b>Recommended by the Budget Committee:</b>	<b>12,281</b>

- Article 10. To see what sum of money, if any, the Town will vote to raise and appropriate for **Recreation Department:**

Recreation Department	7,647
Boat Landing (90% Reimbursement grant)	15,20
<b>Total Recreation Department:</b>	<b>9,167</b>
<b>Recommended by the Board of Select People:</b>	<b>9,167</b>
<b>Recommended by the Budget Committee:</b>	<b>9,167</b>

- Article 11. To see what sum of money, if any, the Town will vote to raise and appropriate for **Community Center:**

Community Center Maintenance and Operations	15,440
<b>Total Community Center:</b>	<b>15,440</b>
<b>Recommended by the Board of Select People:</b>	<b>15,440</b>
<b>Recommended by the Budget Committee:</b>	<b>15,440</b>

- Article 12. To see what sum of money, if any, the Town will vote to raise and appropriate for **Sewer Department:**

Sewer Operations and Maintenance, Sewer Upgrade Loan	145,600
<b>Total Sewer Department:</b>	<b>145,600</b>
<b>Recommended by the Board of Select People:</b>	<b>145,600</b>
<b>Recommended by the Budget Committee:</b>	<b>145,600</b>

- Article 13. To see what sum of money, if any, the Town will vote to raise and appropriate for **General Assistance:**

<b>Total General Assistance:</b>	<b>4,650</b>
<b>Recommended by the Board of Select People:</b>	<b>4,650</b>
<b>Recommended by the Budget Committee:</b>	<b>4,650</b>

- Article 14. To see what sum of money, if any, the Town will vote to raise and appropriate for **Debt Service:**

Purpose of Loan	Pay off Date	Payments Remaining	Annual Payments (avg.)
Town Office Loan (5/1/07)	11/1/2027	8	10,886
Community Center (8/13/12)	8/13/2022	3	8,343
Public Works 2017 Western Star (8/12/16)	9/1/2021	2	24,627
Public Works 2018 Western Star	8/9/2022	3	26,030
2016 Road Project (11/3/16)	11/1/2034	15	102,376
<b>Total Debt Service:</b>			<b>172,262</b>
<b>Recommended by the Board of Select People:</b>			<b>172,262</b>
<b>Recommended by the Budget Committee:</b>			<b>172,262</b>

- Article 15. To see if the Town will vote that the orders of the Board of Select People for the closing of roads in winter, under 23 MRSA §2953, shall be final determinations of said closings.  
**Recommended by the Board of Select People**
- Article 16. To see if the Town will vote to authorize the Board of Select People to use any monies received from the Local Road Assistance Program for the purpose of repayment on the MMBB loan for the 2016 Road Project.  
**Recommended by the Board of Select People**
- Article 17. To see if the Town will vote to authorize the Town Treasure, under the direction of the Board of Select People, to sell and dispose by advertisement to the highest bidder, any real estate acquired by the Town by way of a foreclosed tax lien mortgage for non-payment of taxes (36 MRSA §943) and/or sewer (38 MRSA §1208); or otherwise on such terms as they deem advisable, and to sign and execute a Quit-Claim deed on such property.  
**Recommended by the Board of Select People**
- Article 18. To see if the Town will vote to authorize the Board of Select People to sell or dispose of any surplus personal property. Such terms shall be governed by the Town's Comprehensive Bidding Policy.  
**Recommended by the Board of Select People**
- Article 19. To see if the Town will vote to authorize the Board of Select People to procure a temporary loan or loans within the 2020 taxable year to the next Town meeting date in anticipation of taxes for the purpose of paying obligations of the Town.  
**Recommended by the Board of Select People**
- Article 20. To see if the Town will vote to authorize the Board of Select People to apply, on behalf of the Town, for Federal Assistance under the Provision of Land & Water Conservation Act, Public Law 88-578, and the Municipal Recreation Fund 12 MRSA §602, 14, for the development of the Frenchville Recreation Park and a Recreational Trail Grant Program; and, further authorize the Board of Select People to enter into the Land & Water Conservation fund and Municipal Recreation Project Agreement with the State of Maine and subsequent to Federal/State approval of the project. Local matching funds to be provided by in-kind services and un-appropriated reserves.  
**Recommended by the Board of Select People**

- Article 21. To see if the Town will vote to authorize the Board of Select People to transfer the Snowmobile Registration Tax Refund and Grooming Grand Funds received from the Department of Inland Fisheries & Wildlife to the Frenchville Snowmobile Club. Such funds will be used to maintain snowmobile trails. Expenditures from this fund will be administered under the supervision of the Board of Select People. Estimated refund is \$700 from the Registration fees and \$ 20,500 for Grooming Grant.

**Recommended by the Board of Select People**

- Article 22. To see if the Town will vote to authorized by the Board of Select People to use Community Development Reserve funds for the purpose of filing application for 2020 CDBG funds from the State. The application would be for the following programs: 2019 Community Development Planning Grant, Historical Preservation Grant, MDOT Gateway Grant, Boat Landing Grant, Community Development Block Grant Housing and Public Infrastructure applications and submit same to the Department of Economic and Community Development; and/or USDA Rural Development; and if said programs are approved, to authorize the municipal officers to accept said grant funds, to make assurances, assume such responsibilities and exercise such authority as are necessary and reasonable to implement such programs; and, fund our local matching share through un-appropriated reserves and/or in-kind services.

**Recommended by the Board of Select People**

- Article 23. To see what sum of money, if any, the Town will vote to appropriate to reduce tis tax commitment from the following 2020 Revenues:

Revenues from Sewer Fees	120,000
Revenues from State Revenue Sharing	90,072
Revenues from Interest Income	6,400
Revenues from Excise Tax	280,000
Revenues from Local Road Assistance Program	25,000
<b>Total Revenues</b>	<b>521,472</b>
<b>Recommended by the Board of Select People</b>	<b>521,472</b>
<b>Recommended by the Budget Committee</b>	<b>521,472</b>

- Article 24. To see if the Town will vote to authorize the Board of Select People to transfer from unappropriated Excise Tax, Revenue Sharing and Surplus to set the 2020 overlay, if needed, for the purpose of reducing and setting the 2020 net tax commitment.

**Recommended by the Board of Select People**

- Article 25. To see if the Town will vote to authorize to exceed the property tax levy limit of \$TBA established for the Town of Frenchville by state Law (LD-1) in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit. **(It is required that this article be voted by the written ballot process).**

**Recommended by the Board of Select People**

**Recommended by the Budget Committee**

- Article 26. To see if the Town will vote to accept the categories of funds listed below as provided by the Maine State Legislature:

State Aid to Education	Estimate	unknown
State Revenue Sharing	Estimate	90,072
BETE Reimbursement	Estimate	21,000
Department of Transportation	Estimate	unknown
Local Road Assistance	Estimate	25,000
Tree Growth Reimbursement	Estimate	unknown
Veteran Exemption Reimbursement	Estimate	2,100
Homestead Exemption Reimbursement	Estimate	90,000
General Assistance	Estimate	unknown
Aircraft Excise Tax	Estimate	620
Tractor Excise Tax	Estimate	7,100
Snowmobile Grooming Grant	Estimate	unknown
Snowmobile Registration Refund	Estimate	unknown
Fire Department Grant	Estimate	unknown
Anticipated Community Development Block Grant	Estimate	unknown
Emergency Management Agency	Estimate	unknown
All Other State and Federal funds not listed	Estimate	unknown

This article does not request any money, but merely gives the Town authority to accept checks from various State and Federal agencies.

**Recommended by the Board of Select People**

**Recommended by the Budget Committee**

- Article 27. To see if the Town will vote to authorize the Board of Select People to spend and amount not to exceed 3/12<sup>th</sup> of the prior year's budget during the period of Jan 1, to the annual Town Meeting in March of following year.

**Recommended by the Board of Select People**

**Recommended by the Budget Committee**

- Article 28. To see if the Town will vote to authorize the Board of Select People to draw on the unappropriated Surplus Reserve to unauthorized expenses/emergencies not to exceed \$15,000.00.

**Recommended by the Board of Select People**

**Recommended by the Budget Committee**

- Article 29. To see if the Town will vote to raise the rate of interest that shall apply to taxes and sewer fees that become delinquent to 9%, (previously at 7%) to fall in line with State recommendations. The maximum rate of interest that can be charged for 2020 is 9% per Title 36 M.R.S.A. § 505.4  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**
- Article 30. To see if the Town will vote to set the “due by” date for current year taxes and sewer fees to November 30<sup>th</sup> as was previously.  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**
- Article 31. To see if the Town will vote to authorize that taxes and sewer fees become due and payable on demand; and, to see if the Town will vote to allow a discount of 1.50 % if paid in full by August 31, 2020.  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**
- Article 32. To see if the Town will vote to authorized the Board of Select People to draw on the unappropriated Surplus Reserve account the amount of \$5000.00 to finish the exterior repairs of the Rec building.  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**
- Article 33. The see if the Town will vote to authorize the Board of Select People to draw on the unappropriated Surplus Reserve account the amount of \$13,640 for digitization conversion of our hand drawn Tax Maps into a modern Electronic Format, for website access as well as hard copy for office.  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**
- Article 34. To see if the Town will vote to authorize the Treasure to withdraw from the Public Works Capital Reserve account, an amount not to exceed \$48,000, for the purchase of a new Public Works pick-up truck to replace the current 2009 GMC.  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**
- Article 35. To see if the Town will vote to authorize the Treasure to withdrawal from the unappropriated surplus, the amount of \$10,000 for the purchase of SCBA tanks for the Fire Department.  
**Recommended by the Board of Select People**  
**Recommended by the Budget Committee**

The Board of Select People hereby gives notice that the Registrar of Voters will be in session for the purpose of registering qualified applicants for voting and correcting the list of voters at the Frenchville Community Center on the 17<sup>th</sup> day of March, 2020 from 10:00 a.m. in the forenoon until 6:00 p.m. in the afternoon.

**Given under our hands this 4<sup>th</sup> day of March, 2020**

Board of Select People, Frenchville, ME

---

Percy Thibeault, Chair Person

---

Yvon, Dube Vice-Chair Person

---

Clarence Roy, Select Person

---

Nancy Dube, Select Person

---

Micah Berube, Select Person

A true copy:

Attest: \_\_\_\_\_

Susette Zetterman

Municipal Clerk, Frenchville, Maine



## Officer's Return

### March 17, 2020 Annual Town Meeting & Elections

- Town Office 285 US RTE 1, Frenchville, ME
- Frenchville Community Center 343 US RTE 1, Frenchville, ME
- Frenchville Post Office 386 US RTE 1, Frenchville, ME
- Paul's Gas/Convenience 355 US RTE 1, Frenchville, ME
- Jim's Convenience 269 US RTE 1, Frenchville, ME
- Dolly's Restaurant 17 US RTE 1, Frenchville, ME

I certify that I have notified the voters of the Town of Frenchville of the time and place for the Annual Town Election / Meeting to be held on March 17, 2020, by posting an attested copy of the within warrant at the above-named places, all conspicuous public places within the Town of Frenchville this 10<sup>th</sup> day of March, 2020, which is at least 7 days prior to the annual Town Election / Meeting date.

---

Eric I. Blanchette  
Resident, Town of Frenchville, Maine

**Attest:** \_\_\_\_\_  
Susette Zetterman,  
Municipal Clerk, Town of Frenchville, Maine

**STATE OF MAINE**  
**MUNICIPAL ELECTION FOR THE TOWN OF FRENCHVILLE, MAINE**  
**MARCH 17, 2020**

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Instructions: Mark a cross (☒) or check mark (☑) in the square at the left of the name of the candidate or response for which you wish to vote. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person whose name does not appear on the ballot by:

- Writing their name in the proper blank space
- Marking a cross (☒) or check (☑) in the proper square at the left and,
- Writing in the municipality of residence of the person of choice.

**All processes must be complete to be considered a valid ballot.**

**DO NOT ERASE. DO NOT USE STICKERS. BOX MUST BE CHECKED. WRITE IN MUST HAVE MUNICIPALITY LISTED.**

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**SELECTMEN – 3 YEAR TERM**

**VOTE FOR ONE**

<input type="checkbox"/>	MICAH BERUBE- FRENCHVILLE
<input type="checkbox"/>	WRITE IN:

**STATE OF MAINE**  
**MUNICIPAL ELECTION FOR THE TOWN OF FRENCHVILLE, MAINE**  
**MARCH 17, 2020**

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Instructions: Mark a cross (☒) or check mark (☑) in the square at the left of the name of the candidate or response for which you wish to vote. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person whose name does not appear on the ballot by:

- Writing their name in the proper blank space
- Marking a cross (☒) or check (☑) in the proper square at the left and,
- Writing in the municipality of residence of the person of choice.

**All processes must be complete to be considered a valid ballot.**

**DO NOT ERASE. DO NOT USE STICKERS. BOX MUST BE CHECKED. WRITE IN MUST HAVE MUNICIPALITY LISTED.**

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**MSAD33 SCHOOL BOARD DIRECTOR – 3 YEAR TERM**

**VOTE FOR ONE**

<input type="checkbox"/>	ROSE McQUARRIE- FRENCHVILLE
<input type="checkbox"/>	WRITE IN:

Municipality of  
Frenchville, Maine  
**2019**  
**ASSESSORS' NOTICE**

In accordance with Title 36, M.R.S.A., Sec. 706, as amended, the Assessors of the Municipality of Frenchville hereby give notice to all persons liable to taxation in said municipality, that they will be in session at the FRENCHVILLE, TOWN OFFICE in the month of **MAY** (Date to be determined) for the purpose of revising lists of the estates taxable in said municipality.

**OWNERS**

All persons liable to taxation in the Municipality of Frenchville, Maine and all Personal Representatives, Trustees, etc., of all estates taxable in said municipality of such persons are hereby notified to furnish to THE ASSESSORS TRUE AND PERFECT LISTS OF ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they were possessed on the **first day of April, 2020** and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

**ESTATES DISTRIBUTED**

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Personal Representative, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

**PERSONS DOOMED**

And any person who neglects to comply with this notice is hereby barred to his right to make application to the ASSESSORS or any appeal therefrom, for any abatement of his taxes, unless he furnishes such list with his application and satisfies them that he was unable to furnish it at the time appointed.

Blank schedules will be furnished at the Assessors' Office on application.

Date: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Assessors, Town of Frenchville





# FRENCHVILLE COMMUNITY CENTER

Available to Rent for:

Weddings, Reunions, Showers, Jack & Jill's, Seminars, Workshops, & Special Events



## RENTAL RATES

Effective February 18, 2020

Applications available on our website at [www.frenchville.org](http://www.frenchville.org)

Upstairs Only .....	\$375.00
Upstairs w/Kitchen.....	\$425.00
Individual Renting (Seminars, Classes, Workshops).....	\$35.00 Per Hour
**Handicap Accessible**	
Downstairs Only.....	\$125.00
Downstairs w/Kitchen.....	\$175.00
Individual Renting (Seminars, Classes, Workshops).....	\$35.00 Per Hour

\*25% deposit required with application to secure your date—balance due before event.

\*Deposit is nonrefundable.

\*Guarantee for availability of center for decorating the night before an event: \$50.00