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Town of Fryeburg Maine Annual Report 2018

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TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

Founded by General Joseph Frye



147th ANNUAL REPORT

For Fiscal Period

July 1, 2017 through June 30, 2018

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DEDICATION



Allan during a Fryeburg Town Meeting

This year's Town Report is dedicated to Allan Trumbull. No one loved Fryeburg more than Allan. He was dedicated to doing his part to make it a wonderful town to live in. He served as a Selectman from 1995 thru 1997, served in the 106th Maine Legislature from 1973 to 1975, and joined Pythagorean Lodge #11 in 1960 serving as Master in 1971. He also joined KORA Shrine in 1967 serving as an aide for many years and joined the Royal Order of Jesters in 1980 serving as the Director of Put Stevens Court in 1990.

Allan also served in offices when he belonged to the Fryeburg Kiwanis, Fryeburg Republican Town Committee, Fryeburg Alumni Association, and the Fryeburg Parks Committee. While on the Parks Committee he took it upon himself to put his loppers and chainsaw to use, removing underbrush and small trees from the end of Peary Park because the view was being blocked.

During the years his son Kit was in grade school, Allan coached Little League Baseball and basketball. He drove the teams to and from their games and ended the seasons with either a cookout or pizza party. When one of the teammates asked another why Allan did this, he responded that it was because he cares about us. That was Allan; he cared and loved Fryeburg and its citizens.

TO RETIRING TOWN MANAGER SHARON JACKSON:

We, the Fryeburg Town Employees, would like to celebrate you and all of the things you have done for the Town as you prepare for retirement. Won't you miss the complaints, the long hours, the evening meetings? Even if your answer is no, you can be certain that we will miss you! Thank you for everything that you have done in your years in Fryeburg and best wishes for your retirement!

Thank you for your guidance during my first year as town librarian. I will miss your approving smile as I awkwardly explain library matters. And thank you for the opportunity to serve as Town Librarian. I promise to actively campaign toward the betterment of Fryeburg Public Library. Good luck and have a great retirement. I hope you will visit us often at FPL. - Jennifer Spofford, Fryeburg Librarian

You have been a mentor since I started working for you and with you. Thank you for teaching me, listening to me and being firm on the right things to do and fair when correcting our actions. - Sharon Chammings

We have worked with you every day for 9 years and will miss your presence immensely. You were always supportive of each of us and always encouraging us to learn more and be better. We know that much of your behind the scenes work often went unnoticed but was a model of hard work and dedication. Thank you for all of the lessons, the laughs, and for your kindness. - Theresa Shaw, Kelly Woitko, Ruth Antonucci, Katie Haley, Fryeburg Town Office



Personally I was very disappointed to hear you were leaving but very happy for you and your family. I have always admired the dedication you have put into your work and for always having Fryeburg's best interest at heart. Thank you for all the support you have given me over the years and I wish you all the best in the future. -Rick Buzzell, Recreation Director

The Fryeburg Public Works Department would like to Congratulate Sharon on her retirement and thank her for her service as Town Manager. She was an asset to the Town of Fryeburg and served the community well. For all her years of hard work may she now be able to enjoy retirement with her family and friends. - Fryeburg Public Works

Congratulations Sharon! While you will be missed by all of us at the Police Department, you certainly have earned your retirement. Your hard work, support, and compassion has greatly benefited our officers, our agency, and the citizens we protect as a whole. We wish you the best in your future endeavors and hope you enjoy a healthy and safe retirement. - Fryeburg Police

The members of the Fryeburg Fire Department appreciate the commitment to our success and support that Sharon Jackson has shown the Fryeburg Fire Department. We wish her the best in her retirement. Her dedication to the Town of Fryeburg will be missed. -Fryeburg Fire Department

TOWN EMPLOYEES

Administration	
Town Manager/Tax Collector/Treasurer/Road Commissioner	Sharon Jackson
Town Clerk	Theresa Shaw
Bookkeeper	Sharon Chamblings
Assistant Bookkeeper/Local Health Officer/ GA Administrator	Ruth Antonucci
Deputy Clerk/Registrar of Voters	Kelly Woitko
CEO/Local Plumbing Inspector/Assessors' Agent/Safety Director	Katie Haley
Animal Control Officer	Kathleen Hathaway
Tree Warden	Richard Andrews II

Fire Department	
Fire Chief/EMA Director	Andrew Dufresne
Assistant Chief	Chet Charette

Police Department	
Police Chief	Joshua Potvin
Police Lieutenant	Michael McAllister
Police Sergeant	Heidi Johnston
Patrol Officer	Krista Lee
Patrol Officer	Jake Clark
Reserve Officer	Matt Dahms
Reserve Officer	Joseph Bubar
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Robb Crawford
Reserve Officer	Timothy Libby
Reserve Officer	William Watson
Reserve Officer	Spencer Teixeira
Reserve Officer: Rest in Peace End of Watch 06/06/2017	Nathan Desjardins
Fair Traffic	Dale Rose
Fair Traffic	Scott Taylor

Public Works	
Public Works Director	Ira Ela
Road Laborer/Equipment Operator	Lester France
Road Laborer/Equipment Operator	Matthew Hatch
Road Laborer/Equipment Operator	Matt Jensen
Road Laborer/Equipment Operator	Mitchell Sparks
Transfer Station Attendant	Donald Meeken
Transfer Station Attendant	Jeffrey Leonard

Library	
Librarian	Jennifer Spofford
Library Aide	Donna Merritt-Jackson
Library Aide	Jenny Huang-Dale

Recreation	
Recreation Director	Rick Buzzell

2018 MUNICIPAL OFFICERS

Elected Officials

Selectmen	3 Year Term
Thomas Klinepeter	2019
Richard Eastman	2019
Richard Murray	2020
Kimberly Clarke	2020
Thomas Kingsbury	2021
 School Board	 3 Year Term
Chris Mattei	2019
Linda Card	2019
Marie Struven	2020
Kim DeVries	2020
Allison Leach	2021
Mary DiNucci	2021
Nicole Goggin, Alternate	2021

Appointed Officials

Town Manager, Treasurer, Tax Collector,

Road Commissioner

Sharon Jackson

Town Clerk

Theresa Shaw

Chief of Police

Joshua Potvin

Police Sergeant

Heidi Johnston

Fire Chief

Andrew Dufresne

Assistant Fire Chief

Chet Charette

Fire Warden

Andrew Dufresne
John Plowden - Deputy
Eric Meltzer - Deputy
Gay Kiesman - Deputy
Webster Fox - Deputy

Bookkeeper

Sharon Chammings

Deputy Clerk, Registrar of Voters

Kelly Woitko

Police Lieutenant

Michael McAllister

Police Officers

Jake Clark
Krista Lee

Reserve Police Officers

Dale Stout
Joshua Gryzb
Timothy Libby
Joseph Bubar
Robb Crawford
William Watson
Harry Sims
Spencer Teixeira
Matt Dahms

Animal Control Officer

Kathleen Hathaway
Cynthia Eaton, Deputy

Tree Warden

Richard Andrews II

**Code Enforcement Officer/Local Plumbing
Inspector/Assessors' Agent**

Katie Haley

**Local Health Officer/GA
Administrator/Assistant Bookkeeper**

Ruth Antonucci

Planning Board

Robert Ricks - 2019
Edward Price - 2020
Patrick Emery - 2020
Edythe Kizaki- 2020
Barry Woodbrey - 2021
Tom Rebmann, Alternate - 2021

Board of Appeals

Angelo Milia - 2019
Christopher DeVries - 2020
Judy Redding - 2020
Toby Veno - 2020
Kristine Gould - 2021

Bradley Park Committee

George Weston
Stephanie Hastings
Richard Andrews II
Webster Fox
Cathy Trumbull
Brenda Thibodeau
Kristen McDermott
David Smith
Barbara Lawrence
Jonathan Spak

Cemetery Committee

Richard Andrews II
Barbara Lawrence

Saco River Corridor Comm.

Elbridge Russell

Budget Committee

Geraldine Williams - 2019
Patrick Emery - 2019
Judy Redding - 2020
Kent Pidgeon - 2020
James Tyrell - 2021

Conservation Committee

Robert Ricks
Allison Leach
Jessica Knowles-Lane
Kimberly Clarke
Nels Liljedhal
Sherri Billings
Warren Richardson

C.A. Snow School Ad-Hoc Committee

Alexandra Ricks
Carol Brooks
Chris Whitaker
Elbridge Russell
James Oliver
Richard Krasker
Richard Leavitt
Russell Brown
Richard Eastman
Sharon Jackson
Katie Haley

Eastern Slope Airport Auth.

Gene Bergoffen
Don Thibodeau
Elbridge Russell
Eric Meltzer



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 four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A handwritten signature in blue ink, reading "Janet T. Mills".

Janet T. Mills
Governor



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

PAUL R. LePAGE

GOVERNOR

Dear Citizens of Maine:

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years.

Maine's future is the brightest it has been in decades: there's more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.

We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

Sincerely,

A handwritten signature in black ink that reads "Paul R. LePage".

Paul R. LePage
Governor

UNITED STATES CONGRESS



Maine Senators:

Susan Collins

Washington DC:
202-224-2523
413 Dirksen Senate Office Bldg
Washington DC 20510

Lewiston, ME:
207-784-6969
55 Lisbon St
Lewiston, ME 04240

<http://collins.senate.gov>

Angus King Jr.

Washington DC:
202-224-5344
133 Hart Building
Washington DC 20510

Scarborough, ME
207-883-1588
383 US Route 1, Suite 1C
Scarborough, ME 04074

<http://www.king.senate.gov>

Maine Representative 2nd District: **Jared Golden**

Washington DC:
202-225-6306
1223 Longworth House Office Bldg
Washington DC 20515

Lewiston, ME
179 Lisbon St, Ground Floor
Lewiston, ME 04240
207-241-6767

<http://golden.house.gov>



Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. 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. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator

ANGUS S. KING, III
SENATOR

LEGISLATIVE COUNSEL
OFFICE
WASHINGTON, DC 20510

United States Senate

WASHINGTON, DC 20510

January 3, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
FINANCIAL
GOVERNANCE AND
ADMINISTRATION

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets) – that's because at our heart, we're one big community. It's not only a pleasure to serve you – it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,


Angus S. King
United States Senator

LEGISLATIVE
COUNSEL
OFFICE
WASHINGTON, DC 20510

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WASHINGTON, DC 20510

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress

MAINE STATE LEGISLATURE



Maine Legislative Website: <http://janus.state.me.us/house/homepage.htm>

State Representative: Nathan Wadsworth

Home Mailing Address:
29 Rock Crop Way
Hiram, ME 04041
207-287-1440

Capital Address:
House of Rep.
2 State House Station Rm 332
Augusta, ME 04333-0002
207-287-4469 (TTY)

Email Address: Nathan.wadsworth@legislature.maine.gov

House of Representative Message Center: 1-800-423-2900.

State Senator: James Hamper

Home Mailing Address:
1023 King St
Oxford, ME 04270
207-539-4586

Capitol Address:
Senate Chamber
3 State House Station
Augusta, ME 04333-0003
207-287-1505

Email Address: james.hamper@legislature.maine.gov

Senate Message Center (Sessions only) 1-800-423-6900

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Nathan J. Wadsworth

29 Rock Crop Way

Hiram, ME 04041

Residence: (207) 838-7451

Nathan.Wadsworth@legislature.maine.gov



January 2019

Dear Friends & Neighbors:

Now in my third term in Maine's House of Representatives, I want to take this opportunity to extend my gratefulness to the good people of Fryeburg for allowing me to be your voice in Augusta. My colleagues and I are optimistic about 2019, maintaining an open mind with a thoughtful and caring approach. Our state is positioned well economically: record-low unemployment, record-high State revenues, a record-high number of employers, and the fastest net-earning growth in New England. Accordingly, newly sworn-in Governor Mills is presented with the ability to keep Maine on course for continued success.

Over the coming months of the 129th Legislature's First Regular Session, I look forward to my new role as a member of the Appropriations and Financial Affairs Committee. This panel's jurisdiction includes General Fund appropriations and general fiscal policy; federal funds allocations, special revenue, and block grant allocations when part of a biennial or supplemental budget; the Budget Stabilization Fund; general obligation bond issues; collective bargaining funding; budgeting methodologies; review of financial orders; and financial evaluation of agencies of State Government. Moreover, legislative leadership has appointed me as the ranking member of the House Ethics Committee.

As your representative, I encourage you to take an active interest in the events unfolding under the State House dome. You can always monitor committee proceedings and floor debate in the House and Senate via the Web, <http://legislature.maine.gov/>, while my regular e-newsletter contains beneficial administrative insight and public service announcements. If you have not yet signed up to receive this publication, please send me your e-mail address, and also be sure to "Like" my page on Facebook.

Again, the faith and trust you have placed in me to serve you at the capitol is appreciated. Should you have questions or concerns about State Government, or if I can be of assistance in navigating the oftentimes overwhelming State bureaucracy, feel free to contact my office, 287-1440.

Sincerely,

Nathan J. Wadsworth
State Representative

TOWN MANAGERS REPORT FOR 2018

Dear Fryeburg Citizens and Friends,

As I write my 10th and final Town Manager's Report, I do so knowing that Fryeburg is in a good place financially and in the good hands of many dedicated employees who work very hard every day to make Fryeburg a better place for all of you.

The Annual Town Meeting Warrant is made up of 55 articles for voter consideration. With your approval this year, the Town can continue with the 5-year road plan by doing Phase I of Battleground Road and Phase II of Lovewell Pond road to reclaim and fine grade, adding variable depth gravel base, with 2" of base pavement and gravel shoulders. This project is estimated to cost \$490,000. We are recommending approval of \$300,000 for the Capital Roads Budget. For the remaining \$190,000 needed we recommend approval to spend \$190,000 from the \$1.4 million Capital Reserve Account. We are also recommending approval to spend \$175,000 to pay for the Revaluation and Tax Map Conversion from the Credit Reserve Account.

In 2012, we applied for a State of Maine Safe Routes to School Grant to build a 1.4 mile sidewalk beginning at the Recreation Field to the Academy corner. In order to apply for this grant we needed to guarantee we had the 20% match by asking the voters to approve these funds and keep them in a reserve account. We were recently informed by the State that they have received Federal funds for the Route 302 roads projects in that location and they will now pay for the cost of the sidewalk. The Town will be responsible for all the maintenance requirements for this sidewalk and all the sidewalks being built on various sections of Route 302. We will be asking the voters to approve using the \$142,100 to purchase a Maclean MV4.1 base tractor with a 14' finishing mower, 50" ribbon blower, 5/8 yard sander and 60" sweeper. With this base tractor, the Town will no longer need to contract the sidewalk plowing and sanding in the winter, sweeping sidewalks in the spring and bush hogging and roadside mowing.

The Fiscal Year 2020 Town budget has decreased by \$211,294 from the current Fiscal Year 2019 budget. This was mainly due to the final road bond payment being made in November 2018. This year Fryeburg's share of the MSAD#72 budget will see an increase of \$25,145. Fryeburg was one of three towns that met the minimum mill expectation that resulted in receiving state subsidy. The Oxford County budget has increased by \$29,888. This resulted in an overall decrease of \$156,261.

Many generous citizens and organizations have continued to donate to the Fryeburg Fuel Assistance Fund. These funds are for helping Fryeburg families who fall short of having enough money to buy home heating fuel or wood to heat their homes. Call the Town Office and ask how you can apply for Fuel Assistance.

I would like to thank the Board of Selectmen, all Town employees, committee volunteers and the citizens for a rewarding 9 years. It really has been an honor and a privilege to serve the Citizens of Fryeburg. Together we all made a difference.

Respectfully Submitted,
Sharon Jackson

SELECTMENS REPORT FOR 2018

Happy New Year! As I sit down to write this letter there is 36 inches of snow on the ground, the wind is directly out of the north and it is only 30 degrees. It is a good reason to sit down today and reflect on the last year.

It seems that no matter how well you think you are prepared for the year to come in this job, there will always be the surprises you have to deal with. The administration is responsible for about 46% of our budget each year. School, county and state revenue sharing are all items we have no say over and yet we have to work around. I am happy to say that between the Town Manager, Selectboard and a responsible Budget Committee we do the best we can to control costs each year. None of this is easy.

Fryeburg is no different than many businesses around the state in that there are not enough skilled workers to fill all of our positions. Expectations are that we have a job to do and services to provide. The reality is that many of our departments have operated this past year short-handed. It falls on the administration to make it work.

On the bright side our financial position is as strong as it has been for a long time. We made the last of a road bond payment last year to reduce our annual debt by \$375,000. Our plan this year is to take some of that "budgeted" amount to do a town-wide revaluation. We put this off for 3 years so our budget did not have to absorb this new amount. We expected a cost of \$200,000+ but our quote came back at \$135,000, which is finally some good news. Thank you Sharon and Katie for researching this and hopefully getting this behind us. We should do a reval every 10-15 years depending on real estate sales.

As I sit here reflecting on last year I also reflect on the last 32 years that I have served as a selectman. This will be my last selectman report. In these challenging times it is perhaps good for new blood and new ideas. It has been a great ride and as I look back I would not have changed what I have done. It has been a privilege and honor to have been able to serve the town I grew up in these last 9 years. Thank you.

Rick Eastman,
Selectboard Chairman

LIBRARY REPORT FOR 2018

Programs and Events that happened at the library this year:

Children's Summer Reading Program (Build a Better World) – 16 children read over their summer vacation.

Our annual book sale from May 1st through last week of September

Participated with other local libraries in the "One Book One Valley" book discussion event (The One-in-a-Million Boy)

Won a first place ribbon for our library's Fryeburg Fair Display (theme: Main-ly Books)

Holiday Open House presented with the Friends of the Fryeburg Public Library was postponed from December 12th to January 2nd due to bad weather

Fryeburg Headstart Storytime February 2018

The Library partnered with AARP's Free Tax Preparation volunteers from February thru April

Old time Fryeburg Storytelling was hosted at our library.

Seniors Plus offered Medicare programs during open enrollment

Lake Region and Fryeburg Area Adult Education continue to meet students several times each month.

The following figures are from library records during this year – July 1, 2017 to June 30, 2018

Patron card holders	818	Number of people in the library	7589
Items Borrowed	7177	Library Programs attendance	274
Cataloged shelf items	9363	Meeting Room use(outside program/patron use)	1181
New Resident cards issued	63	Public computer use	934
New Non-resident cards issued	11	WIFI use in library	447
New Portland Library cards issued	11	Inter-Library Loan requests	252

Groups using our meeting room:

Lake Region & Fryeburg Area Adult Education; MSAD72 Student Tutor; Tri County Mental Health; Cards/Games Group; Adult Ed.Chinese Class; Personal Counseling; Bridge Club; Vocational Counseling; Al Daniels (Medicare Counselor) from Seniors Plus; Private meetings; AARP Income tax counseling and prep; Saco Valley Garden Club meeting ; Pine Grove Cemetery Association meeting; and many individual uses for studying, research, WIFI use or taking online tests. Please call (207) 935-2731 to reserve.

Friends of the Fryeburg Public Library Programs

Corn Husk Wreath making	Knitting for beginners	Quilting program
Mardi Gras Masks	Valentines for Soldiers	Origami program
Holiday Open House	Gardening/Grow Your Own	Family Game Night
Ice Cream Social	Summer Reading Program Tie-in	Make you own Beanpole

Our on-going programs:

(2) Children's Storytimes	Every Tuesday/twice a month	1:00pm/10:30am
Essential Oils Class	Twice a Year	
Book Discussion Group	Second Wednesday each month	10:00am
Summer Reading Program	Yearly	

Maine Authors who came to the Library

Mike Bond Gerry Boyle

Thank-you to Kate Eastman for coming up with a great theme for our fair display.

Donnette presented a story time to Fryeburg's Head Start program. Everyone was pleased and happy to listen. She continued to visit a local daycare for story time twice a month, and we host a weekly story time in our library.

There has been a lot of updates to our library. The broken AC unit was replaced with a more energy efficient unit, the Mulford Room now has its own humidity control unit and the Hester Mills Children's Room now has its own heating control which was taken out of the Mulford Room.

Our services include Free WIFI; Two public use computers; Faxing, Copying and Printing services; Free Ancestry.com (genealogy search site) and Marvel (virtual library site); Free Portland Public Library cards to resident library card holders (small fee for non-residents); Inter-Library Loan services, Books, Audio books, DVDs to borrow and Reference items for use in the library.

Our open hours are Monday, Wednesday and Thursday 9:00am to 4:00pm, Tuesday 12:00pm to 6:00pm, closed Friday, Saturday 9:00am to 12:00pm.

Respectfully Submitted,
Jennifer Spofford,* Librarian

*Donnette was the Librarian during this time. I used Donnette's monthly reports for the 2017-2018 yearly report.

Library Annual Tally Sheet

2017/2018	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Circulation													
Adult Fic/Non-Fic	466	388	321	257	336	287	326	361	340	178	309	370	3939
YA Books	34	15	7	7	3	7	10	14	4	4	9	15	129
Juvenile Fic/ Non-Fic	219	114	89	129	62	90	100	105	80	60	104	111	333
Audio Books	40	30	21	17	20	22	20	33	38	14	26	37	333
Adult DVDs	136	79	48	94	101	128	144	135	143	35	88	64	333
Kids DVDs	41	28	29	17	41	28	19	33	29	4	29	35	333
Total Circulation	936	654	515	521	563	562	619	681	634	295	565	632	5400
People in Building													
AM	368	327	263	236	130	232	141	245	329	311	279	340	3201
PM	426	473	392	323	158	321	222	422	385	441	436	389	4388
Total People In	794	800	655	559	288	553	363	667	714	752	715	729	7589
Adult Prog.	2	1	2	2	2	1	2	2	0	1	1	1	25
Attendance	14	3	13	17	9	2	20	8	0	46	5	3	25
Kids Prog.	0	2	1	2	2	0	2	2	2	4	7	1	25
Attendance	0	19	5	10	10	0	11	30	8	12	26	3	25
Outside Programs include; tax prep, adult ed., vocab rehab, tutors, seniors plus, and any other services.	11	11											
			13	20	24	16	22	24	17	19	22	11	25
Attendance	42	36	54	58	68	43	67	162	117	107	68	39	25
Reference ?s	85	95	104	67	85	74	100	86	99	96	71	99	1061
Reference Rm Use	18	31	16	30	28	20	28	36	29	38	27	19	447
Computer Use	91	119	85	82	72	66	73	71	85	68	66	56	447
Wireless Use	24	55	28	33	27	15	28	48	46	59	42	42	447
ILL Returns	20	29	16	24	15	20	19	14	25	19	26	25	447

RECREATION DEPARTMENT REPORT FOR 2018

To the Town of Fryeburg Residents,

2018-2019 was a very busy year in recreation. We have continued to work hard to find ways to improve our programming. This year we made a big change to our Summer Camp as we went all day for the first time in our history. Registration topped the 120 camper mark which exceeded our expectations we had going into our first year of the program. During the summer with the help of Lovell Recreation we were able to offer swim lessons once again. We also partnered with the School District to offer a free food program Monday thru Friday for breakfast and lunch to all that attended our camp. We look forward to growing and improving this program on a yearly basis.

The next big exciting change this year will be the opening of our new Community Center. This new building was built completely with fund raised money and will enable us to expand our programs to all ages in our community and also cover a much broader range of interest. This will certainly keep us busy for years to come. A big thanks goes out to all that have served on the Recreation Board for their hard work on the fund raising front and to all of you that has supported us in those efforts.

I would also like to thank Bob Jordan and Jimmy Oliver for all the hard work they put in down to our field complex. In my opinion, we have the nicest facility anywhere and those two deserve all the credit. Thanks guys!

I look forward to serving you all again in this upcoming year.

Your Recreation Director,
Rick Buzzell

REGISTRAR OF VOTERS REPORT FOR 2018

The Registrar of Voters participates in the following from July 1, 2017 through June 30, 2018:

09/21/2017- Special Town Meeting
10/10/2017- Special Town Meeting
10/12/17- Special Town Meeting
11/7/2017- State Wide Referendum and Municipal Election
05/23/2018- General, Municipal—M.S.A.D. 72 School
06/12/2018- State Wide Primary and Referendum, Municipal Election
06/14/2018- Town Meeting- Business Portion

The current registered voters as of June 30, 2018 are broken down as follows:

Democrats- 725
Republicans- 807
Green- 155
Unenrolled- 1158
Total Registered Voters: 2845

All residents who have not registered to vote are encouraged to stop by the Town Office and request a voter registration Card. Current registered voters may stop by to update their voter card. This includes address changes, name changes, party changes etc.

Respectfully Submitted,
Kelly Woitko, Registrar of Voters

CLERKS REPORT 2018

The following tasks were completed by the Clerks Office throughout the fiscal year:

VITAL STATISTICS

MARRIAGES: 45

BIRTHS: 9

DEATHS: 41

ANIMAL WELFARE

MALE/FEMALE: 67

FEMALE SPAYED/MALE NEUTURED: 376

KENNELS: 52

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2017</u>	<u>2018</u>
PASSENGER:	2612	2575
MOTORHOME:	13	13
COMMERCIAL:	142	136
TRAILERS:	432	458
FARM:	67	66
MOTORCYCLES:	137	135
TITLE APPLICATIONS:	432	436
DUPLICATION REGISTRATIONS:	38	37
LOST PLATES:	29	18
TRANSFERS:	219	191
SALES TAX FORMS:	534	687
BUSES:	10	8
TRANSIT PLATES:	40	51
EXCISE ONLY:	45	24
DUPLICATE STICKERS	89	75
COACH/EMERGENCY	0	3
TRACTOR/SPEC MOBILE EQUIP	0	1
SPEC EQUIPMENT	0	4

INLAND FISHERIES & WILDLIFE REGISTRATIONS

BOATS: 245

MILFOIL: 71

ATV: 103

NON RES. ATV: 46

SNOW MACHINES: 176

NON RES. SNOW MACHINES: 238

LICENSES

FISHING: 100

PHEASANT: 0

FISHING ALIEN: 0

TURKEY: 12

SALT WATER: 2

BEAR PERMITS: 8

NON RES. FISHING: 38

NON RES BEAR PERMIT: 4

HUNT/FISH COMBO: 70

COYOTE NIGHT HUNT: 11

NON RES. HUNT/FISH COMBO: 7

1 DAY FISH: 12

HUNT: 47

3 DAY FISH: 18

NON RES. HUNT: 9

7 DAY FISH: 2

ARCHERY/FISH COMBO: 0

15 DAY FISH: 2

ARCHERY: 6

JR. FISH: 0

NON RES. ARCHERY: 2

MILITARY HUNT/FISH: 0

CROSSBOW: 1

EXP. ARCHERY ANTLERED: 0

JR. HUNT: 7

EXP. ARCHERY ANTLERLESS: 0

NON RES. JR. HUNT: 3

APPRENTICE HUNT: 3

RES SMALL GAME: 0

3 DAY ATLANTIC SALMON: 0

NON RES. 3 DAY SMALL GAME: 0

OVER 70 LIFETIME: 4

MUZZLELOADING: 10

NON RES. MUZZELLOADING: 0

MIGRATORY WATERFOWL: 17

RESIDENT SUPERPACK: 3

OUTDOOR PARTNERS: 0

Respectfully Submitted: Theresa Shaw, Town Clerk

FRYEBURG RESCUE TOWN REPORT FOR 2018

To the citizens of Fryeburg, Brownfield, Lovell, Stow, and Chatham

First and foremost I want to thank all of the citizens of the Towns we cover for your continued support of Fryeburg Rescue. We could not do our job as well as we do without it.

Secondly, I want to thank all of the Fire Departments as well as all of the Law Enforcement agencies for assisting us on calls. Whether we need some lifting help or assistance with a carryout of patients hurt on trails we could not complete our task without their willingness and dedication.

With the help and support of all of you as well as some grants we were able to purchase a new ambulance last year. Because of several factors our units have not been lasting as long as we had planned and so we have had to change our replacement schedule.

We are hoping to purchase another ambulance this year, as our 503 is a 2006 and it needs to be replaced. We are also looking at updating 504, which is our "crash truck". We feel that now since most fire departments have extrication tools and because this truck has been underutilized we are looking at a replacement vehicle. Training requirements are getting stricter and we feel we no longer can find qualified members to do extrication.

We responded to 869 calls for our service in 2018

Our Rescue Station is physically staffed from 6:00 A.M. through 6:00 P.M., 7 days a week with 2 people available. At night we schedule 2 or 3 staff on-call. (We strive to position 1 person in Fryeburg, 1 in Brownfield and 1 in Lovell.)

If any organization or person would like to attend a CPR course or a Basic First Aid class please call us and we will make the appropriate arrangements. Several of our members are American Heart Association Instructors and we are glad to sponsor these classes.

We are always looking for people who would like to join our organization. EMS is an excellent way for you to serve your community, while learning some very valuable skills. Applications are available in our Rescue station, please stop by to inquire or apply.

The Fryeburg Rescue EMS officers for the 2018 calendar year were the following and 2018 Officers will be elected in February.

Chief, Stephen Goldsmith
Deputy Chief, Eric Meltzer

The Board of Directors for the 2019 Calendar Year Are:

President, Eric Meltzer
Vice President, Penny Parmenter
Treasurer, Bob Ramsay

Other Board Members include Jason Grey, Julie Ontengco, Joann Sparks, and Philip Remington

Contributions to Fryeburg Rescue are gladly accepted. Please send donations to Fryeburg Rescue, P.O. Box 177, Fryeburg Maine 04037

If you have any questions or concerns about Rescue please feel free to contact me.
Thank you again for all of your support.

Respectfully Submitted by,
Stephen Goldsmith, Chief of Fryeburg Rescue 2017
Ghse@fairpoint.net 925-2572(home) or 935-3024 (station)

POLICE DEPARTMENT REPORT FOR 2018

To the citizens of Fryeburg,

It is with great honor that I present to you the 2018 report on behalf of your Fryeburg Police Department. Personnel and operational modifications were made during 2018 in support of our overall mission to promote a safer environment and raise the quality of life for the citizens of Fryeburg and those visiting our community. As your Chief, I am committed to continuously improving services we provide and our level of professionalism through transparent, accountable, and modern police practices. Fryeburg Officers work cooperatively with our public safety partners and fellow law enforcement agencies to provide you with the best possible police service. In 2018, Fryeburg Police Department was comprised of 6 fulltime officers and 10 reserve officers. We handled 6,051 calls for service in 2018 and handled/assisted in 49 calls for the Oxford County Sheriff's Office.

As part of our ongoing commitment to fostering a healthy and positive relationship with our youth, we have continued with our KIDZ-TIX program. KIDZ-TIX is a rewards based program which is funded by our partners in the Fryeburg Business Association which provides Officers with a unique opportunity to have a positive interaction with the children in our community. When officers observe safe or kind behavior of a child they will issue a rewards citation, positively rewarding them for their safe or kind behaviors. These rewards consist of ice cream, pizza, cupcakes, flowers, and several other products sponsored by our local businesses.

Thanks to Representative Nathan Wadsworth and Senator James Hamper the former Canal Bridge on Route 5 was dedicated to our fallen police officer, and has been renamed to the Officer Nathan Desjardins Memorial Bridge.

In an attempt to spread domestic violence awareness we have purple Fryeburg Police 'No Excuse' ribbons as seen on our cruisers available to the public by donation. Stickers \$10/ Magnets \$15. If you or a loved one is a victim of domestic abuse please do not hesitate in reporting.

We are continuing to provide citizens with a 'Wandering People Program'. This program serves individuals with Alzheimer's, Autism, Dementia, Downs Syndrome, and other conditions that can make them prone to wander. Participation in this program is free, confidential and ensures the following:

- Photos of the individual allowing Fryeburg Officers to more easily identify your loved ones if they get lost
- Saves valuable time when seconds count
- Alerts officers to potential triggers and ways to calm the individual
- Enables family members or caregivers to be notified promptly when the person has been found.

Contact Fryeburg Police Department for registration information.

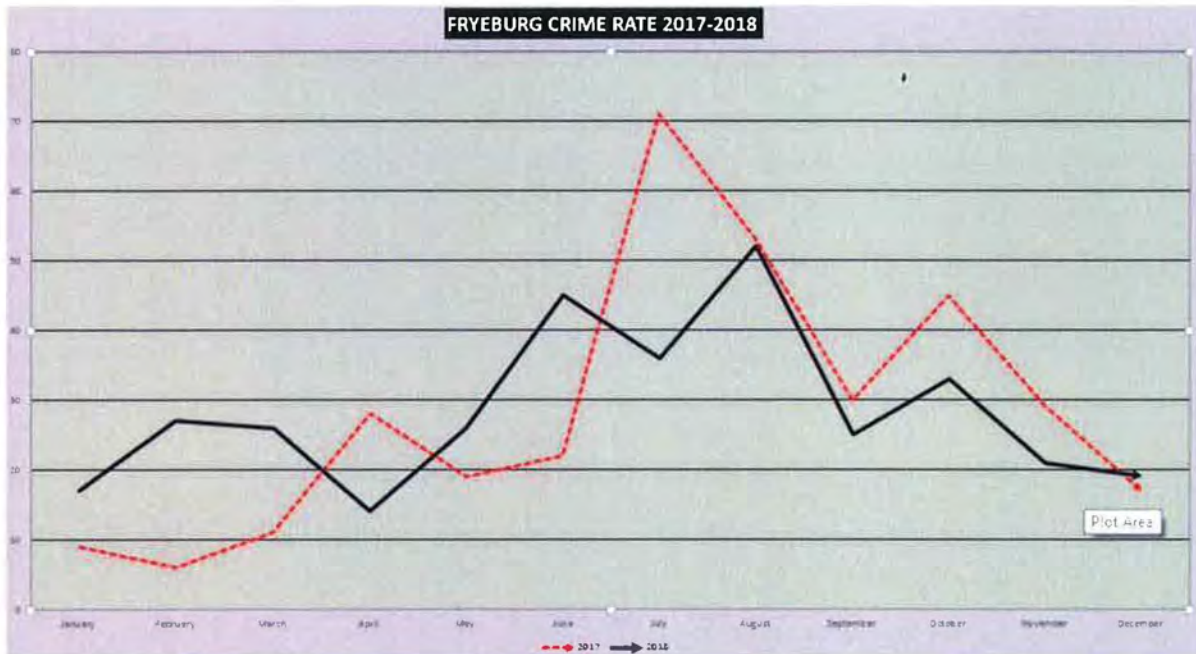
We are committed to fighting the war on illegal drugs and have partnered with community outreach programs such as Project Save ME to address increasing heroin/opiate concerns. Officers are trained to recognize the symptoms of a person suffering from an opioid overdose and have received specialized training courtesy of The Kane Schools. All officers carry the life-saving medication Naloxone (Narcan). Please visit our Facebook page (<https://www.facebook.com/FryeburgPD/>) or our website (<http://www.fryeburgmaine.org/town-departments/police>) for the latest news and information. Most all of our forms can be downloaded and submitted online for your convenience. Feel free to browse our sites to find out the latest news reports, personnel changes, or links to other agencies.

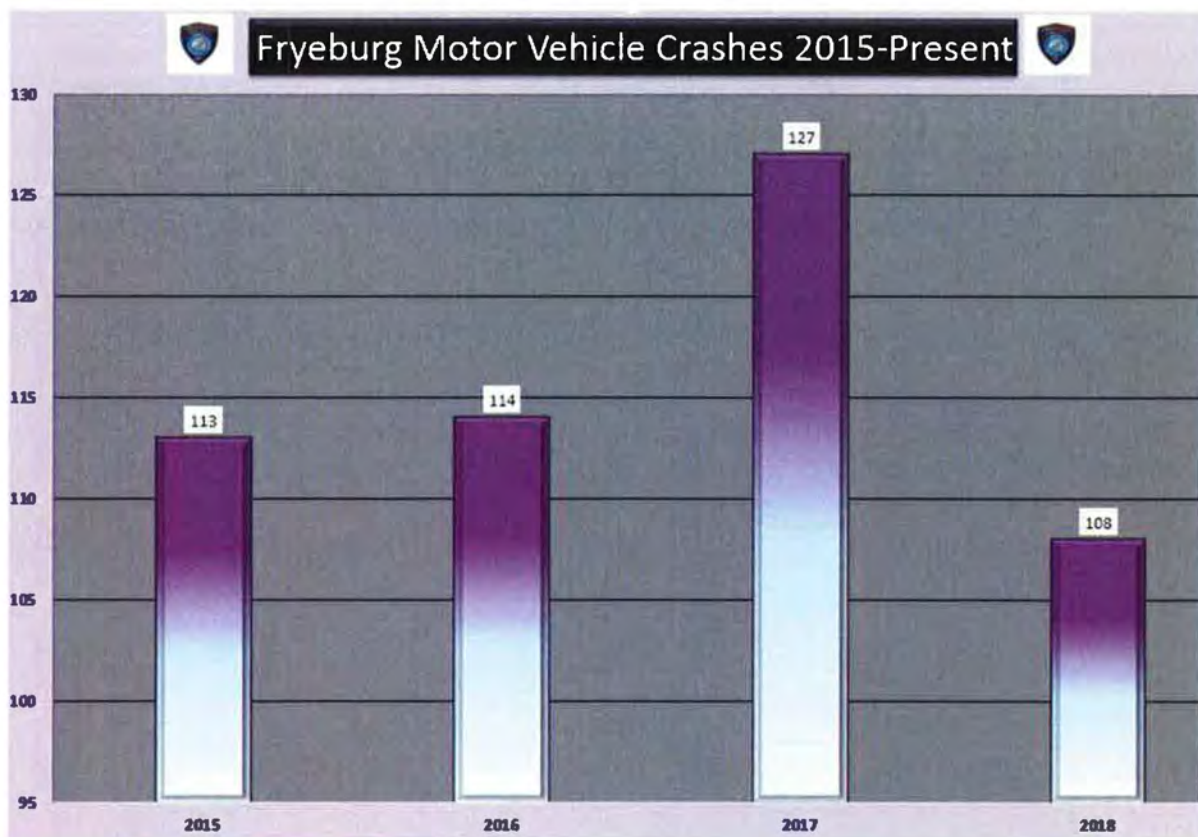
In closing, although we face many challenges, I am very optimistic that we can continue to reduce crime over the long-term. With the proper personnel and effective policing strategies which allow us to be in the right places at the right times, our future of working together can produce results that we can all take pride in. It is imperative for all members of the community to be involved. I ask that you look out for your neighbors and call 9-1-1 when you see something that is not right. I want to thank the officers of the Fryeburg Police Department for their continued dedication, service and commitment to the citizens of

Fryeburg. We will continue to be transparent through our media partners, accountable for our own actions, and provide quality police services you can be proud of.

Respectfully Submitted,

Joshua J. Potvin
Chief of Police





CODE ENFORCEMENT OFFICER REPORT FOR 2018

To the citizens of the Town of Fryeburg:

I am happy to report to you the Code Enforcement activities that took place in 2018. It turned out to be a very busy year. Permit-wise, it was the busiest year since 2007 with a total of 89 building permits issued and 72 plumbing/septic system permits. There were 16 permits issued for new dwellings, which is the most since I have been employed in Fryeburg. I also think it is worth noting that there were 6 permits for solar panel installations; these types of permits are on the rise each year as people look to save money and use clean energy options. Larger building projects that are underway include the Academy dining hall expansion, the North Fryeburg Chapel Hall and the Old Saco Inn Wedding Barn. The other building permits issued were a mix of renovations, additions, garages, and sheds.

As is the case each year, I spent considerable time dealing with violations of the Land Use Ordinance. Violations were of a wide-ranging nature and included Shoreland Zoning violations, completing work without a permit, illegal junkyards, septic issues, non-compliant signs, and health and safety issues. Please contact me at any point if you have concerns about potential violations that are occurring and I will do my best to investigate and address the concerns.

The ever changing laws and rules related to both medical marijuana and adult-use recreational marijuana has been a challenge to stay on top of. The industry seems to be rapidly evolving; particularly the medical marijuana field, as caregivers become more creative about how to maximize their business potential. After approving a handful of medical marijuana retail stores, the Planning Board proposed a medical marijuana moratorium which was supported by the Selectmen, approved at a Special Town Meeting in September and renewed for another 180 days in March. The purpose was to allow the Planning Board time to revise the Land Use Ordinance to address this new type of land use, without having the increasing pressure of needing to review additional applications for medical marijuana storefronts. The Board worked to create standards and limitations for medical marijuana storefronts and will be asking voters to approve these at Town Meeting.

Another significant issue that I, as the Code Enforcement Officer face, is the issue of junkyards and "messy" properties. This is an issue that plagues all CEO's in Maine. The Planning Board, at a resident's request, began considering drafting a Property Maintenance Ordinance. The Board grappled with this idea and spent much time debating about personal property rights vs. the desire to have an attractive town. They solicited opinions from the townspeople by asking for a survey to be completed and drafted a Property Maintenance Ordinance based on the survey feedback. The goal was to create a balanced and enforceable ordinance. Following a public hearing the Board ultimately decided that a more involved approach needed to be taken to draft property maintenance standards and will not be presenting any such ordinance for adoption at this year's town meeting.

No ordinance is ever perfect and the Planning Board spends significant amounts of time researching ordinances and laws in an attempt to make the Land Use Ordinance an effective document. This is done with the understanding that there will always need to be changes and corrections made to the ordinance as land use trends evolve, laws change, or errors are found. However, it is always helpful if residents actively engage and participate in the development of ordinances so that the finished product is something that will represent what is desired by a majority of the town's people.

As always, please feel free to contact me at any time if you have questions, concerns or comments.

Respectfully submitted,

Katie Haley, Code Enforcement Officer & Local Plumbing Inspector

FRYEBURG FIRE DEPARTMENT & FRYEBURG EMERGENCY MANAGEMENT, AND TOWN FIRE WARDEN REPORT FOR 2018

I am pleased to submit the annual report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden for calendar year 2018.

The Department

The Fryeburg Fire Department consists of two stations with Fire Headquarters being located at 520 Main Street. This station is where the Fire Chief has his office and also houses 2 engines, 1 tanker, 1 mini pumper, and a squad truck. Fire Headquarters is also where our Emergency Operations Center and training classroom is located. The East Fryeburg Station is at 16 Denmark Road in East Fryeburg and houses 1 engine and a 1 forestry truck. There are currently 28 members, and a Ladies Auxiliary with 6 members. We work seamlessly beside our mutual partners throughout Oxford and Cumberland County through written mutual aid agreements.

Our Mission

Our mission is to deliver quality, high level service to the citizens of Fryeburg. We seek to advance the professional growth of our membership and support our member's families. We strive to protect lives, minimize the loss of property, and promote the effective control of hazardous emergencies through seamless work with our public safety partners.

Calls for Service

The Fire Department responded to a total of 236 incidents (calls for service) in calendar year 2018, an increase of 34 incidents from 2017 (↑14.4% from 2017). The members also attend regular training and meetings as part of ongoing professional development to meet professional qualification standards per NFPA 1001 and Maine Bureau of Labor Standards. Firefighters regularly maintain equipment and conduct performance checks to ensure a constant state of readiness for all apparatus and equipment. The Chief has many day-to-day responsibilities including ensuring the department is staffed with adequate personnel and properly maintained equipment to perform any emergency response function to protect the community.

2018 Calls for Service by incident type

Structure Fires	13	Vehicle Fires	4
Chimney Fire- Other fires	5	Woods- Brush- Grass Fires	4
Potential Fires - Smoke Smell	7	Investigations- Enforcement	21
Carbon Monoxide Incidents	11	Hazardous Conditions	28
Propane Leaks- LPG Smell	7	Motor Vehicle Crashes	35
Assist EMS- Rescues	7	Assist Law Enforcement	3
Water Rescue	1	Traffic Control- Downed Lines	51
Smoke & Fire Alarms	28	Good Intent	11

Burn Permits and Inspections

The Fire Department issued 178 permits for open air burning of brush and agricultural vegetation control in 2018. Permits can be obtained online at <https://www13.informe.org/burnpermit/public/index.html> or in person from the Fire Chief during normal business hours at Fire Headquarters. Deputy Fire Wardens who can issue permits are Eric Meltzer, John Plowden, Webb Fox, and Gay Kiesman. You can go to the Maine Forestry Service website for a complete list of regulations and information regarding open air burning.

There are inspections conducted by the Fire Chief to ensure the safety of the public at buildings, schools, and large venues such as the Fryeburg Fair. The department also inspects the display of fireworks at commercial events such as the Fourth of July Celebration and Fryeburg Fair. As necessary, inspections of burn permit sites and materials may be completed at the discretion of the Fire Chief or his designee. The

Fire Chief works side-by-side with the Fryeburg Code Enforcement Officer on any fire or life safety issues.

Fire Prevention & Public Safety Education

The members of the Fryeburg Fire Department work to increase the contact with the public to share public education programs with both adults and children. We have made presentations to groups such as the Rotary Club, Boy Scouts, Fryeburg Fair, Pre School teachers, Senior Groups and others on topics such as fire safety, fire extinguishers, smoke detectors, carbon monoxide detectors and home safety to name a few. We continue to interact with the public through open house events at the fire stations, visits by the general public, and children's groups. The fire department partners with staff at our local pre-school for fire safety education and through community outreach to our seniors. We hope grant funding will allow us to expand these valuable fire prevention outreach initiatives in our local schools and pre-schools.

Grants

Grant Name	Amount Requested	Amount Awarded	Town Share (out of pocket cost)	Comments
2017 FEMA/ DHS Assistance to Firefighters Grant	\$23,048.00	\$0	\$0	Equipment, program ran out of funding
2018 FEMA/ DHS Assistance to Firefighters Grant	\$88,388.00	\$0	\$4,208.00	Awaiting notification, firefighting equipment& nozzles.
2017 FEMA/ DHS Fire Prevention and Safety	\$3,810.00	0	\$0	Fire prevention supplies, program ran out of funding.
Clarence E. Mulford Trust Fund	\$0	\$0	\$0	Deferred application, town awarded in 2017
2018 FEMA/ DHS Fire Prevention and Safety	\$8,592.00	\$0	\$409.00	Awaiting notification, Fire prevention supplies and program funding.
FFY 2018 FEMA/ DHS State Homeland Security Program	\$9,975.00	\$0	\$0	Denied, Oxford EMA, Homeland Security Grant Committee decision (light tower)
TOTALS	\$133,813.00	\$0	\$4,617.00*	*Awaiting two notifications of funding.

The Fryeburg Fire Department offers a sincere "Thank you" to the above listed organizations for the grant opportunities needed to help our firefighters stay safe while doing the dangerous work they do. The process for the grant programs applied to are competitive and require a significant investment of time and effort to collect the relevant data, compile the necessary documentation, and submit the application package. These grant programs allow the Fryeburg Fire Department to purchase the best equipment available to meet the department needs with little or no impact our citizen's tax rate. The grant awards, along with generous donations, have allowed the Fryeburg Fire Department to make significant strides forward to improving essential equipment.

Emergency Management

The Fire Chief is also the designated Emergency Management Director and the Deputy Fire Chief (Chet Charette) is the designated Assistant Emergency Management Director. We both work closely to plan for natural disasters and extraordinary events where the citizens of Fryeburg might need assistance. We

continue to update our Emergency Preparedness Plan and strive to have the contingencies in place to be prepared for the unexpected whether it be a winter storm or any other disaster. We spend time each year training and planning with Oxford County Emergency Management Agency and the American Red Cross to help provide a seamless interaction between Fryeburg and County resources. If you are displaced from your home due to an emergency condition or natural disaster and need emergency housing please contact the Fire Chief or Deputy Fire Chief. We can help you with many services through the American Red Cross. The Fire Chief and Deputy Fire Chief also manage our local emergency shelter in Fryeburg if needed. If you require assistance please call 935-2615 or in an emergency please call 911.

Notifications and Preparedness

The Fryeburg Fire Department works closely with our public safety partners here in Fryeburg. Stay informed of emergency information by tuning to a local radio station, check our website at www.fryeburgmaine.org/firedepartment for alerts, or our Facebook Page. For more information about personal and family preparedness please visit www.ready.gov.

In Closing

Thank you to the citizens of Fryeburg for your heartfelt support for the men and women who make up the Fryeburg Fire Department and Ladies Auxiliary. The members of the Fryeburg Fire Department respond in all extremes of weather and times of day. We are fortunate to have the many dedicated members who serve our community respond quickly and work hard to skillfully mitigate fires and other hazards. We have seen several large-scale weather events that have resulted in the members of the department working for up to 23 hours straight responding to calls. I am lucky to have the opportunity to serve with such a dedicated and hard-working group of public safety professionals.

As we work through the next year, we continue to strive to lower the towns Insurance Service Office Rating (ISO), reduce response time, improve the departments capabilities with aggressive training programs. We seek to increase fire safety in our community through fire prevention outreach programs and education. Please feel welcome to visit the fire station if you see us at 520 Main Street. We need new members, if you would like more information about joining the Fryeburg Fire Department stop in and speak to the Fire Chief or email to fryefire@fryeburgmaine.org.

Have a safe 2019.

Respectfully Submitted, Andrew S. Dufresne, Fire Chief/ Emergency Management Director

ASSESSORS' REPORT FOR 2018

To the Citizens of the Town of Fryeburg:

I have summarized some pertinent information related to taxes and assessing below for your information:

2019 Property Tax Rate: \$17.65	Interest Rate: 8%	Certified Ratio: 110%
Total taxable valuation of real estate: \$390,688,439		
Total taxable valuation of personal property: \$9,992,831		
Total value of exempt property: \$58,503,028		
Homestead exemptions granted: 690	Veteran's exemptions granted: 95	
Parcels classified as Tree Growth: 177	Parcels classified as Farmland & Open Space: 92	

Please feel free to contact me at any time if you have questions, concerns, or comments.

Respectfully submitted, Katie Haley Assessors' Agent

PUBLIC WORKS REPORT FOR 2018

To the Citizens of Fryeburg:

2018 has been a very busy year for the Highway Department and the Transfer Station. This year we have installed many new culverts with Khie Excavation doing a box culvert as well as 5 PVC culverts. They also installed two new catch basins on Lovewell Pond Road and Morningside Drive.

The Highway crew has been working diligently maintaining the various vehicles and equipment used to keep the department up to speed for their various jobs.

Several improvements were made at the Transfer Station as well and will continue to progress into the future.

Winter started early this year. Our first storm was October 27th, with six storms in November. We have had a lot of snow this year along with ice and rain, with very little melting. Needless to say it has been a challenging season for the Highway Department as we started the season two men short, but were able to hire one experienced worker in December.

Clean up of the Town parks and buildings will begin in the spring and will continue into summer. The dirt roads will also need to be graded and maintained for the warmer seasons.

There is also the Route 302 road project that will be starting in April. This will be challenging for both businesses and citizens, but will be a great improvement for the community. We would like to thank the citizens of Fryeburg in advance for their patience with the project.

Respectfully Submitted:

Ira Ela

Assistant Public Works Director

BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2018

Bradley Memorial Park Committee
Report for 2018

First off, a warm welcome to our newest member Jonathan Spak.

The park is the essence of a small New England town with the gazebo in the middle and the Honor Roll very visible at the corner of River Street and Main Street. The Honor Roll is very inclusive with the names of all those who served in all wars,

From the Memorial Day observance to the Christmas tree lighting, the park was enjoyed by many people in 2018. Many thanks to Sharon Jackson and the town crews for keeping the park looking so beautiful. Also thanks to Gail McSherry and Paige Fox from McSherry's Nursery for the flower-filled urns at the gazebo. Many thanks to the committee members: Cathy Trumbull-Secretary, Richard Andrews III, David Smith, Kristen Mcdermott, Webster Fox, Stephanie Hastings, Brenda Thibodeau, Barbara Lawrence and Jonathan Spak.

Respectfully Submitted,

George Weston, Chairman

CONSERVATION COMMITTEE REPORT FOR 2018

To: The Citizens of Fryeburg

From: Town of Fryeburg Conservation Committee – Robert Ricks and Allison Leach (Co- Chairs), Kimberly Clarke (member at large), Sherri Billings (Secretary), Warren Richardson (Treasurer), Nels Liljedahl (member at large)

It's been a very active year for the Conservation Committee! Our largest project is the creation of the Old Poor Farm Trail in the Town Forest. A leg of the trail has been mapped and partially marked from a proposed trailhead at the log landing north and east along the Saco River to the Canal Bridge Campground. We plan to complete the loop with a southern leg that will connect from the campground and back to the log landing trailhead running south then parallel along Rte. 5. Signs and historical markings are being planned with the assistance of the Fryeburg Historical Society. The committee thanks the Maine Forest Service for their advice and assistance in this project. The committee is seeking funds from the town to match MFS Project Canopy grant money for the trail. When complete the trail will offer year-round recreation to residents and visitors with over three miles of trail estimated.

This past spring, committee members Allison Leach and Sherri Billings transplanted a patch of rare Goldenseal plant to the log landing area of the Town Forest. The Goldenseal was generously donated by Susan Meeker-Lowry.

The committee is advising property owners to create pollinator gardens and habitats on their property. If well planned, a good pollinator habitat can sustain pollinating wildlife (birds, butterflies, and bees) all year-round. The committee also would like to promote pollinator settings in our public spaces. For more information on our pollinator garden initiative, go to our Facebook page.

The committee has established an informal partnership with the Eastern Band of Cherokee Indians' Department of Agriculture in Cherokee, NC. The EBCI received a private donation of chestnut seeds from the Leach Family. As the seeds come from a tree that is currently blight-free, the tribe is currently seeking funding to test the seeds for their viability in the southern reaches of the Appalachian Mountains. As part of our Chestnut Project, Sherri Billings has coordinated with the University of New England for the Town to receive a donation of chestnut saplings. The committee proposes to use public spaces to nurse saplings for the ultimate goal of transplanting American Chestnut trees in public and private spaces throughout the Town.

The committee thanks the Planning Board for hosting the State of Maine Fish and Wildlife Service's "Beginning with Habitat" presentation this past autumn. We discovered much that is unique about our Town's natural setting, and hope to use this information to guide us in future projects.

Sincerely,

Robert Ricks and Allison Leach (Co-chairs)

EASTERN SLOPE AIRPORT AUTHORITY REPORT FOR 2018

The Eastern Slope Regional Airport was created by joint legislation in Maine and New Hampshire in 1961. It is the regional airport of the Mount Washington Valley and Western Maine. The airport is operated under FAA and State of Maine rules and guidelines. Capital projects are funded 90% by the FAA and 5% each from the State of Maine and 5% local contributions. The total operating budget for 2018 was \$270,900.

In December 2018 the Eastern Slope Airport Authority adopted new bylaws. This change was necessary due to the large size of the board, lack of interest and lack of participation by many of the member communities. The new bylaws clarify that the ESAA is a 501(c)4 nonprofit organization and not a government agency. The new board of directors now consists of 11 members rather than 18 previously. Conway has two directors and Fryeburg has 3 directors. The remainder of the directors at large with one director serving as pilot/tenant liaison.

The airport is a year-round economic hub for businesses, tourists, emergency flight providers, flight training and search and rescue operations throughout the region. It also serves as the home for the new Kennett High School and Fryeburg Academy STEM Aviation Education program and summer STEM Aviation Camp for middle school students. In addition, thirty local pilots base their aircraft at the airport and add to the local economy through fuel purchases and hangar leases. The airport has one fulltime employee and several part-time employees when needed. Eastern Slope Airport is a key part of both Maine and New Hampshire's aeronautic system.

In the fall of 2016, the Airport began reconstruction of the aircraft parking apron, originally constructed in 1961. The project was completed in the fall of 2017. The new pavement is designed to accommodate increased light jet traffic as well as small aircraft. Also, beginning in January 2017, the airport offers a courtesy car for use by visiting pilots and crew.

In 2019, the Authority is continuing to seek funds for a new aircraft hangar to provide overnight storage of transient aircraft when required during inclement weather. Sources of funding will be through a combination of FAA, EDA, USRDA, Northern Borders and funds from Maine and New Hampshire Aeronautics Agencies. The Authority has already secured \$500,000 in Northern Borders grants through the states of Maine and New Hampshire as well as \$150,000 (\$75,000 each) from the Maine and New Hampshire Departments of Transportation and a loan from USDA. EDA funding is uncertain, and the Authority will consider other options if the Grant is not awarded.

Future projects include a terminal building to provide improved facilities for visitors, rental car vendor and pilot briefing area, as well as a public meeting room and new airport manager's office. Improvements are also planned for Lyman Drive, the airport entrance road, (also constructed in 1961) and an extension of the runway to 5000 feet in order to better accommodate small jets.

The following Board members of the Eastern Slope Airport Authority thank you for your continued support.

Don Thibodeau, Chairman – Fryeburg, ME
Gene Bergoffen, Treasurer – Fryeburg, ME,
David Sorensen – Eaton NH.
Ed Bergeron, Secretary – Conway, NH.
Steve Steiner, Conway, NH.
Ron Briggs, Chatham, NH.
Fred Packard, Bridgton, ME.
Elbridge Russell, Fryeburg, ME.

Carl Thibodeau, Vice Chairman – Conway, NH
Tom Holmes – Conway NH.
Sharon Jackson, Fryeburg, ME.
Ken Richardson, Denmark, ME.
Eric Meltzer, Fryeburg, ME.

CEMETERY REPORT FOR 2018

Clean-up, mowing and routine maintenance was done on the cemeteries by the highway department and summer crew. Repair of stones broken during the winter months in all cemeteries was done by Thomas A. Stevens Cemetery Restorations. It is our intent to have broken stones repaired annually.

All work was under the direction of the town manager. Please contact the town office with any input and ideas, which are always welcome.

Respectfully submitted,

Richard W. Andrews II

Committee members: Barbara Lawrence, Richard Andrews II

TREE WARDEN REPORT FOR 2018

We dealt with hazardous trees and clean-up of downed trees as issues came in to us. The bulk of this work was done by the Highway Department with some done by CMP.

Difficult removals of dead trees and pruning of healthy trees on Town owned properties was done by Archer Tree Service.

As always, routine maintenance and clean-up of underbrush was done at Eastman Memorial Grove. This park is dedicated to the growth of white pine trees.

All work is done under the direction of the town manager.

Respectfully submitted,

Richard W. Andrews II, Tree Warden

BOARD OF APPEALS REPORT FOR 2018

It was my honor to serve the Town of Fryeburg, Maine as Chairman of the Board of Appeals for the year 2018. The Board of Appeals met twice in 2018; once as an organizational meeting and to welcome new members and the second time was to hear an administrative appeal.

The Board of Appeals is here to serve the Fryeburg residents and listen to any concerns regarding property issues that come before us. The Board traditionally meets at the Town Office by appointment. We will continue to be impartial and sensitive to needs of the public in all matters.

Respectfully,

Angelo J. Milia, Chairman

PLANNING BOARD REPORT FOR 2018

To the citizens of Fryeburg,

It has been an honor to serve as the chair of the Fryeburg Planning Board for the past Fiscal Year. The Planning Board has been working on the medical marijuana ordinances and also started looking at coming up with a property maintenance ordinance. We also held a presentation with Beginning with Habitat about the significant and unique habitat areas in Fryeburg. We as a planning board are looking into a town wide rezoning next year as well.

The following is a list of Projects that came before the board for approval:

- 1) Chapel Hall in North Fryeburg
- 2) Pilla Subdivision revision in Highland Park
- 3) Fryeburg Academy Dining Hall and student union addition/renovation
- 4) Unique Sleeps on Bog Pond Rd
- 5) Mark Lopez Pit Wilton Warren Rd-withdrew
- 6) Old Saco Inn Events Barn off of route 5
- 7) Summit Alternatives Bridgton Rd
- 8) Nothin But Fire Bridgton Rd
- 9) Out of the Woods, LLC main St
- 10) Thomas Fuller Bridgton Rd
- 11) Dennis Leach U-Haul Bridgton Rd

In closing we always encourage the public to attend our monthly meetings. They are always the 4th Tuesday of the month at the Fryeburg Town Office.

Respectfully Submitted,
Patrick Emery-chairman of the Planning Board

December 28, 2018

SACO VALLEY FIRE ASSOCIATION

148 North Fryeburg Road

Fryeburg, Maine 04037

Greetings to the Citizens of Stow, Chatham and Fryeburg,

Please accept our sincere appreciation for the continued support that we receive from you. The trust that our community places in us, as first responders, is a responsibility we take very seriously. We can only hope to reward the trust you place in us by providing a critical service in a professional and empathetic manner. As you rely on us to provide emergency services, we rely on your continued support.

Our volunteer staff responded to 77 calls for service. These may have been as simple as a tree down blocking a road, or as severe as a multiple-alarm structure fire. Severe weather can see multiple calls on a continuing basis, resulting in many hours of work for us. Regardless of the call, we must be ready to aid in all conditions, at all times. This readiness requires continual training and an array of expertly maintained equipment.

We work hard to minimize our expenses and maximize our fundraising efforts. Donations of equipment are graciously accepted from neighboring departments. Grants are explored and applied for regularly to offset expenses. When items are no longer able to be used, they are recycled or scrapped for value that is brought back to the department. A large portion of the cost associated with our neighboring departments comes from "on-call" pay that is offered to responding firefighters as compensation for their service. We do not currently offer this benefit, relying solely on the dedication of our volunteers to "step up" when the need arises.

We are always accepting applications and need help in all areas. There is far more work that goes into running a fire department than is seen when we respond. We appreciate any help we receive, from administration to maintenance, housekeeping; and even food served during meetings! If you are considering volunteering or donating, contact your favorite firefighter!

As first responders and providers of emergency services we hope for your continued safety. Please remember to test your smoke alarms, store and dispose of chemicals properly, and ensure you always have two clear exits available. Know that we stand ready to aid at any time, and that your contribution aids our readiness and your community.

Thank you,

Chief John Plowden, for the Saco Valley Fire Association

TYPE OF CALL	FRYEURG	STOW	CHATHAM	Mutual Aid	
					2
Structure Fire		8	2		
Motor Vehicle Accident		3	4	3	
Chimney Fire					
Utility Problem		7	11	6	
Traffic Control		1			
Odor Investigation		3		4	
Rescue Assist		3	2	3	
Carry Out/Injured Hiker					
Public Assist					
Outdoor Fire		3	2	1	
Cancelled en route		4			
Road Flooding			1		
Propane Leak		2			
CO Alarm				1	
Fire Alarm		1			
Vehicle Fire		2			
		36	22	18	2
Total calls as of 12/27/18					

Oxford County Sheriff's Office

Christopher R. Wainwright, Sheriff

Sheriff
Christopher R. Wainwright
Chief Deputy
James D. Harguhart



P.O. Box 179
South Paris, Maine 04281
(207) 743-9554 or 1-800-733-1421
Fax (207) 743-1510

January 11, 2019

Office of the Town Manager
Town of Fryeburg
16 Lovewell Pond Road
Fryeburg, ME 04037

To the Inhabitants of the Town of Fryeburg:

The enclosed document packet is a summary of law incidents, offenses and times reported where the Oxford County Sheriff's Office has performed or assisted in law enforcement functions within your municipality from January 1, 2018 to December 31, 2018.

The totals on the law incident analysis time reported will be lower in number than the totals on the law incident total report. The reason for the difference in the two totals is that in the law incident analysis report some of the calls may have generated more than one offense or multiple similar offenses during the time of the call or assistance.

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar year of 2018 for your municipality.

If you ever have any questions or concerns please feel free to contact me.

Sincerely,

Christopher R. Wainwright
Sheriff

2018 Calls for Service by Town

	Total	Total
Town	Fire	EMS
Adamstown	1	0
Albany Twp	28	38
Andover	38	108
Andover North	0	2
Batchelders GT	0	1
Bethel	133	346
Brownfield	73	140
Buckfield	64	162
Byron	13	13
Canton	66	191
Denmark	32	72
Dixfield	85	316
Fryeburg	175	475
Gilead	20	30
Grafton Notch	10	10
Greenwood	26	124
Hanover	19	32
Hartford	45	95
Hebron	59	93
Hiram	28	65
Lincoln Plant	1	1
Lovell	56	117
Lower Cupsuptic	2	0
Magalloway Pln	4	4
Mason Twp	2	3
Mexico	104	461
Milton Twp	3	13
Newry	85	98
Norway	198	766
Otisfield	47	151
Oxford	239	642
Paris	240	905
Peru	67	153
Porter	17	65
Riley Twp	0	1
Roxbury	20	40
Rumford	227	1663
Stoneham	13	26
Stow	22	28
Sumner	34	69
Sweden	24	24
Township C	1	0
Upton	3	2
Waterford	53	145
West Paris	71	245
Woodstock	74	236

NOTE: These numbers do not include calls for service that were taken directly by the responding agency and these numbers do include calls taken where an emergency agency was not dispatched.



Oxford County Sheriff's Office

Law Incident Analysis, Time Reported , Fryeburg

Hour	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
00:00-00:59	0	0	0	0	0	1	0	1
01:00-01:59	0	0	0	0	0	1	0	1
02:00-02:59	0	0	0	0	0	0	0	0
03:00-03:59	0	0	0	0	0	0	0	0
04:00-04:59	0	0	0	0	0	0	0	0
05:00-05:59	0	1	0	0	0	0	0	1
06:00-06:59	1	0	0	0	0	0	0	1
07:00-07:59	0	1	0	0	0	0	0	1
08:00-08:59	0	0	1	0	0	0	0	1
09:00-09:59	1	0	1	2	0	1	0	5
10:00-10:59	0	0	0	1	0	0	0	1
11:00-11:59	0	0	0	0	0	1	0	1
12:00-12:59	0	1	0	0	0	0	0	1
13:00-13:59	0	1	0	0	0	0	0	1
14:00-14:59	0	0	2	0	0	1	0	3
15:00-15:59	0	0	1	0	0	0	0	1
16:00-16:59	0	0	1	0	1	1	0	3
17:00-17:59	0	0	0	0	2	2	0	4
18:00-18:59	0	3	0	1	2	1	2	9
19:00-19:59	0	0	1	0	0	1	0	2
20:00-20:59	0	0	0	0	0	1	1	2
21:00-21:59	0	0	0	0	0	0	0	0
22:00-22:59	0	1	0	1	0	0	0	2
23:00-23:59	0	0	0	0	0	0	0	0
Total by Day	2	8	7	5	5	11	3	41

Report Includes:

All dates between '00:00:00 01/01/18' and '23:59:59 12/31/18', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'FRYBG'



Oxford County Sheriff's Office

Law Total Incident Report, by Location, Nature

Location: Fryeburg

<u>Nature of Incident</u>	<u>Total Incidents</u>
Administration Related Detail	1
Administrative Personnel Case	1
Police Agencies	1
Agency Assistance	12
Animal Problem	7
Citizen Dispute	2
Disabled Vehicle	1
TELEPHONE HANG UP CALL	1
Domestic	1
Harassment	1
Information Report	1
Accident	3
Lost Dog	2
OD Follow up	1
Operating After Suspension	1
Request Call	1
Request Officer	1
Subpoena Service	1
Suspicious Person/Circumstance	1
Vehicle Off Rd	1
Total Incidents for This Location	41

Total reported: 41

Report Includes:

All dates between '00:00:00 01/01/18' and '23:59:59 12/31/18', All agencies matching '0900', All natures, All locations matching 'FRYBG', All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes

SACO RIVER CORRIDOR COMMISSION

"Communities Working Together To Protect Our Rivers"

The Saco River Corridor Commission (SRCC) was created with one purpose in mind – to protect the rivers in the Saco Basin and all that these rivers represent to the people that live and work here. The legislature provided the start and the performance standards to initiate the program and the cleanliness of the river is a testament to that effort. The Commission's role is one of partnership. Each town has an opportunity to choose two people to represent them on the board and in this way, the Commission is functioning more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It's a fact that many people come to Maine from other places. They arrive proclaiming how wonderful Maine is, the clean air, the clean water and all the trees which looks "nothing like where they are from." Invariably, as areas are built up, the values that people sought out change, bringing inappropriate uses to the shore land area that can lead to land and water based problems.

The Town of Fryeburg is fortunate to have Elbridge Russell on the Commission. The alternate position is currently vacant. Anyone interested in obtaining more information about how to represent your community through this Commission should contact the Commission Staff and we will explain the town's role and the individual's role as well. In a practical sense, Commissioners give the Town of Fryeburg an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine's greatest asset. It's hard to understate this important fact.

We are happy to report that we concluded our eighteenth year of the Saco River Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 35 different locations during the months of May through September. All of the information relating to the past seventeen years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission's job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information are available or questions can be asked by calling Dalyn Houser, the Commission's Executive Director. As always, if the town or citizen has a place on the river they believe should be tested, we would love to hear about it. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.

UNPAID TAXES

2018 Unpaid taxes			
ABUSAMRA, LYNDA C.	3,890.59	EMERY, BRIAN	4,121.35 **
ALBERT, NICOLE D	3,717.04 **	EMERY, BRIAN D	3,371.46 **
ALLIANCE RETAIL LLC	2,994.55 **	EMERY, BRIAN D	2,396.16 **
AMODEO, ROBERT C. & CAROL M.	153.81 **	EMERY, BRIAN D, LEAMANS LORI M,	999.90 **
ANDERSON, GWEN	2,610.90 **	ENG, MICHAEL & TRACY	2,257.32
ANDREWS, JOHN	346.53 **	ENG, MICHAEL E & ENG, TRACY E	1,126.91
ANTONUCCI, KEVIN	368.09 **	ESPINOLA, DAWN	238.38
ARENA, CHRISTOPHER P	34.28 **	FERGUSON, DAWN H	3,756.26 **
BARKER, JOLENE F.	3,080.96	FRATTI, KATHLEEN ANN	9.45 **
BARTLETT, RALPH L.	758.14 **	GOULD, KEVIN E	1,421.59 **
BEAN, MARCIE JO	688.53	GOURLEY, STEVEN	389.14 **
BERNABEI, ERIC MICHAEL	287.47 **	GRAMES, FRANCIS	261.09 **
BERRY, DEAN N. & MARY A.	2,552.93	GRAVES, LISA A	535.97 **
BRIAN FRAM REALTY CO LLC	2,090.38 **	GREEKE, DANIEL S.	783.52 **
BROWN, DONNA	601.31 **	GUSHEE, ELAINE, ESTATE OF	1,515.20
BROWN, KEVIN M & AMY L	1,059.45	GUSHEE, ELAINE, ESTATE OF	1,971.68
BROWN, MELISSA	3,980.58	HAINES, LYDIA L	4,546.91 **
BRYAN, KIMBERLEE & O'NEIL,	313.74 **	HALL, CLIFFORD	361.43
BURKE, LAURA L	678.39 **	HALL, CLIFFORD	369.75
BURKE, STEPHEN	1,489.48 **	HALL, CLIFFORD	380.87
BURKEY, BRUCE & MARILYN	14.42 **	HALL, CLIFFORD	377.68
BUTTERS, CARLA	1,489.87 **	HALL, CLIFFORD	367.67
BUTTERS, JASON	264.66 **	HALL, CLIFFORD	366.63
CAPRA, PAULINE T.	355.01	HALL, CLIFFORD	366.63
CASTEEL, ROBERT B,	1,141.90 **	HALL, CLIFFORD	365.60
CAULFIELD, BRIAN P. & LORNA J.	2,114.03 **	HALL, CLIFFORD	372.37
CHANDLER, DENNETT Z.	68.59 **	HALL, LISA F & CLIFFORD R	1,277.17 *
CHAPLIN, EVELYN	820.75 **	HAMILTON, HARVEY R. & JEAN R.	332.80 **
CHEWNING, MARISSA	909.02 **	HAMLIN, DANIEL M	1,391.91 **
CHEWNING, MARISSA	908.68 **	HARGREAVES, DAVID A. & ELIZABETH	686.74 **
CONDELLO, CHARLES A & ANN T	929.82 **	HASTINGS, JOYCE E	1,754.95 **
COOK, CORRINE	1,779.58 **	HATCH, DAVID S. SR & DONNA M.	782.26 **
CROCKER, BENAMIN F	920.97 **	HATCH-STEVENS, VICKY	345.39 **
CROCKER, ELIZABETH ANN	20.03 **	HATHAWAY, DANIEL W & KATHLEEN	1,221.27 **
CURRIE, JOSHUA	2,025.47	HEMLOCK BRIDGE REALTY TRUST	283.47 **
CURTAIN, LEONARD	1,027.31 **	HILL, DOROTHY C & MARY E	2,174.93
DAVIDSON, DONALD S.	1,798.06 *	HILL, JONATHAN & SUZANNE M.	1,305.93 **
DAY, LINNETTE B.	1,396.71 **	HILL, ROBERT L & RICHARD B	703.14 **
DAY, ROBERT A. III	1,001.65 **	HOLDEN, TERRY W & ANTOINETTE	2,860.23 **
DESORBO, PATRICK & JULIE	1,661.83 **	HUSKA, JEFFREY D. & JULIA L.	929.60 **
DIVERSIFIED RESOURCES	239.04 **	IACOZILI, SANDRA & CARL	1,125.96 **
DIVERSIFIED RESOURCES	6.31 **	JACKMAN, FRED	2,367.04 **
DOUCETTE, JOHN M	509.62 **	JOHNSON, JENNIE M	1,101.01 **
DOUGLASS, DEAN K	1,590.43	JOHNSON, REGINA & TEDFORD,	9.75 **
DOUGLASS, ERIC B.	879.80 **	JOSEPHS, PAUL R.	797.25 **
DUNHAM, FRANCES	2,546.36 **	JOY, WANDA	592.09
EASTMAN, DOROTHY	1,773.88	KACKLEY, STEPHEN & SHIELA	1,801.38 **
EATON, CYNTHIA	629.14	KARUZIS, MICHAEL & KELLY	2,851.71 **
ELA, RONALD D & BRENDA	1,996.86 **	KATSIGIANNIS, LEONIDAS & ERINI	3,351.36

* Partial Payment

** Paid after the close of books: June 30, 2018

UNPAID TAXES

2018 Unpaid taxes

KIMBALL, SANDRA	2,453.71 **	ROMANO, THOMAS N. & BARBARA	355.01
KINGSLEY, DOUGLAS C & COLEEN	1,130.95 *	ROSS-FITZGIBBONS, MARGARET	547.80
KOHN, ERIC H. & DOROTHY M.	3,294.57	ROSS-FITZGIBBONS, MARGARET	664.66
KRUSE, JOHN R. & MARJORIE	5,574.53	ROSS-FITZGIBBONS, MARGARET ET	7,370.32
LABONTE, ALBERT J	3,262.75 **	ROTA, MELISSA K.	3,987.78
LABONTE, ALBERT J.	1,445.80 *	ROWE, DONALD E TRUSTEE OF	1,149.45 **
LACHANCE, JESSICA	2,328.23 *	RUDD, WILLIAM S	211.32 **
LAMBY, RICHARD	1,042.48	RUSSELL, BRICE S & JOAN M	497.96 **
LATTANZIO, ALBERT & EVELYN	872.33	SANTOS, SCOTT K & PAUL D,	4,102.21 **
LEPINE, THOMAS	105.94	SHEA, JACKIE	261.93 **
LIGHT, RONALD ARTHUR	803.44 **	SIMPSON, JOSEPH M	1,319.52 *
LIPSON, JUSTIN S.	1,276.17	SMITH, CHARLES JR& SADIE ESTATE	994.32
LOCKETT, MICHAEL J.	786.51 **	SMITH, LYNNE	189.92 **
LORD, ROGER P & JULIE L	1,459.30 **	SMITH, SUSAN	468.88 **
LUSKY, JON	1,043.01 **	SMOKIN HOT LLC	26.69 **
MACDONALD, CHRISTINE	2,426.97	SNOW, DOROTHY & EVERETT	867.00 **
MACDONALD, ROBERT J & MOLLY D	2,700.79 **	SNOW, DOROTHY & EVERETT	846.68 **
MANN, WILLIAM A.	1,125.73	SNOW, EVERETT & DOROTHY	506.30 **
MARGETTS, EDWARD	1,373.88 **	SNOW, EVERETT & DOROTHY	567.72 **
MARTINESE, ADAM A.	1,177.86 **	SNOW, EVERETT & DOROTHY	1,216.91 **
MCCLAIN, ADAM	311.15 **	SNOW, EVERETT & DOROTHY	955.01 **
MCCLUSKEY, ROXANE	1,259.42 **	SOOTER, KERRI L	1,065.46 **
McCONKEY, BRETT S. & STACEY R.	3,172.13 **	SOOTER, KERRI L.	907.22 **
MCDONALD, DANIEL	3,177.92 **	STEADMAN, KENNETH A II & ELIZA	4,198.79
MCFARLAND, ROGER	369.35 **	SURETTE, DORIS	177.50 **
MEEHAN, STEPHEN R	502.84 **	TAINTER, AMANDA E	913.48
MOORE, JR., WILLIAM N. REVOCABLE	1,034.19 **	TAYLOR, BEVERLY A & CHARLES L	1,777.38
MULHERIN, BRENDA F, MULHERIN,	1,472.15 **	THORLEY, JAMES	2,454.86
NASH, ROBERT K	625.82 **	THORNE, IRVIN SKYLER	3,075.66 **
NASH, RYAN K	3,140.11 *	TODESCA, MICHAEL J	4,116.19 *
NEIDLINGER, KAREN L	2,367.84	TORRES, PHILIP A	4,067.70
NICKERSON, PAUL	172.37	TOTH, WILLIAM H & GLADYS P	378.24 **
NOLAN, MARK J	509.41 **	TOTH, WILLIAM H & GLADYS P	2,329.43 **
O'KEEFE, YVONCE & GILLIAN	3,328.36 **	U.S. BANK NA, TRUSTEE	2,816.94 **
ORMOND, ROBERT M.	1,650.90	URGese, DEBRA O. & SIRNA, PAULA	664.86 **
OSGOOD, TIMOTHY & URGESE,	41.00 **	VAZQUEZ, CECILIA	2,400.87 **
PARMENTER, KENNETH & PENNY	730.68 **	VENO, EDWARD A. JR.	641.47 **
PARSONS & SONS LUMBER CO, M.H.	38.42 **	VIEIRA, VICTOR V & MELODIE R	1,187.53 **
PEIRCE, NATHANIEL E & TARA B	41.43 **	WALKER, BRADFORD S. & MEGAN L	655.17 **
PETRO, ELLEN MARIE	4,867.19 *	WALKER, HELEN E.	961.39 **
PORTER, JAMES M & RACHELL	5,403.47 **	WALKER, HELEN S.	2,151.66 **
POULIN, JOSEPH	232.63 **	WALLACE, ASAHIEL A SR.	417.82 **
RAFFERTY, JOSEPH E. JR.	4,746.47	WALLACE, ASAHIEL A SR.	316.23 **
REAL LLC	2,441.79 **	WALO, DOUGLAS M & PATRICIA M	1,171.35 **
REED, ESTATE OF VELLIE	1,521.16 **	WARREN, MICHAEL	1,074.78
REED, JENNIFER M	2,974.80	WAY, RONALD MOORE	5.72 **
RIDLON, PRESTON B	1,238.11	WEBBER, WILLIAM	629.47 **
ROBBLEE, RAYMOND A.	1,515.51 **	WEBBER, WILLIAM & LOIS	3,858.57 **
ROGERS, LAWRENCE & DOROTHEA	1,142.61 **	WENTWORTH, SARAH	1,165.58 **

* Partial Payment

** Paid after the close of books: June 30, 2018

UNPAID TAXES

2018 Unpaid taxes

WEST, PATRICIA	475.56 **	WOLF, ALAN E. TRUSTEE	373.86
WHITAKER, CHRIS & MARY K	587.35 **	WOLF, ALAN E., TRUSTEE	387.24
WHITAKER, CHRIS & MARY K	1,490.45 **	WOLFE, DAVID JR & ALLISON	2,838.61 *
WHITE, CAROLE B	945.44 *	WOOD, ROBERT J & PATRICIA	1,406.78 **
WILLIAMS, ANITA	805.89 *	YORK, ROBIN R	954.39 *

2017 Unpaid taxes

BARKER, JOLENE F.	3,295.31	KIMBALL, SANDRA	576.73 **
BARTLETT, RALPH L.	830.50 **	KRUSE, JOHN R. & MARJORIE	4,979.39 **
BEAN, MARCIE JO	759.81 **	LABONTE, ALBERT J	3,054.26 **
BERRY, DEAN N. & MARY A.	1,311.72 **	LACHANCE, JESSICA	2,438.15 **
BROWN, KEVIN M & AMY L	1,242.33 *	LAMBY, RICHARD	83.28 **
BURKE, LAURA L	749.52 **	LEPINE, THOMAS	110.71
CASTEEL, ROBERT B	736.53 **	LIGHT, RONALD ARTHUR	876.51 **
CURRIE, JOSHUA	2,130.67 **	LIPSON, JUSTIN S.	1,462.43 **
DAVIDSON, DONALD S.	169.60 **	MACDONALD, CHRISTINE	2,909.31 *
DOUGLASS, DEAN K	1,768.47 **	MANN, WILLIAM A.	4.30 **
DUNHAM, FRANCES	46.89 **	MCDONALD, DANIEL	2,086.49 **
EASTMAN, DOROTHY	1,862.04 *	NASH, ROBERT K	673.11 **
EATON, CYNTHIA	712.61 **	NASH, RYAN K	2,617.09 **
ENG, MICHAEL & TRACY	1,245.98 **	NEIDLINGER, KAREN L	1,302.29 **
ENG, MICHAEL E & ENG, TRACY E	623.05 **	ORMOND, ROBERT M.	1,737.15 **
ESPINOLA, DAWN	302.65	PETRO, ELLEN MARIE	3,206.08 **
GARG, PANKAJ & NEHA	2,047.46	RAFFERTY, JOSEPH E. JR.	4,894.02 **
GOURLEY, STEVEN	455.76 **	REED, ESTATE OF VELLIE	1,605.39 **
GREEKE, DANIEL S.	520.29 **	REED, JENNIFER M	3,094.78 **
GUSHEE, ELAINE, ESTATE OF	691.63 **	RIDLON, PRESTON B	870.67 **
GUSHEE, ELAINE, ESTATE OF	2,168.77 **	ROBBLEE, RAYMOND A.	1,612.79 **
HALL, CLIFFORD	427.62 **	ROMANO, THOMAS N. & BARBARA	250.84
HALL, CLIFFORD	436.06 **	ROSS-FITZGIBBONS, MARGARET	616.88 **
HALL, CLIFFORD	447.35 **	ROSS-FITZGIBBONS, MARGARET	735.57 **
HALL, CLIFFORD	444.12 **	ROSS-FITZGIBBONS, MARGARET ET	7,558.71 **
HALL, CLIFFORD	433.96 **	ROTA, MELISSA K.	1,914.02 **
HALL, CLIFFORD	432.89 **	SIMPSON, JOSEPH M	233.43 **
HALL, CLIFFORD	432.89 **	SMITH, CHARLES JR& SADIE ESTATE	1,070.35 **
HALL, CLIFFORD	431.85 **	STEADMAN, KENNETH A II & ELIZA	4,430.53 **
HALL, CLIFFORD	438.73 **	TAINTER, AMANDA E	797.27 **
HILL, DOROTHY C & MARY E	2,362.06 *	TAYLOR, BEVERLY A & CHARLES L	1,865.60
HUSKA, JEFFREY D. & JULIA L.	1,004.63 **	THORNE, IRVIN SKYLER	1,149.88 **
KARUZIS, MICHAEL & KELLY	3,062.50 **	TORRES, PHILIP A	4,191.56 **
KATSIGIANNIS, LEONIDAS & ERINI	3,477.19 **	VENO, EDWARD A. JR.	547.98 **
		WEBBER, WILLIAM	712.95 **

2017 Foreclosures (As of 2/11/2019)

BARKER, JOLENE F	3,033.78	GARG, PANKAJ & NEHA	2,063.80
BROWN, KEVIN M & AMY L	220.60	HILL, DOROTHY & MARY E	2,371.73
EASTMAN, DOROTHY	1871.71	LEPINE, THOMAS	120.38
ESPINOLA, DAWN	312.32	MACDONALD, CHRISTINE	2918.98
		ROMANO, THOMAS N. & BARBARA	267.18

* Partial Payment

** Paid after the close of books: June 30, 2018

UNPAID TAXES

2016 Foreclosures

BOUCHER, BURNHAM R	1,282.26 *	HILL, DOROTHY C & MARY E	2,432.36 *
EASTMAN, DOROTHY	497.17 *	MACDONALD, CHRISTINE & DROUIN,	1,827.27 *

2015 Foreclosures

HILL, DOROTHY C & MARY E	1,657.68 *	WILLIAMS, ANITA	
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* Partial Payment

** Paid after the close of books: June 30, 2018

UNPAID TAXES

2018 Unpaid Personal Property Taxes

DENS AUTOMOTIVE SERVICES	36.52	**	GLOBAL MONTELLO GROUP	552.88	**
FERGUSON, SCOTT N. O.D.	216.20	**	GOOD BEER STORE	101.71	**
FRYEBURG FAMILY DENTAL	380.16		HIGI SH LLC	71.80	**
FRYEBURG HOUSE OF PIZZA	105.91		TWO BLACK DOGS COUNTRY PUB	276.82	

2017 Unpaid Personal Property Taxes

FRYEBURG FAMILY DENTAL	374.74		GOOD BEER STORE	99.26	**
FRYEBURG HOUSE OF PIZZA	103.36		TWO BLACK DOGS COUNTRY PUB	270.15	

2016 Unpaid Personal Property Taxes

FRYEBURG HOUSE OF PIZZA	102.08		SECURITY 101	12.91	
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2014 Unpaid Personal Property Taxes

FRYEBURG HOUSE OF PIZZA	91.64		SECURITY 101	11.60	
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* Partial Payment

** Paid after the close of books: June 30, 2017

Audited Financial Statements
And Other Financial Information

Town of Fryeburg, Maine

June 30, 2018



Proven Expertise and Integrity

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Fryeburg
Fryeburg, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine'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.

Auditors' 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

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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, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 and pension and OPEB information on pages 4 through 10 and 60 through 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Fryeburg, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2019, on our consideration of the Town of Fryeburg, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion 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 of Fryeburg, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
May 30, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(UNAUDITED)

The following management's discussion and analysis of Town of Fryeburg, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the Town of Fryeburg, Maine's financial statements.

Financial Statement Overview

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

Both of the above mentioned financial statements have one column for the Town's activity. The type of activity presented for the Town of Fryeburg is:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, public safety, recreation, parks, public works, library, civil services, education, unclassified and health and sanitation.

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 Fryeburg, like other local governments, uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Fryeburg are classified as governmental funds.

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

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

The Town of Fryeburg presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in

fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities.

Required Supplementary Information

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

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$1,048,964 from \$9,087,279 to \$10,136,243. This is a result of the combined operations of all funds with accrual adjustments made for capital asset and long-term debt activity.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$3,056,119 at the end of this year.

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

	<u>2018</u>	<u>2017 (Restated)</u>
Assets:		
Current Assets	\$ 3,674,906	\$ 3,257,577
Capital Assets	7,468,737	7,232,700
Total Assets	<u>11,143,643</u>	<u>10,490,277</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to OPEB	11,256	-
Deferred Outflows Related to Pensions	187,064	236,227
Total Deferred Outflows of Resources	<u>198,320</u>	<u>236,227</u>
Liabilities:		
Current Liabilities	511,628	604,948
Long-term Debt Outstanding	516,915	937,803
Total Liabilities	<u>1,028,543</u>	<u>1,542,751</u>
Deferred Inflows of Resources:		
Prepaid Taxes	37,930	10,156
Deferred Revenues	19,422	-
Deferred Inflows Related to Pensions	119,825	86,318
Total Deferred Inflows of Resources	<u>177,177</u>	<u>96,474</u>
Net Position:		
Net Investment in Capital Assets	6,935,652	6,205,738
Restricted: General Fund	1,756	1,756
Special Revenue Funds	40,006	17,720
Permanent Funds	102,710	104,567
Unrestricted	3,056,119	2,757,498
Total Net Position	<u>\$ 10,136,243</u>	<u>\$ 9,087,279</u>

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 0.13%, while total expenses decreased by 2.09%. The largest decrease in revenues was in operating grants and contributions. The biggest decrease in expenses was in unclassified.

Table 2
Town of Fryeburg, Maine
Changes in Net Position
For the Years Ended June 30,

	<u>2018</u>	<u>2017</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 319,105	\$ 235,833
Operating grants and contributions	301,783	609,343
<i>General Revenues:</i>		
Taxes	7,388,208	7,226,942
Grants and contributions not restricted to specific programs	376,850	482,977
Miscellaneous	409,147	251,074
Total Revenues	<u>8,795,093</u>	<u>8,806,169</u>
Expenses		
General government	533,558	447,350
Public safety	808,244	754,060
Recreation	79,688	94,105
Parks	11,626	8,000
Public works	917,971	963,743
Library	76,288	70,065
Civil services	151,040	145,075
County tax	309,789	302,497
Education	4,114,565	3,972,973
Unclassified	258,544	848,747
Health and sanitation	381,392	285,084
Capital outlay	81,993	-
Interest on long-term debt	12,161	12,346
Unallocated depreciation (Note 4)	9,270	7,214
Total Expenses	<u>7,746,129</u>	<u>7,911,259</u>
Change in Net Position	1,048,964	894,910
Net Position - July 1, Restated	<u>9,087,279</u>	<u>8,192,369</u>
Net Position - June 30	<u>\$ 10,136,243</u>	<u>\$ 9,087,279</u>

Financial Analysis of the Town's Fund Statements

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

a government's financial position at the end of the year, and the net resources available for spending.

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

	<u>2018</u>	<u>2017</u>
General Fund:		
Nonspendable	\$ -	\$ 26,305
Restricted	1,756	1,756
Assigned	85,138	90,241
Unassigned	1,602,840	1,340,751
Total General Fund	<u>\$ 1,689,734</u>	<u>\$ 1,459,053</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 40,006	\$ 17,720
Assigned	124,951	116,901
Unassigned	-	(1,500)
Capital Projects Funds:		
Committed	1,320,188	1,107,037
Unassigned	-	-
Permanent Funds:		
Nonspendable	19,670	19,670
Restricted	83,040	84,897
Total Nonmajor Funds	<u>\$ 1,587,855</u>	<u>\$ 1,344,725</u>

The general fund total fund balance increased by \$230,681 from the prior fiscal year. This increase was due to revenues exceeding estimates and expenditures coming in under appropriations. The nonmajor funds total fund balances increased by \$243,130 from the prior fiscal year mainly the result of transfers in to the capital projects funds.

Budgetary Highlights

The differences between the original and final budget for the general fund were due to use of assigned and unassigned fund balance.

The general fund actual revenues exceeded the budget by \$431,958. All revenue categories were received in excess of budgeted amounts with the exception of intergovernmental revenues.

The general fund actual expenditures were over budget by \$201,277. All expenditures were at or below budgeted appropriations with the exception of transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2018, the net book value of capital assets recorded by the Town increased by \$236,037 from the prior year. This increase is the result of capital additions of \$621,904 less current year depreciation of \$385,867.

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

	2018	2017 (Restated)
Land and Non-Depreciable Assets	\$ 266,438	\$ 264,658
Buildings and Improvements	812,694	844,947
Machinery and Equipment	477,698	293,367
Vehicles	388,494	430,779
Infrastructure	<u>5,523,413</u>	<u>5,398,949</u>
Total	<u>\$ 7,468,737</u>	<u>\$ 7,232,700</u>

Debt

At June 30, 2018, the Town had \$335,487 in a bond outstanding versus \$668,289 last year. Other obligations include capital leases payable, accrued compensated absences, net OPEB liability and net pension liability. Refer to Note 5 of Notes to Financial Statements for more detailed information.

Economic Factors and Next Year's Budgets and Rates

The Town has steadily maintained a sufficient unassigned fund balance to meet its fund balance policy requirement of having a minimum of 12% of general fund expenditures, less debt service, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 16 Lovewell Pond Road, Fryeburg, Maine 04037.

STATEMENT A

TOWN OF FRYEBURG, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,082,666
Accounts receivable (net of allowance for uncollectibles):	
Taxes	302,129
Liens	106,671
Other	87
Due from other governments	183,353
Total current assets	<u>3,674,906</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	266,438
Buildings and equipment, net of accumulated depreciation	7,202,299
Total noncurrent assets	<u>7,468,737</u>
TOTAL ASSETS	<u>11,143,643</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to OPEB	11,256
Deferred outflows related to pensions	187,064
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>198,320</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 11,341,963</u></u>

STATEMENT A (CONTINUED)
TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 51,800
Accrued expenses	26,525
Due to other governments	2,748
Current portion of long-term obligations	430,555
Total current liabilities	<u>511,628</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	-
Capital leases payable	113,919
Accrued compensated absences	45,555
Net OPEB liability	86,557
Net pension liability	270,884
Total noncurrent liabilities	<u>516,915</u>
TOTAL LIABILITIES	<u>1,028,543</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	37,930
Deferred revenues	19,422
Deferred inflows related to pensions	119,825
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>177,177</u>
NET POSITION	
Net investment in capital assets	6,935,652
Restricted:	
General fund	1,756
Special revenue funds	40,006
Permanent funds	102,710
Unrestricted	3,056,119
TOTAL NET POSITION	<u>10,136,243</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 11,341,963</u>

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

STATEMENT B

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 533,558	\$ 63,790	\$ -	\$ -	\$ (469,768)
Public safety	808,244	66,041	-	-	(742,203)
Recreation	79,688	-	-	-	(79,688)
Parks	11,626	-	-	-	(11,626)
Public works	917,971	768	56,104	-	(861,099)
Library	76,288	3,170	-	-	(73,118)
Civil services	151,040	-	-	-	(151,040)
County tax	309,789	-	-	-	(309,789)
Education	4,114,565	-	-	-	(4,114,565)
Unclassified	258,544	-	245,679	-	(12,865)
Health and sanitation	381,392	185,336	-	-	(196,056)
Capital outlay	81,993	-	-	-	(81,993)
Interest on long-term debt	12,161	-	-	-	(12,161)
Unallocated depreciation (Note 4)*	9,270	-	-	-	(9,270)
Total government	<u>\$ 7,746,129</u>	<u>\$ 319,105</u>	<u>\$ 301,783</u>	<u>\$ -</u>	<u>(7,125,241)</u>

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

STATEMENT B (CONTINUED)
TOWN OF FRYEBURG, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(7,125,241)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,802,498
Excise taxes	585,710
Grants and contributions not restricted to specific programs	376,850
Miscellaneous	409,147
Total general revenues	<u>8,174,205</u>
Change in net position	1,048,964
NET POSITION - JULY 1, RESTATED	<u>9,087,279</u>
NET POSITION - JUNE 30	<u>\$ 10,136,243</u>

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

TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,885,323	\$ 197,343	\$ 3,082,666
Accounts receivable (net of allowance for uncollectibles):			
Taxes	302,129	-	302,129
Liens	106,671	-	106,671
Other	87	-	87
Due from other governments	183,353	-	183,353
Due from other funds	27,000	1,417,512	1,444,512
TOTAL ASSETS	<u>\$ 3,504,563</u>	<u>\$ 1,614,855</u>	<u>\$ 5,119,418</u>
LIABILITIES			
Accounts payable	\$ 51,800	\$ -	\$ 51,800
Accrued expenses	26,525	-	26,525
Due to other governments	2,748	-	2,748
Due to other funds	1,417,512	27,000	1,444,512
TOTAL LIABILITIES	<u>1,498,585</u>	<u>27,000</u>	<u>1,525,585</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	37,930	-	37,930
Deferred revenues	19,422	-	19,422
Deferred property tax	258,892	-	258,892
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>316,244</u>	<u>-</u>	<u>316,244</u>
FUND BALANCES			
Nonspendable - principal	-	19,670	19,670
Restricted	1,756	123,046	124,802
Committed	-	1,320,188	1,320,188
Assigned	85,138	124,951	210,089
Unassigned	1,602,840	-	1,602,840
TOTAL FUND BALANCES	<u>1,689,734</u>	<u>1,587,855</u>	<u>3,277,589</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,504,563</u>	<u>\$ 1,614,855</u>	<u>\$ 5,119,418</u>

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

TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 3,277,589
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	7,468,737
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	258,892
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	11,256
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	187,064
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bond payable	(335,487)
Capital leases payable	(197,598)
Accrued compensated absences	(56,944)
Net OPEB liability	(86,557)
Net pension liability	(270,884)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(119,825)</u>
Net position of governmental activities	<u>\$ 10,136,243</u>

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

TOWN OF FRYEBURG, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 6,858,698	\$ -	\$ 6,858,698
Excise	585,710	-	585,710
Intergovernmental	432,954	245,679	678,633
Interest income	94,440	498	94,938
Charges for services/fees	319,105	-	319,105
Other revenue	209,507	104,702	314,209
TOTAL REVENUES	<u>8,500,414</u>	<u>350,879</u>	<u>8,851,293</u>
EXPENDITURES			
Current:			
General government	493,222	-	493,222
Public safety	823,247	-	823,247
Recreation	79,259	-	79,259
Parks	11,626	-	11,626
Public works	623,292	-	623,292
Library	76,288	-	76,288
Civil Services	151,040	-	151,040
County tax	309,789	-	309,789
Education	4,114,565	-	4,114,565
Unclassified	198,423	60,121	258,544
Health and sanitation	360,986	-	360,986
Capital outlay	-	633,141	633,141
Debt service	442,483	-	442,483
TOTAL EXPENDITURES	<u>7,684,220</u>	<u>693,262</u>	<u>8,377,482</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>816,194</u>	<u>(342,383)</u>	<u>473,811</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	65,000	650,513	715,513
Transfers (out)	(650,513)	(65,000)	(715,513)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(585,513)</u>	<u>585,513</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	230,681	243,130	473,811
FUND BALANCES - JULY 1	<u>1,459,053</u>	<u>1,344,725</u>	<u>2,803,778</u>
FUND BALANCES - JUNE 30	<u>\$ 1,689,734</u>	<u>\$ 1,587,855</u>	<u>\$ 3,277,589</u>

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

TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 473,811</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	621,904
Depreciation expense	<u>(385,867)</u>
	<u>236,037</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(37,907)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(56,200)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>430,322</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(33,507)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(10,836)
Net OPEB liability	(23,002)
Net pension liability	<u>70,246</u>
	<u>36,408</u>
Change in net position of governmental activities (Statement B)	<u>\$ 1,048,964</u>

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Fryeburg was incorporated under the laws of the State of Maine. The Town operates under the selectmen-town manager form of government and provides the following services: general government, public safety, recreation, parks, public works, library, civil services, education, unclassified and health and sanitation.

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

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

Implementation of New Accounting Standards

During the year ended June 30, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*." The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

agreements in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 85, "*Omnibus 2017*." The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 86, "*Certain Debt Extinguishment Issues*." The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities of the Town are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activity column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

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

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

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

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

1. Governmental Funds:

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major fund:

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

Nonmajor funds:

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

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

Basis of Accounting

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

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

Budget

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

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

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

Deposits and Investments

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

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

Receivables

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$183,440 for the year ended June 30, 2018. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2018.

Interfund Receivables and Payables

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

Transactions Between Funds

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of a bond payable, capital leases payable, accrued compensated absences, net OPEB liability and net pension liability.

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

Compensated Absences

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2018, the Town's liability for compensated absences is \$56,944.

OPEB

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

Pensions

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

Net Position

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances

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

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

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

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

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

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

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In order to maintain financial stability, the Town has established a policy to maintain an undesignated fund balance of no less than 12% and no more than 15% of the previous fiscal year's operating expenditures less debt service. This will be calculated as follows:

Gross Town expenditures plus Gross School Department expenditures plus County Expenditures less debt service equals net expenditures. The actual undesignated fund balance/net expenditures equal percent of fund balance.

Any fund balance in excess of 15% shall be used to increase the designated reserve accounts, the Town's appropriated contingency account or the appropriated capital improvement fund.

In the case of a serious, unexpected municipal event, the Selectmen may reduce the undesignated fund balance below the 12% minimum to compensate for these losses. A written plan to replenish the fund in a maximum of three fiscal years must be approved by the Selectmen at the time of the emergency fund balance appropriation.

Deferred Outflows and Inflows of Resources

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

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 31, 2017 on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Taxes were due on in two installments on October 15, 2017 and April 15, 2018. Interest on unpaid taxes commenced on October 16, 2017 and April 16, 2018, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$29,754 for the year ended June 30, 2018.

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

Program Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town does not have a policy covering custodial credit risk.

At June 30, 2018, the Town's cash balances of \$3,082,666 were comprised of bank balances of \$3,133,987, of which \$448,001 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank balances of \$2,685,986 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 2,935,986
Savings accounts	198,001
	<u>\$ 3,133,987</u>

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments. The Town does not have any investments as of June 30, 2018.

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town will mitigate interest rate risk through structuring investment maturities such that the Town's cash demands for on-going operations will be met from cash flows of maturing securities and therefore will preclude the premature sale of securities to meet those needs.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2018 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 27,000	\$ 1,417,512
Nonmajor special revenue funds	96,724	8,789
Nonmajor capital projects funds	1,320,188	-
Nonmajor permanent funds	600	18,211
	<u>\$ 1,444,512</u>	<u>\$ 1,444,512</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2018:

	Balance 7/1/17 (Restated)	Additions	Disposals	Balance 6/30/18
Non-depreciated assets:				
Land	\$ 264,658	\$ -	\$ -	\$ 264,658
Construction in progress	-	1,780	-	1,780
	<u>264,658</u>	<u>1,780</u>	<u>-</u>	<u>266,438</u>
Depreciated assets:				
Land improvements	484,207	-	-	484,207
Buildings	1,806,680	-	-	1,806,680
Building improvements	203,194	15,678	-	218,872
Vehicles	1,714,925	46,553	-	1,761,478
Machinery & equipment	837,382	228,778	-	1,066,160
Infrastructure	8,373,909	329,115	-	8,703,024
	<u>13,420,297</u>	<u>620,124</u>	<u>-</u>	<u>14,040,421</u>
Less: accumulated depreciation	<u>(6,452,255)</u>	<u>(385,867)</u>	<u>-</u>	<u>(6,838,122)</u>
	<u>6,968,042</u>	<u>234,257</u>	<u>-</u>	<u>7,202,299</u>
Net capital assets	<u>\$ 7,232,700</u>	<u>\$ 236,037</u>	<u>\$ -</u>	<u>\$ 7,468,737</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The current year depreciation is as follows:

General government	\$ 5,330
Public safety	40,075
Public works	294,679
Recreation	16,107
Health and sanitation	20,406
Town-wide	9,270
	<u>\$ 385,867</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

	Balance 7/1/17 (Restated)	Additions	Deletions	Balance 6/30/18	Current Year Portion
Bond payable	\$ 668,289	\$ -	\$ (332,802)	\$ 335,487	\$ 335,487
Capital leases payable	295,118	-	(97,520)	197,598	83,679
Accrued compensated absences	46,108	10,836	-	56,944	11,389
Net OPEB liability	63,555	24,503	(1,501)	86,557	-
Net pension liability	341,130	-	(70,246)	270,884	-
Total	<u>\$ 1,414,200</u>	<u>\$ 35,339</u>	<u>\$ (502,069)</u>	<u>\$ 947,470</u>	<u>\$ 430,555</u>

The following is a summary of the outstanding bond payable:

\$2,255,454 bond payable to Key Bank, annual principal payments vary.
Interest is charged at a rate of 1.98%. Maturity in November of 2018.

\$ 335,487

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2019	<u>\$ 335,487</u>	<u>\$ 6,739</u>	<u>\$ 342,226</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT (CONTINUED)

All bonds and notes are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for special assessment debt. All bonds and notes are payable from taxes levied on all taxable property located within the Town. The General Fund is used to liquidate the liability for the bonds and notes.

The following is a summary of the capital leases payable for the year ended June 30, 2018. The gross amount of the original cost of these assets has been included with the Town's capital assets:

The Town leases a plow truck under a non-cancelable lease agreement. The term of the lease is for a six year period expiring in July of 2018. Annual payments are \$29,706. Interest is charged at 3.726% per annum.

The Town leases a truck under a non-cancelable lease agreement. The term of the lease is for a seven year period expiring in November of 2020. Annual principal and interest payments are \$35,117. Interest is charged at 2.79% per annum.

The Town leases a loader under a non-cancelable lease agreement. The term of the lease is for a six year period expiring in November of 2021. Annual payments are \$24,086. Interest is charged at 2.00% per annum.

The future annual payments for these capital leases for the years ending June 30 are as follows:

Year Ending June 30:	
2019	\$ 88,908
2020	59,203
2021	58,950
Total minimum lease payment	207,061
Less amount representing interest	(9,463)
Present value of future minimum lease payments	<u>\$ 197,598</u>

NOTE 6 - NONSPENDABLE FUND BALANCE

At June 30, 2018, the Town had the following nonspendable fund balance:

Nonmajor permanent funds (Schedule I)	<u>\$ 19,670</u>
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TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2018, the Town had the following restricted fund balances:

General fund:	
Recreation donations	\$ 1,756
Nonmajor special revenue funds (Schedule E)	40,006
Nonmajor permanent funds (Schedule I)	83,040
	<u>\$ 124,802</u>

NOTE 8 - COMMITTED FUND BALANCES

At June 30, 2018, the Town had the following committed fund balances:

Nonmajor capital projects funds (Schedule G)	<u>\$ 1,320,188</u>
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NOTE 9 - ASSIGNED FUND BALANCES

At June 30, 2018, the Town had the following assigned fund balances:

General fund:	
Economic development	\$ 2,505
Channel 3	29,810
Public works crack sealing	9,005
Public works sidewalk maintenance	29,850
Public works roads maintenance	13,968
Nonmajor special revenue funds (Schedule E)	124,951
	<u>\$ 210,089</u>

NOTE 10 - DEFICIT FUND BALANCE

At June 30, 2018, the Town had no deficit fund balance.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11 - OVERSPENT APPROPRIATIONS

The following appropriations were overspent as of June 30, 2018:

	<u>Excess</u>
Economic development	\$ 2,952
Professional services	15,802
Town buildings	664
	<u>\$ 19,418</u>

NOTE 12 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. As of June 30, 2018, the County of Oxford had no long-term debt. At June 30, 2018, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 18,374,671	32.63%	<u>\$ 5,996,420</u>

NOTE 13 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2018.

The Town is a member of the Maine Municipal Association – Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - RISK MANAGEMENT (CONTINUED)

Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

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

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2018. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years

NOTE 14 - CONTINGENCIES

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

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

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

Employees Covered by Benefit Terms

At January 1, 2018, the following employees were covered by the benefit terms:

Active members	21
Retirees and spouses	-
Total	<u>21</u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts:

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

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS 200	\$957.96	\$2,146.58
PPO 500	\$925.31	\$2,075.59
<u>Medicare</u>		
Medicare-Eligible Retirees	\$527.65	\$1,055.29

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

At June 30, 2018, the Town reported a liability of \$86,557 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2018 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2018, the Town recognized OPEB expense of \$13,247. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,455	\$ -
Changes of assumptions	5,801	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$ 11,256</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>MMEHT</u>
Plan year ended December 31:	
2019	\$ 1,608
2020	1,608
2021	1,608
2022	1,608
2023	1,608
Thereafter	3,216

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of January 1, 2018. The discount rate determination is based on the high quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.44% per annum for December 31, 2018 was based upon a measurement date of December 31, 2017. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	2.44%	3.44%	4.44%
Total OPEB liability	\$ 103,110	\$ 86,557	\$ 73,384
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 103,110</u>	<u>\$ 86,557</u>	<u>\$ 73,384</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 72,690	\$ 86,557	\$ 104,494
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 72,690</u>	<u>\$ 86,557</u>	<u>\$ 104,494</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2017, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2017. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Assumptions

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

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Discount Rate - 3.44% per annum.

Trend Assumptions:

Pre-Medicare Medical - Initial trend of 8.20% applied in 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug - Initial trend of 9.60% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Medical - Initial trend of 4.93% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Drug - Initial trend of 9.60% applied in 2017 grading over 14 years to 4.00% per annum.

Administrative and claims expense - 3% per annum.

Medical and drug trends were blended to develop non-Medicare and Medicare trends based on experience weight as listed below.

FYE	Non-Medicare		Medicare		Non-Medicare	Medicare
	Medical	Drug	Medical	Drug	Blended	Blended
2018	8.20%	9.60%	4.93%	9.60%	8.46%	8.27%
2019	7.90%	9.20%	4.87%	9.20%	8.15%	8.00%
2020	7.60%	8.80%	4.80%	8.80%	7.83%	7.72%
2021	7.30%	8.40%	4.73%	8.40%	7.51%	7.44%
2022	7.00%	8.00%	4.67%	8.00%	7.20%	7.15%
2023	6.70%	7.60%	4.60%	7.60%	6.88%	6.85%
2024	6.40%	7.20%	4.53%	7.20%	6.56%	6.55%
2025	6.10%	6.80%	4.47%	6.80%	6.24%	6.24%

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	Non-Medicare		Medicare		Non-Medicare	Medicare
FYE	Medical	Drug	Medical	Drug	Blended	Blended
2026	5.80%	6.40%	4.40%	6.40%	5.92%	5.93%
2027	5.50%	6.00%	4.33%	6.00%	5.60%	5.61%
2028	5.20%	5.60%	4.27%	5.60%	5.28%	5.29%
2029	4.90%	5.20%	4.20%	5.20%	4.96%	4.97%
2030	4.60%	4.80%	4.13%	4.80%	4.64%	4.65%
2031	4.30%	4.40%	4.07%	4.40%	4.32%	4.33%
2032	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

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

Age	Tier 1 (Those hired before 7/1/14)		Tier 2 (Those hired on or after 7/1/14)	
	No Additional Employer Payment	With Additional Employer Payment	No Additional Employer Payment	With Additional Employer Payment
55	5%	5%	5%	5.5%
56	5%	5%	5%	5.5%
57	5%	5%	5%	5.5%
58	5%	5%	5%	5.5%
59	20%	20%	5%	5.5%
60	20%	25%	5%	5.5%
61	20%	25%	5%	5.5%
62	20%	25%	5%	5.5%
63	20%	25%	5%	5.5%
64	20%	25%	20%	25%
65	25%	45%	20%	40%

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	Tier 1 (Those hired before 7/1/14)		Tier 2 (Those hired on or after 7/1/14)	
	No Additional Employer Payment	With Additional Employer Payment	No Additional Employer Payment	With Additional Employer Payment
66	25%	30%	20%	25%
67	25%	30%	20%	25%
68	25%	30%	20%	25%
69	25%	30%	20%	25%
70	100%	100%	100%	100%

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

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

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

Administrative expenses - Included in the per capita claims cost.

Rates of Turnover - Termination rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2017.

Years of Service	Revised
0	25.0%
1	20.0%
2	15.0%
3	12.0%
4	10.0%
5	9.0%
6	6.0%
7+	4.0%

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC _2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Participation Rates -

Age	No Additional Employer Payment	With Additional Employer Payment
55	5%	80%
56	8%	80%
57	11%	80%
58	14%	80%
59	17%	80%
60	20%	80%
61	22%	90%
62	24%	90%

Age	No Additional Employer Payment	With Additional Employer Payment
63	26%	90%
64	29%	90%
65	32%	90%
66	34%	90%
67	36%	90%
68	38%	90%
69	40%	90%
70	50%	90%

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Retiree Continuation Percentage:

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

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

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

Significant actuarial assumptions employed by the actuary for Claim and Expense Assumptions as of January 1, 2018 are as follows:

Monthly Per Capita Claims and Expense Cost - For all medical and prescription drug benefits for the year 2018 is expressed per adult covered beneficiary.

Age	POS A				POS 200			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$311	\$565	\$99	\$122	\$296	\$538	\$95	\$118
45	\$411	\$585	\$128	\$146	\$391	\$557	\$123	\$141
50	\$539	\$674	\$163	\$173	\$513	\$641	\$157	\$166
55	\$694	\$824	\$203	\$202	\$660	\$784	\$195	\$195
60	\$878	\$971	\$248	\$234	\$835	\$923	\$239	\$226
64	\$1,045	\$986	\$288	\$262	\$993	\$938	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

Age	POS C				PPO 500			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$306	\$556	\$99	\$122	\$289	\$524	\$95	\$118
45	\$404	\$575	\$128	\$146	\$381	\$542	\$123	\$141
50	\$530	\$662	\$163	\$173	\$499	\$624	\$157	\$166
55	\$683	\$811	\$203	\$202	\$643	\$764	\$195	\$195
60	\$863	\$955	\$248	\$234	\$813	\$899	\$239	\$226
64	\$1,027	\$969	\$288	\$262	\$968	\$913	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	PPO 1000				PPO 1500			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$281	\$510	\$95	\$118	\$273	\$495	\$95	\$118
45	\$371	\$528	\$123	\$141	\$360	\$512	\$123	\$141
50	\$486	\$608	\$157	\$166	\$472	\$589	\$157	\$166
55	\$627	\$744	\$195	\$195	\$608	\$722	\$195	\$195
60	\$792	\$876	\$239	\$226	\$768	\$850	\$239	\$226
64	\$943	\$890	\$278	\$253	\$914	\$863	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

Age	PPO 2500			
	Medical		Rx	
	Male	Female	Male	Female
40	\$261	\$474	\$95	\$118
45	\$345	\$491	\$123	\$141
50	\$452	\$565	\$157	\$166
55	\$583	\$692	\$195	\$195
60	\$737	\$815	\$239	\$226
64	\$877	\$828	\$278	\$253
65	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432

Claims reflect all medical and prescription plans offered based on completed incurred experience through June 30, 2017 and projected to 2018 and associate enrollment in the various programs options offered.

Annual administrative and claims adjudication expenses are assumed to be \$430 per period for the year 2018.

Claims below age 65 have been loaded 4.3% for medical and 2.8% for drugs for the cost of children enrolled as dependent of eligible retirees. This figure is based on the expected cost for children of the current retirees. This assumption implicitly assumes that future retirees will have the same child distribution as current retirees.

No covered persons under 65 are assumed to be on Medicare and participants age 65 or older are assumed to be enrolled in Medicare.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Affordable Care Act (ACA) and Healthcare Marketplace - A 2.5% load has been built in to reflect the potential impact of changes from the ACA and its impact on the marketplace and program costs. Some key items are PCORI fees, the extra government subsidies for Medicare Part D that can be enrolled in through an Employer Group Waiver Program, minimum loss ratio requirements that impacted some fully insured programs, federal premium taxes, taxes and requirements on providers in the healthcare system, dynamics of the marketplace with Exchanges, Accountable Care Organizations, etc., and the potential impact of the Excise Tax associated with high-costs employer sponsored health plans.

Medical Plan Election - employees will continue in their current medical plan for their entire career.

Second-to-Die Spousal Life Insurance - not explicitly valued and was estimated to impact roughly 0.2% of the Plan's total liability.

Dependent Children - no liability assumed for dependent children's benefits.

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2018 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2018 was \$5,455.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the claim costs and retiree contributions being updated to reflect current healthcare costs.

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town office at 16 Lovewell Pond Road, Fryeburg, ME 04037.

NOTE 16 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (800) 451-9800.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

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 2.45%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "AN" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 7.0% of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2018 was \$43,852.

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

At June 30, 2018, the Town reported a liability of \$270,884 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2017, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2017, the Town's proportion was 0.066160%, which was an increase of 0.001957% from its proportion measured as of June 30, 2016.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the year ended June 30, 2018, the Town recognized total pension expense of \$12,424. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 13,014
Changes of assumptions	23,051	-
Net difference between projected and actual earnings on pension plan investments	93,354	100,802
Changes in proportion and differences between contributions and proportionate share of contributions	26,807	6,009
Contributions subsequent to the measurement date	43,852	-
Total	<u>\$ 187,064</u>	<u>\$ 119,825</u>

\$43,852 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2018	\$ 2,182
2019	37,831
2020	1,817
2021	(18,443)
2022	-
Thereafter	-

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Investment Rate of Return - For the PLD Plan, 6.875% per annum, compounded annually;

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 2.75% to 9.00% per year.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Mortality Rates - For participating local districts, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases - 2.20%

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2017 are summarized in the following table. Assets for the defined benefit plan are comingled for investment purposes.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
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%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2017. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

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

The following table shows how the collective net pension liability/(asset) as of June 30, 2017 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 6.875% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	\$ 543,476	\$ 270,884	\$ 65,664

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2017 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2017 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2017, this was 3 years for the PLD Consolidated Plan; prior to 2017, this was 4 years for the PLD Consolidated Plan.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Net Pension Liability (Continued)

Differences between Projected and Actual Investment Earnings on Pension Plan Investments

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.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the Actuarial Methods and Assumptions section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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

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

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2017 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 17 - DEFERRED COMPENSATION PLANS

INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT
CORPORATION

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the International City Management Association Retirement Corporation (ICMA-RC). The plan, available to all Town employees permits them to defer a portion of their salary, in addition to Town contributions, until future years. Employee's participation in this plan is voluntary. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

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

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Board of Selectmen. Effective October 9, 2008, the Town agreed to add the coverage of the ICMA-RC 457 plan. This plan will be available for current employees who are not enrolled in the Maine State Retirement System and any newly-hired employee who wishes to enroll in the ICMA plan instead of the MSRS plan. The Town will match the employee's contribution into the 457 plan, up to a maximum Town contribution of 4%. The Town will make a contribution to any of the offered plans up to a maximum of 4% in total.

The Town's contributions to the plan for 2018, 2017, and 2016 were \$13,097, \$10,534 and \$5,990, respectively.

VARIABLE ANNUITY LIFE INSURANCE COMPANY

A. Plan Description

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the Variable Annuity Life Insurance Company. The plan, available to all full-time employees, permits

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 17 - DEFERRED COMPENSATION PLANS (CONTINUED)

them to defer a portion of their salary, in addition to Town contributions, until future years. Benefits begin vesting at the beginning of service. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. The plan has provisions for employees to borrow or take plan assets.

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

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

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Board of Selectmen. Effective November 2, 2005, the Town agreed to add the coverage of the VALIC 457 plan. This plan will be available for current employees who are not enrolled in the Maine State Retirement System or ICMA and any newly-hired employee who wishes to enroll in the VALIC plan instead of the MSRS or ICMA plans. The Town will match the employee's contribution into the 457 plan, up to a maximum Town contribution of 4%. The Town will make a contribution to any of the offered plans up to a combined total of 4%.

The Town's contributions to the plan for 2018, 2017, and 2016 were \$3,719, \$3,612 and \$6,506, respectively.

NOTE 18 - LETTER OF CREDIT

At June 30, 2018, the Town has an outstanding irrevocable standby letter of credit issued by the Federal Home Loan Bank of Pittsburgh serving as collateral for its deposits held at TD Bank, N.A. This letter of credit, which expires at the close of business on August 29, 2018, authorizes one draw only up to the amount of \$3,500,000. There were no draws for the year ended June 30, 2018.

NOTE 19 - JOINT VENTURE

The Town has entered into a joint venture with a number of other Towns. This joint venture is considered to be a separate reporting entity and has not been included within the financial statements of the Town of Fryeburg, Maine. A brief description of the joint venture, Eastern Slope Airport Authority, follows:

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 19 - JOINT VENTURE (CONTINUED)

Eastern Slope Airport Authority

Eastern Slope Airport Authority (the Authority) was formed to act as a board of trade and a local citizen's group to foster, encourage and assist the location, settlement or resettlement of industry, manufacturing and other business enterprises in the locality surrounding the site of the public airport in Fryeburg, Maine and the entire area serviced by the airport, including surrounding areas in Maine and New Hampshire.

The Authority, known as the Eastern Slope Regional Airport (ESRA), provides fuel and services to local and transient pilots through modern and upgraded airport facilities. This facility strives to be energy efficient and a point of pride to the community and region, supporting economic development and related employment.

The Authority derives the bulk of its revenue from sales and services, but also receives some grant revenues from the State of Maine and FAA as well as member Town contributions. At December 31, 2017, the most recent financial statements available, the Town of Fryeburg, Maine contributed \$15,000 to the Authority. Complete financial statements may be obtained from Eastern Slope Airport Authority at 210 Lyman Drive, P.O. Box 334, Fryeburg, Maine 04037-0334.

NOTE 20 - COMPARATIVE DATA/RECLASSIFICATIONS

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

NOTE 21 - RELATED PARTY TRANSACTIONS

The Public Works Director has a company with his son that provides snow removal services to the Town. The Town requests contract proposals for this service annually. During the fiscal year ended June 30, 2018, payments to this vendor for snow removal totaled \$25,776. For non-bid work, his company was paid \$451 for hay and mulch.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 22 - RESTATEMENTS

The net position of the governmental activities has been restated at July 1, 2017 to account for the implementation of GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions - an amendment of GASB Statement No. 45, as amended (issued 06/04), and GASB Statement No. 57 (issued 12/09). The beginning net position was restated by \$63,555.

The net position of the governmental activities has been restated at July 1, 2017 to correct errors in accumulated depreciation of fixed asset. The beginning net position was restated by \$345.

The resulting restatements decreased the net position of governmental activities from \$9,151,179 to \$9,087,279.

Required Supplementary Information

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

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

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Positive (Negative)
Budgetary Fund Balance - July 1	\$ 1,459,053	\$ 1,459,053	\$ 1,459,053	\$ -
Resources (Inflows):				
Property taxes	6,838,328	6,838,328	6,858,698	20,370
Excise taxes	505,281	505,281	585,710	80,429
Intergovernmental revenues	433,232	433,232	432,954	(278)
Charges for services	234,315	234,315	319,105	84,790
Interest income	22,300	22,300	94,440	72,140
Other revenue	100,000	100,000	209,507	109,507
Transfers from other funds	-	-	65,000	65,000
Amounts Available for Appropriation	9,592,509	9,592,509	10,024,467	431,958
Charges to Appropriations (Outflows):				
General government	509,422	509,422	493,222	16,200
Public safety	838,782	838,782	823,247	15,535
Recreation	81,022	81,022	79,259	1,763
Parks	14,450	14,450	11,626	2,824
Public works	646,234	646,234	623,292	22,942
Library	80,184	80,184	76,288	3,896
Civil services	151,751	151,751	151,040	711
County assessment	309,789	309,789	309,789	-
Education	4,114,565	4,114,565	4,114,565	-
Unclassified	221,037	221,037	198,423	22,614
Health and sanitation	387,092	387,092	360,986	26,106
Debt service	442,483	442,483	442,483	-
Transfers to other funds	336,645	650,513	650,513	-
Total Charges to Appropriations	8,133,456	8,447,324	8,334,733	112,591
Budgetary Fund Balance, June 30	\$ 1,459,053	\$ 1,145,185	\$ 1,689,734	\$ 544,549

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

TOWN OF FRYEBURG, MAINE

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

	2018	2017	2016	2015
<u>PLD Plan:</u>				
Proportion of the net pension liability	0.07%	0.06%	0.10%	0.10%
Proportionate share of the net pension liability	\$ 270,884	\$ 341,130	\$ 164,376	\$ 91,259
Covered-employee payroll	\$ 520,770	\$ 498,306	\$ 510,777	\$ 598,562
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	52.02%	68.46%	32.18%	15.25%
Plan fiduciary net position as a percentage of the total pension liability	86.43%	81.61%	88.27%	94.10%

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

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

SCHEDULE 3

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSIONS
LAST 10 FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>PLD Plan:</u>				
Contractually required contribution	\$ 43,852	\$ 33,910	\$ 20,942	\$ 20,625
Contributions in relation to the contractually required contribution	<u>(43,852)</u>	<u>(33,910)</u>	<u>(20,942)</u>	<u>(20,625)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777
Contributions as a percentage of covered- employee payroll	7.00%	6.51%	4.20%	4.04%

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

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2018

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/17 (Reporting December 31, 2017)	\$ 63,555	\$ -	\$ 63,555
Changes for the year:			
Service cost	8,927	-	8,927
Interest	2,712	-	2,712
Changes of benefits	-	-	-
Differences between expected and actual experience	6,234	-	6,234
Changes of assumptions	6,630	-	6,630
Contributions - employer	-	1,501	(1,501)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(1,501)	(1,501)	-
Administrative expense	-	-	-
Net changes	23,002	-	23,002
Balances at 1/1/18 (Reporting December 31, 2018)	<u>\$ 86,557</u>	<u>\$ -</u>	<u>\$ 86,557</u>

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

TOWN OF FRYEBURG, MAINE

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

	<u>2018</u>
<u>Total OPEB liability</u>	
Service cost (BOY)	8,927
Interest (includes interest on service cost)	2,712
Changes of benefit terms	-
Differences between expected and actual experience	6,234
Changes of assumptions	6,630
Benefit payments, including refunds of member contributions	(1,501)
Net change in total OPEB liability	\$ 23,002
 Total OPEB liability - beginning	 \$ 63,555
Total OPEB liability - ending	\$ 86,557
 <u>Plan fiduciary net position</u>	
Contributions - employer	1,501
Contributions - member	-
Net investment income	-
Benefit payments, including refunds of member contributions	(1,501)
Administrative expense	-
Net change in fiduciary net position	-
 Plan fiduciary net position - beginning	 \$ -
Plan fiduciary net position - ending	\$ -
 Net OPEB liability - ending	 \$ 86,557
 Plan fiduciary net position as a percentage of the total OPEB liability	 -
 Covered employee payroll	 \$ 866,485
Net OPEB liability as a percentage of covered payroll	10.0%

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

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2018
<u>MMEHT:</u>	
Employer contributions	\$ -
Benefit payments	-
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ -
Contributions as a percentage of covered- employee payroll	0.00%

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018

Changes of Assumptions

Maine Municipal Health Trust

The funding method for the MMEHT OPEB Plan was changed from Projected Unit Credit funding to Entry Age Normal funding method.

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

Other Supplementary Information

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

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

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,838,328	\$ 6,838,328	\$ 6,858,698	\$ 20,370
Auto excise	500,381	500,381	580,856	80,475
Airplane excise	900	900	482	(418)
Boat excise	4,000	4,000	4,372	372
Intergovernmental revenues:				
State revenue sharing	189,870	189,870	193,071	3,201
Homestead reimbursement	122,128	122,128	151,805	29,677
LRAP	56,104	56,104	56,104	-
Tree growth	40,000	40,000	-	(40,000)
BETE reimbursement	23,130	23,130	23,176	46
Veterans Exemption	2,000	2,000	3,540	1,540
General assistance	-	-	5,258	5,258
Charges for services:				
Tax lien fees	17,000	17,000	21,580	4,580
Clerk fees	16,650	16,650	19,640	2,990
Animal control	2,000	2,000	3,876	1,876
Planning board fees	115	115	-	(115)
Building permits	18,000	18,000	22,570	4,570
Solid waste fees	132,700	132,700	185,336	52,636
Police	44,850	44,850	62,165	17,315
Public works	-	-	768	768
Library	3,000	3,000	3,170	170
Interest income:				
Tax and lien interest	22,000	22,000	87,225	65,225
Interest income	300	300	7,215	6,915
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Misc. other	-	-	109,507	109,507
Transfers from other funds	-	-	65,000	65,000
Amounts Available for Appropriation	<u>\$ 8,133,456</u>	<u>\$ 8,133,456</u>	<u>\$ 8,565,414</u>	<u>\$ 431,958</u>

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Board of selectmen	\$ 14,251	\$ -	\$ 14,251	\$ 13,543	\$ 708
Administration	461,571	-	461,571	428,286	33,285
Planning board	1,000	-	1,000	539	461
Appeals board	500	-	500	-	500
Economic development	2,000	-	2,000	4,952	(2,952)
Professional services	30,100	-	30,100	45,902	(15,802)
Total	<u>509,422</u>	<u>-</u>	<u>509,422</u>	<u>493,222</u>	<u>16,200</u>
PUBLIC SAFETY:					
Fire department	178,262	-	178,262	175,297	2,965
Saco valley fire department	23,600	-	23,600	23,600	-
Police department	557,922	-	557,922	545,352	12,570
Rescue department	78,998	-	78,998	78,998	-
Total	<u>838,782</u>	<u>-</u>	<u>838,782</u>	<u>823,247</u>	<u>15,535</u>
RECREATION	<u>81,022</u>	<u>-</u>	<u>81,022</u>	<u>79,259</u>	<u>1,763</u>
PARKS	<u>14,450</u>	<u>-</u>	<u>14,450</u>	<u>11,626</u>	<u>2,824</u>
PUBLIC WORKS:					
Roads	<u>646,234</u>	<u>-</u>	<u>646,234</u>	<u>623,292</u>	<u>22,942</u>
Total	<u>646,234</u>	<u>-</u>	<u>646,234</u>	<u>623,292</u>	<u>22,942</u>
LIBRARY	<u>80,184</u>	<u>-</u>	<u>80,184</u>	<u>76,288</u>	<u>3,896</u>

SCHEDULE B (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
CIVIL SERVICES	151,751	-	151,751	151,040	711
DEBT SERVICE	442,483	-	442,483	442,483	-
COUNTY TAX	309,789	-	309,789	309,789	-
EDUCATION	4,114,565	-	4,114,565	4,114,565	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	7,454	6,546
Townwide insurance/deferred comp.	133,000	-	133,000	126,473	6,527
Service organizations	10,133	-	10,133	10,029	104
Social services	17,500	-	17,500	17,500	-
Airport	15,000	-	15,000	15,000	-
Town buildings	300	-	300	964	(664)
Unclassified	1,350	-	1,350	1,343	7
Overlay/abatements	29,754	-	29,754	19,660	10,094
Total	221,037	-	221,037	198,423	22,614
HEALTH AND SANITATION:					
Solid waste/recycling	387,092	-	387,092	360,986	26,106
Total	387,092	-	387,092	360,986	26,106
TRANSFERS TO OTHER FUNDS:					
Capital projects funds	336,645	313,868	650,513	650,513	-
Total	336,645	313,868	650,513	650,513	-
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 8,133,456</u>	<u>\$ 313,868</u>	<u>\$ 8,447,324</u>	<u>\$ 8,334,733</u>	<u>\$ 112,591</u>

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

SCHEDULE C

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 77,022	\$ -	\$ 120,321	\$ 197,343
Due from other funds	96,724	1,320,188	600	1,417,512
TOTAL ASSETS	\$ 173,746	\$ 1,320,188	\$ 120,921	\$ 1,614,855
LIABILITIES				
Due to other funds	\$ 8,789	\$ -	\$ 18,211	\$ 27,000
TOTAL LIABILITIES	8,789	-	18,211	27,000
FUND BALANCES				
Nonspendable - principal	-	-	19,670	19,670
Restricted	40,006	-	83,040	123,046
Committed	-	1,320,188	-	1,320,188
Assigned	124,951	-	-	124,951
Unassigned	-	-	-	-
TOTAL FUND BALANCES	164,957	1,320,188	102,710	1,587,855
TOTAL LIABILITIES AND FUND BALANCES	\$ 173,746	\$ 1,320,188	\$ 120,921	\$ 1,614,855

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

SCHEDULE D

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 190	\$ -	\$ 308	\$ 498
Intergovernmental income	245,679	-	-	245,679
Other	104,702	-	-	104,702
TOTAL REVENUES	<u>350,571</u>	<u>-</u>	<u>308</u>	<u>350,879</u>
EXPENDITURES				
Capital outlay	260,779	372,362	-	633,141
Other	57,956	-	2,165	60,121
TOTAL EXPENDITURES	<u>318,735</u>	<u>372,362</u>	<u>2,165</u>	<u>693,262</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>31,836</u>	<u>(372,362)</u>	<u>(1,857)</u>	<u>(342,383)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	650,513	-	650,513
Transfers (out)	-	(65,000)	-	(65,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>585,513</u>	<u>-</u>	<u>585,513</u>
NET CHANGE IN FUND BALANCES	31,836	213,151	(1,857)	243,130
FUND BALANCES - JULY 1	<u>133,121</u>	<u>1,107,037</u>	<u>104,567</u>	<u>1,344,725</u>
FUND BALANCES - JUNE 30	<u><u>\$ 164,957</u></u>	<u><u>\$ 1,320,188</u></u>	<u><u>\$ 102,710</u></u>	<u><u>\$ 1,587,855</u></u>

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

Special Revenue Funds

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

SCHEDULE E

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Chandler Fund	American Legion	Library	Mulford Fund Grants for Beautification	Thanksgiving Basket	Canal Campground	Taser Annual Fee
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 43,133	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	7,792	-	2,785	-	24,698	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 7,792</u>	<u>\$ 43,133</u>	<u>\$ 2,785</u>	<u>\$ -</u>	<u>\$ 24,698</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 3,860	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>3,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	7,792	39,273	2,785	-	24,698	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>7,792</u>	<u>39,273</u>	<u>2,785</u>	<u>-</u>	<u>24,698</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 7,792</u>	<u>\$ 43,133</u>	<u>\$ 2,785</u>	<u>\$ -</u>	<u>\$ 24,698</u>	<u>\$ -</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Aquifer Fund	Fuel Assistance	MPERS Credit	PD Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 29,255	\$ -	\$ -	\$ -	\$ -
Due from other funds	1,661	12,075	-	-	3,089	240	4,501
TOTAL ASSETS	<u>\$ 1,661</u>	<u>\$ 12,075</u>	<u>\$ 29,255</u>	<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 4,501</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 4,764	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	3,089	240	4,501
Committed	-	-	-	-	-	-	-
Assigned	1,661	12,075	24,491	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,661</u>	<u>12,075</u>	<u>24,491</u>	<u>-</u>	<u>3,089</u>	<u>240</u>	<u>4,501</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,661</u>	<u>\$ 12,075</u>	<u>\$ 29,255</u>	<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 4,501</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2018

	Fire Dept. Mulford Grant	CDBG Planning Grant	CDBG Planning Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 3,821	\$ 813	\$ -
Due from other funds	1,328	1,294	5,444	10,973	-	290	215
TOTAL ASSETS	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 5,444</u>	<u>\$ 10,973</u>	<u>\$ 3,821</u>	<u>\$ 1,103</u>	<u>\$ 215</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,328	1,294	5,444	-	3,656	-	215
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	10,973	-	1,103	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,328</u>	<u>1,294</u>	<u>5,444</u>	<u>10,973</u>	<u>3,656</u>	<u>1,103</u>	<u>215</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 5,444</u>	<u>\$ 10,973</u>	<u>\$ 3,821</u>	<u>\$ 1,103</u>	<u>\$ 215</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Conservation Committee	PD Boat	Poland Spring	Walmart Grant	FM Global Grant	Mulford Library	Wards Brook Aquifer Report
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	100	-	-	-	-	1,330	13,600
TOTAL ASSETS	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,330</u>	<u>\$ 13,600</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	1,330	13,600
Committed	-	-	-	-	-	-	-
Assigned	100	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,330</u>	<u>13,600</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,330</u>	<u>\$ 13,600</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	PD Humvee	FD FEMA Grant	BP Vests Grant	Total
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,022
Due from other funds	30	2,664	-	-	-	2,615	96,724
TOTAL ASSETS	<u>\$ 30</u>	<u>\$ 2,664</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,615</u>	<u>\$ 173,746</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,789
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,789</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	30	2,664	-	-	-	2,615	40,006
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	124,951
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>30</u>	<u>2,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,615</u>	<u>164,957</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 30</u>	<u>\$ 2,664</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,615</u>	<u>\$ 173,746</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Chandler Fund	American Legion	Library	Mulford Fund Grants for Beautification	Thanksgiving Basket	Canal Campground	Taser Annual Fee
REVENUES							
Interest income	\$ -	\$ -	\$ 109	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	6,114	4,377	75	1,000	-	10,500	185
TOTAL REVENUES	<u>6,114</u>	<u>4,377</u>	<u>184</u>	<u>1,000</u>	<u>-</u>	<u>10,500</u>	<u>185</u>
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	6,114	8,397	500	1,015	72	198	185
TOTAL EXPENDITURES	<u>6,114</u>	<u>8,397</u>	<u>500</u>	<u>1,015</u>	<u>72</u>	<u>198</u>	<u>185</u>
NET CHANGE IN FUND BALANCES	-	(4,020)	(316)	(15)	(72)	10,302	-
FUND BALANCES - JULY 1	-	11,812	39,589	2,800	72	14,396	-
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ 7,792</u>	<u>\$ 39,273</u>	<u>\$ 2,785</u>	<u>\$ -</u>	<u>\$ 24,698</u>	<u>\$ -</u>

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Aquifer Fund	Fuel Assistance	MPERS Credit	Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES							
Interest income	\$ -	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	1,668	-	-
Other income	6,904	1,346	-	1,538	-	-	6,001
TOTAL REVENUES	<u>6,904</u>	<u>1,346</u>	<u>73</u>	<u>1,538</u>	<u>1,668</u>	<u>-</u>	<u>6,001</u>
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	6,904	890	-	1,538	-	-	-
TOTAL EXPENDITURES	<u>6,904</u>	<u>890</u>	<u>-</u>	<u>1,538</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	456	73	-	1,668	-	6,001
FUND BALANCES - JULY 1	<u>1,661</u>	<u>11,619</u>	<u>24,418</u>	<u>-</u>	<u>1,421</u>	<u>240</u>	<u>(1,500)</u>
FUND BALANCES - JUNE 30	<u>\$ 1,661</u>	<u>\$ 12,075</u>	<u>\$ 24,491</u>	<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 4,501</u>

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Fire Dept. Mulford Grant	CDBG Planning Grant	Mulford Funds Donated	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 2	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	-	-	9,000	1,490	1,600	50	-
TOTAL REVENUES	-	-	9,000	1,490	1,606	52	-
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	-	-	9,000	-	335	-	-
TOTAL EXPENDITURES	-	-	9,000	-	335	-	-
NET CHANGE IN FUND BALANCES	-	-	-	1,490	1,271	52	-
FUND BALANCES - JULY 1	1,328	1,294	5,444	9,483	2,385	1,051	215
FUND BALANCES - JUNE 30	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 5,444</u>	<u>\$ 10,973</u>	<u>\$ 3,656</u>	<u>\$ 1,103</u>	<u>\$ 215</u>

SCHEDULE F (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Conservation Committee	PD Boat	Poland Spring	Walmart Grant	FM Global Grant	Mulford Library	Wards Brook Aquifer Report
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	100	6,098	4,825	500	3,199	12,000	25,500
TOTAL REVENUES	<u>100</u>	<u>6,098</u>	<u>4,825</u>	<u>500</u>	<u>3,199</u>	<u>12,000</u>	<u>25,500</u>
EXPENDITURES							
Capital outlay	-	6,098	-	-	-	10,670	-
Other	-	-	4,825	500	3,199	-	11,900
TOTAL EXPENDITURES	<u>-</u>	<u>6,098</u>	<u>4,825</u>	<u>500</u>	<u>3,199</u>	<u>10,670</u>	<u>11,900</u>
NET CHANGE IN FUND BALANCES	100	-	-	-	-	1,330	13,600
FUND BALANCES - JULY 1	-	-	-	-	-	-	-
FUND BALANCES - JUNE 30	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,330</u>	<u>\$ 13,600</u>

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	PD Humvee	FD FEMA Grant	BP Vests Grant	Total
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190
Intergovernmental income	-	-	23,758	-	220,253	-	245,679
Other income	-	2,300	-	-	-	-	104,702
TOTAL REVENUES	-	2,300	23,758	-	220,253	-	350,571
EXPENDITURES							
Capital outlay	-	-	23,758	-	220,253	-	260,779
Other	-	2,084	-	300	-	-	57,956
TOTAL EXPENDITURES	-	2,084	23,758	300	220,253	-	318,735
NET CHANGE IN FUND BALANCES	-	216	-	(300)	-	-	31,836
FUND BALANCES - JULY 1	30	2,448	-	300	-	2,615	133,121
FUND BALANCES - JUNE 30	\$ 30	\$ 2,664	\$ -	\$ -	\$ -	\$ 2,615	\$ 164,957

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

Capital Projects Funds

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2018

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share	Credit Reserve Account
ASSETS								
Due from other funds	\$ 153,951	\$ 29,489	\$ 5,963	\$ 2,968	\$ 33,863	\$ 10,825	\$ 848	\$ 900,459
TOTAL ASSETS	<u>\$ 153,951</u>	<u>\$ 29,489</u>	<u>\$ 5,963</u>	<u>\$ 2,968</u>	<u>\$ 33,863</u>	<u>\$ 10,825</u>	<u>\$ 848</u>	<u>\$ 900,459</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	153,951	29,489	5,963	2,968	33,863	10,825	848	900,459
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>153,951</u>	<u>29,489</u>	<u>5,963</u>	<u>2,968</u>	<u>33,863</u>	<u>10,825</u>	<u>848</u>	<u>900,459</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 153,951</u>	<u>\$ 29,489</u>	<u>\$ 5,963</u>	<u>\$ 2,968</u>	<u>\$ 33,863</u>	<u>\$ 10,825</u>	<u>\$ 848</u>	<u>\$ 900,459</u>

SCHEDULE G (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2018

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Swans Falls Walking Path	Transfer Station Buildings/Grounds Capital Reserve	Transfer Station Equipment Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
ASSETS								
Due from other funds	\$ 616	\$ 6,167	\$ -	\$ 11,555	\$ 10,427	\$ 142,100	\$ 10,957	\$ 1,320,188
TOTAL ASSETS	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ -</u>	<u>\$ 11,555</u>	<u>\$ 10,427</u>	<u>\$ 142,100</u>	<u>\$ 10,957</u>	<u>\$ 1,320,188</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	616	6,167	-	11,555	10,427	142,100	10,957	1,320,188
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>616</u>	<u>6,167</u>	<u>-</u>	<u>11,555</u>	<u>10,427</u>	<u>142,100</u>	<u>10,957</u>	<u>1,320,188</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ -</u>	<u>\$ 11,555</u>	<u>\$ 10,427</u>	<u>\$ 142,100</u>	<u>\$ 10,957</u>	<u>\$ 1,320,188</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share	Credit Reserve Account
REVENUES								
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-	-	-
EXPENDITURES								
Capital outlay	-	304,048	28,678	3,753	17,867	207	3,152	8,985
TOTAL EXPENDITURES	-	304,048	28,678	3,753	17,867	207	3,152	8,985
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(304,048)	(28,678)	(3,753)	(17,867)	(207)	(3,152)	(8,985)
OTHER FINANCING SOURCES (USES)								
Transfers in	25,000	235,409	30,000	-	28,360	11,000	2,000	298,244
Transfers (out)	-	-	-	-	-	-	-	(65,000)
TOTAL OTHER FINANCING SOURCES (USES)	25,000	235,409	30,000	-	28,360	11,000	2,000	233,244
NET CHANGE IN FUND BALANCES	25,000	(68,639)	1,322	(3,753)	10,493	10,793	(1,152)	224,259
FUND BALANCES - JULY 1	128,951	98,128	4,641	6,721	23,370	32	2,000	676,200
FUND BALANCES - JUNE 30	\$ 153,951	\$ 29,489	\$ 5,963	\$ 2,968	\$ 33,863	\$ 10,825	\$ 848	\$ 900,459

SCHEDULE H (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Swans Falls Walking Path	Transfer Station Buildings/Grounds Capital Reserve	Transfer Station Equipment Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
REVENUES								
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-	-	-
EXPENDITURES								
Capital outlay	-	-	2,000	2,032	1,573	-	67	372,362
TOTAL EXPENDITURES	-	-	2,000	2,032	1,573	-	67	372,362
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(2,000)	(2,032)	(1,573)	-	(67)	(372,362)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	8,500	12,000	-	-	650,513
Transfers (out)	-	-	-	-	-	-	-	(65,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	8,500	12,000	-	-	585,513
NET CHANGE IN FUND BALANCES	-	-	(2,000)	6,468	10,427	-	(67)	213,151
FUND BALANCES - JULY 1	616	6,167	2,000	5,087	-	142,100	11,024	1,107,037
FUND BALANCES - JUNE 30	\$ 616	\$ 6,167	\$ -	\$ 11,555	\$ 10,427	\$ 142,100	\$ 10,957	\$ 1,320,188

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

Permanent Funds

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2018

	<u>Cemetery Bequeaths</u>	<u>Cemetery Interest</u>	<u>Non-Town Cemetery Bequeaths</u>	<u>School</u>
ASSETS				
Cash and cash equivalents	\$ 18,352	\$ 52,792	\$ 1,411	\$ 6,832
Due from other funds	-	-	-	400
TOTAL ASSETS	<u>\$ 18,352</u>	<u>\$ 52,792</u>	<u>\$ 1,411</u>	<u>\$ 7,232</u>
LIABILITIES				
Due to others funds	\$ -	\$ 18,009	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>18,009</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable - principal	18,270	-	1,400	-
Restricted	82	34,783	11	7,232
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>18,352</u>	<u>34,783</u>	<u>1,411</u>	<u>7,232</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,352</u>	<u>\$ 52,792</u>	<u>\$ 1,411</u>	<u>\$ 7,232</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2018

	Reforestation Funds	Hospital Trust	Eastman	Total
ASSETS				
Cash and cash equivalents	\$ 7,048	\$ 32,980	\$ 906	\$ 120,321
Due from other funds	-	-	200	600
TOTAL ASSETS	<u>\$ 7,048</u>	<u>\$ 32,980</u>	<u>\$ 1,106</u>	<u>\$ 120,921</u>
LIABILITIES				
Due to others funds	\$ 202	\$ -	\$ -	\$ 18,211
TOTAL LIABILITIES	<u>202</u>	<u>-</u>	<u>-</u>	<u>18,211</u>
FUND BALANCES				
Nonspendable - principal	-	-	-	19,670
Restricted	6,846	32,980	1,106	83,040
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,846</u>	<u>32,980</u>	<u>1,106</u>	<u>102,710</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,048</u>	<u>\$ 32,980</u>	<u>\$ 1,106</u>	<u>\$ 120,921</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Cemetery Bequeaths</u>	<u>Cemetery Interest</u>	<u>Non-Town Cemetery Bequeaths</u>	<u>School</u>
REVENUES				
Investment income	\$ 46	\$ 134	\$ 5	\$ 17
TOTAL REVENUES	<u>46</u>	<u>134</u>	<u>5</u>	<u>17</u>
EXPENDITURES				
Other	-	765	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>765</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	46	(631)	5	17
FUND BALANCES - JULY 1	<u>18,306</u>	<u>35,414</u>	<u>1,406</u>	<u>7,215</u>
FUND BALANCES - JUNE 30	<u>\$ 18,352</u>	<u>\$ 34,783</u>	<u>\$ 1,411</u>	<u>\$ 7,232</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Reforestation Funds</u>	<u>Hospital Trust</u>	<u>Eastman</u>	<u>Total</u>
REVENUES				
Investment income	\$ 18	\$ 82	\$ 6	\$ 308
TOTAL REVENUES	<u>18</u>	<u>82</u>	<u>6</u>	<u>308</u>
EXPENDITURES				
Other	-	-	1,400	2,165
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,400</u>	<u>2,165</u>
NET CHANGE IN FUND BALANCES	18	82	(1,394)	(1,857)
FUND BALANCES - JULY 1	<u>6,828</u>	<u>32,898</u>	<u>2,500</u>	<u>104,567</u>
FUND BALANCES - JUNE 30	<u>\$ 6,846</u>	<u>\$ 32,980</u>	<u>\$ 1,106</u>	<u>\$ 102,710</u>

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

General Capital Assets

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2018

	Land and Non-depreciable Assets	Buildings Building Improvements & Land Improvements	Machinery, Equipment & Vehicles	Infrastructure	Total
General Government	\$ 61,250	\$ 159,760	\$ -	\$ -	\$ 221,010
Public Safety	60,000	330,457	1,377,603	-	1,768,060
Public Works	-	396,205	1,148,072	8,703,024	10,247,301
Recreation	70,000	615,576	82,723	-	768,299
Health and Sanitation	55,000	158,433	213,240	-	426,673
Town-wide	18,408	849,328	6,000	-	873,736
Construction in Progress	1,780	-	-	-	1,780
Total General Capital Assets	266,438	2,509,759	2,827,638	8,703,024	14,306,859
Less: Accumulated Depreciation	-	(1,697,065)	(1,961,446)	(3,179,611)	(6,838,122)
Net General Capital Assets	<u>\$ 266,438</u>	<u>\$ 812,694</u>	<u>\$ 866,192</u>	<u>\$ 5,523,413</u>	<u>\$ 7,468,737</u>

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2018

	General Capital Assets 7/1/17 (Restated)	Additions	Deletions	General Capital Assets 6/30/18
General Government	\$ 221,010	\$ -	\$ -	\$ 221,010
Public Safety	1,492,729	275,331	-	1,768,060
Public Works	9,918,186	329,115	-	10,247,301
Recreation	752,621	15,678	-	768,299
Health and Sanitation	426,673	-	-	426,673
Town-wide	873,736	-	-	873,736
Construction in Progress	-	1,780	-	1,780
Total General Capital Assets	13,684,955	621,904	-	14,306,859
Less: Accumulated Depreciation	(6,452,255)	(385,867)	-	(6,838,122)
Net General Capital Assets	<u>\$ 7,232,700</u>	<u>\$ 236,037</u>	<u>\$ -</u>	<u>\$ 7,468,737</u>

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



Proven Expertise and Integrity

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

Board of Selectmen
Town of Fryeburg
Fryeburg, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Fryeburg, Maine as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Fryeburg, Maine's basic financial statements, and have issued our report thereon dated May 30, 2019.

Internal Control Over Financial Reporting

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

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Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

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

Compliance and Other Matters

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

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
May 30, 2019

OPEN-ENDED AND CAPPED MONEY ARTICLES

In January 2005, Governor Baldacci signed into law LD 1. The goal of LD 1 was to lower Maine's state and local tax burden. The Municipal Property Tax Levy Limit was the result of LD 1. The Tax Levy Limit regulates the amount of money that municipalities can raise through property taxes. A municipality can go over its Property Tax Levy Limit by a majority vote of the legislative body, but only by a written ballot vote on a separate article. If the legislative body votes not to "exceed" or "increase" the limit, the amount raised over the limit cannot be spent. With the introduction of this new law in 2005, many municipalities changed from "open-ended" to "capped" articles to avoid exceeding their tax levy limit.

OPEN-ENDED VS. "CAPPED" MONEY ARTICLES PRESENTED BY MAINE MUNICIPAL ASSOCIATION

In designing the warrant for an open town meeting, the municipal officers will want to be aware that the amount voted, in most cases, cannot exceed the amount stated in an article, but that if no amount is stated then any amount can be inserted by amendment from the open town meeting floor.

Thus an article seeking an appropriation can be drafted and printed in open-ended form ("To see what sum the Town will vote to raise and appropriate") or with a cap or limit ("To see if the Town will vote to raise and appropriate the sum of \$10,000"). The first of these article forms can be amended from the floor to state any amount under the sun, while in the second the amount can be reduced by amendment but cannot be increased above the stated figure.

The town meeting warrant being the municipal officers' document, it is not clear that the voters can direct them in how they shall frame their articles. The municipal officers' power of choice may well be exclusive. Thus the municipal officers can consciously limit the flexibility of the voters in town meetings. The "capped" format gives some assurance to voters who read the warrant but do not attend the meeting. Assume, for example, that a voter reads a posted warrant for a special town meeting at which a single appropriation from surplus revenues is called for to support some relatively non-controversial purpose, and then the voter decides that he or she has no objection to an expenditure of up to the stated for the stated purpose and so will skip the meeting in reliance on the warrant. The "cap" assures this voter that if he or she goes fishing a majority of those present can in no event determine to spend more than the stated amount. The "capped" format is probably also occasionally used to limit the potential for having an intimidating or dominating "single-issue" faction who are determined to have their way spend exorbitantly.

The use of the "capped" format, although not believed to be a legal issue, may occasionally be a political one.

Warrant Explanation and Budgets for Fiscal Year 2019-2020		
ARTICLE 1.	Elect a Moderator for June 11th and 13th.	
ARTICLE 2.	Secret Ballot voting for two (2) Selectmen for 3-year terms and two (2) School Board Directors for 3-year terms.	
ARTICLE 3- ADMINISTRATION		
Salaries & Wages: Full-Time and Election Workers.	\$ 308,556	Town Manager, CEO/Assessor, Bookkeeper, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 28,455	Payroll taxes and workers compensation.
Health Insurance	\$ 94,495	Health Insurance for 6 full time staff.
Employees Costs	\$ 6,850	Travel, training, membership dues and code books.
Supplies	\$ 29,350	Postage, Registry fees (for filing liens, discharges, foreclosures), tax bills, town reports, cleaning supplies, office supplies, advertising notices, election supplies, check printing, certified mailers, receipt tape, print cartridges, toners, paper, etc.
Utilities	\$ 7,620	Electricity, heat, water, internet, telephone.
Repair & Maintenance	\$ 6,600	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 20,439	Annual municipal software license. Annual online website for assessing. Trio/O'Donnell Interface. Security system. Town web site. Postage meter rental. Computer Tech.
Total Administration	\$ 502,365	
ARTICLE 4 - Law Enforcement		
Salaries & Wages Full-Time	\$ 282,922	Police Chief, Lieutenant, Sargent and 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 131,050	Reserve shifts to cover vacations, sick time, river patrol, court, fair coverage and cleaning services.
Taxes, Workers Compensation	\$ 62,569	Payroll taxes and workers compensation.
Health Insurance	\$ 79,999	Health Insurance for 6 full time officers.
Employees Costs	\$ 12,340	Travel, training, dues, and subscriptions. Ammunition.
Supplies	\$ 10,200	Uniforms, postage, copier paper, computer and office supplies.
Utilities	\$ 7,955	Metro switch, 3 jet packs, cell phones, internet line, phone and fax line.
Repair & Maintenance	\$ 40,500	Gas for vehicles and boats. Parts and labor for 4 vehicles, 3 boats, 4 trailers. Equipment for cruisers.
Building Expense	\$ 1,000	Maintenance and repairs as needed per lease agreement.
Contractual Services	\$ 10,540	Police Software. Computer Tech Support.
Total Law Enforcement	\$ 639,075	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	\$ 92,820	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 15,200	Payroll taxes and workers compensation.
Health Insurance	\$ 27,792	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 5,550	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement.
Utilities	\$ 8,498	Heat, electricity, telephone and fax lines.
Repair & Maintenance	\$ 24,200	Equipment parts and repairs; backhoe, compactors, roll-off truck, fork lift, chipper. Propane, gas and diesel for various equipment. Basic building upkeep. Bushhog at old dump and transfer station.
Contractual Services	\$ 271,470	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
Total Solid Waste	\$ 446,280	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 262,118	Director & Assistant Public Works Director, 3 full-time crew, 1 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 59,052	Payroll taxes and workers compensation.
Health Insurance	\$ 60,627	Health insurance for 5 full time crew.
Employees Costs	\$ 1,300	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 97,300	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1,000 tons of salt, 1,500 yards sand. Signs. Uniforms.
Utilities	\$ 10,250	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 154,000	Vehicle and equipment parts and maintenance. (2) Wheelers; (2) International trucks; F250 and F350 trucks; loader; backhoe; chipper; grader; sweeper. Gas and diesel. Sidewalk repairs. Road maintenance. Patch, gravel and crack sealing.
Contractual Services	\$ 47,660	Sidewalk plowing, shoveling and sanding town office, library and brick building. Plowing: Main Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
Total Public Works	\$ 692,307	
ARTICLE 7 - MV4-1. BASE TRACTOR WITH MOWER, BLOWER, SANDER, SWEEPER		
<p>\$142,100 was approved at a special town meeting for the Town to pay 20% of the Sidewalk Grant received in 2012. The money has already been appropriated and is no longer needed because the state will pay 100% due to a federal grant they received. The Town will be responsible for maintenance of all new sidewalks built on Route 302. This unit will also do the roadside mowing and bush hogging we now contract to do. A temporary position is budgeted for 20 weeks at 40 hours per week.</p>		

ARTICLE 8- FIRE DEPARTMENT		
Salaries & Wages Full-Time and on-call firemen.	\$ 99,269	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 27,544	Payroll taxes and workers compensation.
Health Insurance	\$ 12,125	Health insurance for fire chief.
Employees Costs	\$ 4,830	Travel, training, dues & subscription. Hepatitis vaccines. Airpack physicals.
Supplies	\$ 7,425	Office and bathroom supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	\$ 11,265	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	\$ 40,300	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel. Repairs for Engine 91, 92 and 93.
Contractual Services	\$ 1,510	Software license. Computer Technical support. Fire extinguishers.
Total Fire Department	\$ 204,268	
ARTICLE 9 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 47,165	Full-time Librarian and two part time aids. Cleaning services.
Taxes, Workers Compensation	\$ 4,138	Payroll taxes and workers compensation.
Health Insurance	\$ 19,373	Health Insurance for full-time Librarian.
Employees Costs	\$ 145	Maine Library Association. Training and travel.
Supplies	\$ 13,550	Office and bathroom supplies. Books, programming and postage.
Utilities	\$ 7,470	Heat, water, electricity, telephone, fax.
Repair & Maintenance	\$ 2,500	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	\$ 695	Computer technician support. Copier Maintenance agreement.
Total Library	\$ 95,036	
ARTICLE 10 - RECREATION		
Salaries & Wages Full & Part Time	\$ 86,227	Recreation Director. Summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 13,122	Payroll taxes and workers compensation.
Health Insurance	\$ 12,125	Health insurance for Recreation Director.
Employee Costs	\$ 600	Travel and training.
Programs	\$ 3,650	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party; 6-week summer recreation program.
Repair & Maintenance	\$ 2,400	For field maintenance.
Total Recreation	\$ 118,124	We are estimating to receive \$20,000 from registration fees for the 6-week all day summer program.

ARTICLE 11 - Equipment Capital Reserve		
Administration: 3 ergonomic work stations and chairs.	\$	3,000
Fire Department: Knox boxes for E93 and E95.	\$	2,500
Recreation: Equipment replacement reserve. Reserve account balance \$847.	\$	2,000
Total Equipment Capital Reserve	\$	7,500
ARTICLE 12 - Fire Department Truck Fund Account		
The current truck fund balance is \$178,951. Adding \$25,000 will increase the balance to \$203,951.	\$	25,000
ARTICLE 13 - Vehicle Capital Reserve Account		
Police SUV and equipment \$46,000. Reserve account balance \$15,280.	\$	30,700
ARTICLE 14 - Road Capital Reserve Accounts		
The estimated project cost for Lovewell Pond Road and Battleground Road to reclaim, fine grade, add various depths of gravel, base pave 2" and gravel shoulders is \$490,000. We recommend approving \$300,000 in Article 14 for the Capital Roads budget and approve Article 15 to spend \$190,000 from the Credit Reserve Account. Approving Article 15 will not impact the mill rate.	\$	300,000
ARTICLE 15 - Credit Reserve Account		
Approving Article 15 will not impact the mill rate and will be used with the \$300,000 raised in Article 14 for the Capital Roads project. The Credit Reserve Balance will be approximately \$1,040,000 with the approval of Article 15 and Article 35.	\$	-
ARTICLE 16 - Saco Valley Fire Department		
Provides contract services from the Saco Valley Fire Department for first response in North Fryeburg and support as needed in the rest of the Town.	\$	31,425
ARTICLE 17 - Fryeburg Rescue		
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$	87,672
ARTICLE 18 - Debt Service		
Lease for Police Office space in Rescue Building.	\$1,250 per month.	\$ 15,000
2016 International Wheeler Cab/Chassis/Plow Equipment	Payment due November 2019. Final payment due November 2020.	\$ 35,117
2016 Caterpillar Loader, Model 430F2IT	Payment due November 3, 2019. Final payment due November 3, 2020.	\$ 24,086
Total Debt Service	\$	74,203

ARTICLE 19, 20, 21, 22 - Boards and Committees	
Appeals Board - Trainings and miscellaneous supplies	\$ 500
Planning Board - Contact with SMPDC to update zoning maps. Training, travel.	\$ 7,500
Selectmen - 5 stipends \$2,500 each. Taxes, Workers Comp, training, manuals.	\$ 14,576
Conservation Committee -Pollinator gardens at the boundary welcome signs, Library and Mt. Division Trail. Trail design.	\$ 1,500
Total	\$ 24,076
ARTICLE 23- Professional Services	
Legal services	\$ 20,000
Auditor - Annual Audit and consultations.	\$ 12,500
Town Web Site Design	\$ 5,000
Mapping	\$ 2,600
Total	\$ 40,100
ARTICLE 24 - General Assistance	
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	\$ 14,000
ARTICLE 25 - Civil Services	
Animal Control Officer	\$ 7,000
Taxes and Workers Compensation	\$ 751
Travel and training	\$ 1,200
Supplies	\$ 150
EMA Generator - Annual preventative maintenance contract for parts and labor for generator at Molly Ockett.	\$ 750
Tree Removal - Cutting and trimming of bad trees.	\$ 5,000
Street lights, Academy & Hemlock Bridge traffic lights and maintenance.	\$ 30,960
Hydrants	\$ 105,916
Total	\$ 151,727
ARTICLE 26 - Town Parks	
Electricity for Bradley Park outlets.	\$ 700
Portable toilets for Graustein Park, Weston's Beach, Canal Beach. Portable toilets put out year round at Jockey Cap. One extra for police during fair week.	\$ 3,200
General Parks maintenance. Battleground, Peary, Boy Scout, Frye Place, Krasker Landing & Jockey Cap and Weston's Beach.	\$ 2,000
Bradley Park maintenance.	\$ 2,000
Landscaping Projects	\$ 5,000
Graustein Park - Repair and maintenance as needed.	\$ 1,000
Eastman Park maintenance.	\$ 500
Total	\$ 14,400

ARTICLE 27 - Town Owned Buildings		
Old Town Garage. Electricity.	\$	200
C. A. Snow School property.	\$	5,000
Total	\$	5,200
ARTICLE 28 - Airport		
Eastern Slope Airport Authority. Funding to operate the Town owed airport.	\$	15,000
Total	\$	15,000
ARTICLE 29. Town Insurances		
Unemployment.	\$	10,000
Insurance: Property, Casualty, Bonding, Liability.	\$	53,000
Contingency Fund.	\$	20,000
Deferred Compensation Retirement.	\$	68,000
Total	\$	151,000
ARTICLE 30 - Social Service Agencies		
Appropriations for several Social Service Agencies to be approved by Selectmen	\$	10,000
Food Pantries	\$	7,500
Total Social Service Agencies	\$	17,500
ARTICLE 31 - Unclassified Service Organizations		
Harvest Hill Animal Shelter	\$	3,449
Fryeburg Fish & Game. Insurance for range.	\$	1,000
Maine Municipal Association. Annual dues.	\$	4,620
Southern Maine Planning & Development Commission. Annual dues.	\$	1,191
Saco River Corridor Commission	\$	300
Total	\$	10,560
ARTICLE 32 - Unclassified Events		
Flags and grave markers for Veteran's graves	\$	850
Memorial Day Parade	\$	500
Total	\$	1,350
ARTICLE 33 - Avesta Housing Development and the Town have signed a Purchase & Sale Agreement pending Town Meeting approval for Avesta to purchase the property for the purpose of creating senior housing.		
ARTICLE 34 - The Town owns a 1.93 acre parcel in Hiram Maine that was purchased and paid for by the ESAA to install an non-directional beacon that has been decommissioned and removed by FAA. FAA sets the guidelines for selling the property. The money received from the sale of the property will be in a reserve account and can only be used for Airport operations. The Town cannot use the money for any other purpose.		

ARTICLE 35 - Approving to spend \$175,000 from the Credit Reserve Account will not impact the mill rate because money will not need to be raised. This will pay for the cost of the Revaluation and Tax Map revisions. The Credit Reserve Balance will be approximately \$1,040,000 with the approval of Article 15 and Article 35.

ARTICLE 36 through 42 - An explanation of the revisions to the ordinances in Articles 36 through 42 is written below each warrant article. Copies of all ordinance revisions are available at the town office.

ARTICLE 43 - In accordance with the Fund Balance Policy, any fund balance in excess of 15% will be put in a Credit Reserve Account for unexpected occurrences. A majority vote of the Selectmen shall be needed to authorize expenditures up to a maximum of \$5,000 for each occurrence and an overall maximum of \$25,000 is allowed per fiscal year. A vote by the legislative body is needed to expend above the \$25,000.

ARTICLE 44 - Approval of the article is required to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers Club.

ARTICLE 45 - We pay the Town of Conway \$5,000 from franchise fees received from Charter Communications per year to provide us with broadcasting and viewing time on Channel 3.

ARTICLE 46 - Approval of this article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.

ARTICLE 47 - Establishes due dates to collect taxes twice a year. Collecting taxes in April and October allows 6 months between due dates. This provides a good balance in maintaining cash flow without the need to borrow. The 9% interest rate applies only to the 2020 taxes. This rate is set by the State Treasurer and the interest is collected as revenue and used to reduce the mill rate.

ARTICLE 48 - No interest will be paid on abated taxes or on overpayment of taxes for the 2020 year pursuant to 36 M.R.S.A. §506 (A).

ARTICLE 49 - Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

ARTICLE 50 - Allows the Selectmen to accept gifts of money, donations, real or personal property, pass thru funds, grants and apply for grants that don't require legislative body approval.

ARTICLE 51 - Allows the Selectmen to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

ARTICLE 52 - Allows the Selectmen to sell items no longer useful or needed. Normal items would include vehicles and equipment.

ARTICLE 53- Allows using all non-dedicated revenues to reduce the property tax commitment.

ARTICLE 54 - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2019. Approval of this article will prevent having a special town meeting before June 30, 2019.

ARTICLE 55 - Approving this article is required in the event the tax commitment is greater than the property tax levy limit. Voting on this article by secret ballot is required by State law.

**TOWN OF FRYEBURG
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT**

Tuesday, June 11, 2019
and
Thursday, June 13, 2019

Secret Ballot Election June 11, 2019 from 8:00 a.m. to 8:00 p.m.
American Legion, 47 Bradley Street

[illegible]

Town Meeting June 13, 2019
6 p.m.
Leura Hill Eastman Performing Arts Center
18 Bradley Street

To Joshua Potvin, a Constable of the Town of Fryeburg, in the County of Oxford, State of Maine:

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the American Legion in said Town on Tuesday, the 11th day of June, A.D. 2019 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet at the Leura Hill Eastman Performing Arts Center, 18 Bradley Street in said Town on Thursday the 13th day of June, 2019 at 6 p.m., then and there to act on **Article 3 through 55** as set out below, to wit:

Article 1. To elect a moderator to preside at said meeting to vote by written ballot.

Article 2. To elect all municipal officers and school committee members as are required to be elected.

Article 3. To see if the Town will vote to raise and appropriate the sum of \$502,365 for the Administration Account.

Selectmen recommend:	4-0	\$502,365
Budget Committee:	5-0	\$502,365
Last Year Appropriated:		\$476,633

Article 4. To see if the Town will vote to raise and appropriate the sum of \$639,075 for the Law Enforcement Account.

Selectmen recommend:	4-0	\$639,075
Budget Committee:	5-0	\$639,075
Last Year Appropriated:		\$614,777

Article 5. To see if the Town will vote to raise and appropriate the sum of \$446,280 for the Solid Waste Department Account.

Selectmen recommend:	4-0	\$446,280
Budget Committee:	5-0	\$446,280
Last Year Appropriated:		\$428,332

Article 6. To see if the Town will vote to raise and appropriate the sum of \$692,307 for the Public Works Department Account.

Selectmen recommend:	4-0	\$692,307
Budget Committee:	5-0	\$692,307
Last Year Appropriated:		\$714,521

- Article 7.** To see if the Town will vote to spend the sum of \$142,100 from the MDOT Sidewalk Project Match Account to use toward the purchase of a Maclean MV4.1 Base Tractor with a 14' finishing mower, 50" ribbon blower, 5/8 yard sander, and 60" sweeper.
Selectmen recommend: 3-1
- Article 8.** To see if the Town will vote to raise and appropriate the sum of \$204,268 for the Fryeburg Fire Department Account.
Selectmen recommend: 3-0-1 \$204,268
Budget Committee: 4-0-1 \$204,268
Last Year Appropriated: \$187,863
- Article 9.** To see if the Town will vote to raise and appropriate the sum of \$95,036 for the Library Account.
Selectmen recommend: 4-0 \$95,036
Budget Committee: 3-2 \$95,036
Last Year Appropriated: \$80,199
- Article 10.** To see if the Town will vote to raise and appropriate the sum of \$118,124 for the Recreation Department.
Selectmen recommend: 4-0 \$118,124
Budget Committee: 5-0 \$118,124
Last Year Appropriated: \$105,493
- Article 11.** To see if the Town will vote to raise and appropriate the sum of \$7,500 for the Equipment Capital Reserve Account.
Administration Equipment \$ 3,000
Fire Department Equipment \$ 2,500
Recreation Department \$ 2,000

Selectmen recommend: 4-0 \$ 7,500
Budget Committee: 5-0 \$ 7,500
Last Year Appropriated: \$17,200
- Article 12.** To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Fire Department Truck Fund Account.
Selectmen recommend: 4-0 \$25,000
Budget Committee: 5-0 \$25,000
Last Year Appropriated: \$25,000
- Article 13.** To see if the Town will vote to raise and appropriate the sum of \$30,700 for Police Vehicle Capital Reserve Account.
Selectmen recommend: 4-0 \$30,700
Budget Committee: 5-0 \$30,700
Last Year Appropriated: \$36,000

- Article 14.** To see if the Town will vote to raise and appropriate the sum of \$300,000 for the Roads Capital Reserve Account for Phase I of Battleground Road and Phase II of Lovewell Pond Road to reclaim, gravel and base pave.
 Selectmen recommend: 4-0 \$300,000
 Budget Committee: 5-0 \$300,000
 Last Year Appropriated: \$250,000
- Article 15.** To see if the Town will vote to spend \$190,000 from the Credit Reserve Account for Phase I of Battleground Road and Phase II of Lovewell Pond Road to reclaim, fine grade, gravel and base pave.
 Selectmen recommend: 4-0 \$190,000
- Article 16.** To see if the Town will vote to raise and appropriate the sum of \$31,425 for the Saco Valley Fire Department.
 Selectmen recommend: 4-0 \$31,425
 Budget Committee: 5-0 \$31,425
 Last Year Appropriated: \$27,400
- Article 17.** To see if the Town will vote to raise and appropriate the sum of \$87,672 for Fryeburg Rescue.
 Selectmen recommend: 4-0 \$87,672
 Budget Committee: 3-0-2 \$87,672
 Last Year Appropriated: \$78,943
- Article 18.** To see if the Town will vote to raise and appropriate the sum of \$74,203 for the Debt Service Account.
 Selectmen recommend: 4-0 \$ 74,203
 Budget Committee: 5-0 \$ 74,203
 Last Year Appropriated: \$416,618
- Article 19.** To see if the Town will vote to raise and appropriate the sum of \$500 for the Board of Appeals Account.
 Selectmen recommend: 4-0 \$500
 Budget Committee: 5-0 \$500
 Last Year Appropriated: \$500
- Article 20.** To see if the Town will vote to raise and appropriate the sum of \$7,500 for the Planning Board Account.
 Selectmen recommend: 4-0 \$ 7,500
 Budget Committee: 4-0-1 \$ 7,500
 Last Year Appropriated: \$ 1,000
- Article 21.** To see if the Town will vote to raise and appropriate the sum of \$14,576 for the Board of Selectmen Account.
 Selectmen recommend: 4-0 \$14,576
 Budget Committee: 5-0 \$14,576
 Last Year Appropriated: \$14,536

Article 22. To see if the Town will vote to raise and appropriate the sum of \$1,500 for the Conservation Committee Account.

Selectmen recommend:	3-0-1	\$ 1,500
Budget Committee:	5-0	\$ 750
Last Year Appropriated:		\$ 500

Article 23. To see if the Town will vote to raise and appropriate the sum of \$40,100 for the Professional Services Account.

Legal Services	\$20,000
Auditing Services	\$12,500
Town Web Site Design	\$ 5,000
Mapping Services	\$ 2,600

Selectmen recommend:	4-0	\$40,100
Budget Committee:	5-0	\$40,100
Last Year Appropriated:		\$35,100

Article 24. To see if the Town will vote to raise and appropriate the sum of \$14,000 for the General Assistance Account.

Selectmen recommend:	4-0	\$14,000
Budget Committee:	5-0	\$14,000
Last Year Appropriated:		\$14,000

Article 25. To see if the Town will vote to raise and appropriate the sum of \$151,727 for the Civil Services Account.

Animal Control	\$ 9,101
Generator Maintenance	\$ 750
Tree Removal	\$ 5,000
Street and Traffic Lights	\$ 30,960
Hydrants	\$105,916

Selectmen recommend:	4-0	\$151,727
Budget Committee:	5-0	\$151,727
Last Year Appropriated:		\$153,885

Article 26. To see if the Town will vote to raise and appropriate the sum of \$14,400 for the maintenance and electricity of Town Parks.

Selectmen recommend:	4-0	\$14,400
Budget Committee:	5-0	\$14,400
Last Year Appropriated:		\$14,650

Article 27. To see if the Town will vote to raise and appropriate the sum of \$5,200 for the annual expenses for Town Buildings.

Old Town Garage	\$ 200
C. A. Snow School Property	\$5,000

Selectmen recommend:	4-0	\$ 5,200
Budget Committee:	5-0	\$ 5,200
Last Year Appropriated:		\$10,930

Article 28. To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Airport.

Selectmen recommend:	3-1	\$15,000
Budget Committee:	5-0	\$15,000
Last Year Appropriated:		\$15,000

Article 29. To see if the Town will vote to raise and appropriate the sum of \$151,000 for Unclassified Town Insurance Accounts.

Unemployment	\$10,000
Property, Casualty, Bonding, Liability	\$53,000
Contingency	\$20,000
Retirement	\$68,000

Selectmen recommend:	4-0	\$151,000
Budget Committee:	5-0	\$151,000
Last Year Appropriated:		\$160,000

Article 30. To see if the Town will vote to raise and appropriate the sum of \$17,500 for Social Service Agencies.

Social Service Agencies	\$10,000
Food Pantries	\$ 7,500

Selectmen recommend:	4-0	\$17,500
Budget Committee:	5-0	\$17,500
Last Year Appropriated:		\$17,500

Article 31. To see if the Town will vote to raise and appropriate the sum of \$10,560 for Unclassified Service Organizations.

Harvest Hill Animal Shelter	\$3,449
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,620
Southern Maine Planning/Development	\$1,191
Saco River Corridor Commission	\$ 300

Selectmen recommend:	4-0	\$10,560
Budget Committee:	5-0	\$10,560
Last Year Appropriated:		\$10,232

Article 32. To see if the Town will vote to raise and appropriate the sum of \$1,350 for Unclassified Events.

Memorial Day Parade \$500

Markers and Flags for Veteran's Graves \$850

Selectmen recommend: 4-0 \$1,350

Budget Committee: 5-0 \$1,350

Last Year Appropriated: \$1,350

Article 33. To see if the Town will authorize the Board of Selectmen to sell the C. A. Snow School property to Avesta Housing Development Corporation pursuant to the terms of a certain Purchase & Sale Agreement dated February 28, 2019. A copy of the Purchase & Sale Agreement is posted and available at the Town Office.

Article 34. To see if the Town will authorize the Board of Selectmen to sell a certain parcel of land comprising of 1.93 acres in Hiram, Maine when the parcel is released from FAA obligations. This was the former site of a Federal Aviation Administration (FAA) owned and maintained Non-Directional Beacon (NDB) that has been decommissioned and removed by the FAA. The Airport no longer has any use for parcel #R13-0044-0A. The proceeds from the sale to be set aside in a reserve account for the specific use of Airport operations.

Article 35. To see if the Town will vote to spend \$175,000 from the Credit Reserve Account to pay for the Town Property Revaluation and Tax Map Conversion.
Selectmen recommend: 4-0

Article 36. Shall the Town vote to enact revisions to the Town of Fryeburg Special Amusement Ordinance, Article II, Section 1.E as shown below?

E. The fee for a special amusement permit shall be ~~\$100.00~~ paid when the application is submitted. The Board of Selectmen will annually set the fee amount. If they fail to set the fees, those established for the prior year continue in effect.

Explanation: This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing.

Article 37. Shall the Town vote to enact revisions to the Town of Fryeburg Mobile Vending Ordinance, Article III, Section 1.D & E as shown below?

D. The fee for a mobile vendor license shall be ~~\$100.00~~ paid when the application is submitted. The Board of Selectmen will annually set the fee

amount. If they fail to set the fees, those established for the prior year continue in effect.

E. The Board of Selectmen shall, prior to granting a permit and after reasonable notice to the public and the applicant, hold a public hearing within 30 days of the date the request was received, at which the testimony of the applicant and that of any interested member of the public shall be taken. ~~The notice to the public will be paid for by the applicant.~~

Explanation: This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing. This will also create a consistent and streamlined process for collecting fees and posting hearing notices.

Article 38. Shall the Town vote to enact revisions to the Town of Fryeburg Mass Gathering Ordinance, Article II, Section 1 and Section 2?

An attested copy of the full text of these ordinance sections, with revisions highlighted, is on file at the Town Office.

Explanation: This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing.

Article 39. Shall the Town vote to enact revisions to the Town of Fryeburg Adult Use Marijuana Cultivation, Products Manufacturing, & Testing Ordinance, Article II, Section 1.F & J as shown below?

F. ~~The fee for a marijuana business license shall be \$250. The marijuana business license fee shall be paid when the application is submitted. The Board of Selectmen will annually set the fee amount. If they fail to set the fees, those established for the prior year continue in effect.~~

J. An adult use marijuana license shall be valid for 1 year and must be renewed annually ~~for a fee of \$250~~. Application for renewal of licenses shall be made no later than 60 days prior to the expiration of the existing marijuana license. The renewal license shall be issued in the same manner as for the original application under this ordinance.

Explanation: This will allow the Selectmen to more easily adjust fees as needed to cover the Town's cost for reviewing the application and for administrative procedures such as making copies and posting notice of public hearing.

- Article 40.** Shall the Town vote to enact revisions to Land Use Ordinance Section 5.B by adding subsection 27. Medical Use Marijuana Operations; Section 17 by adding subsection Z. Medical Use Marijuana Operations; and Section 25 by adding and amending definitions related to both adult use and medical marijuana?

An attested copy of the full text of these ordinance sections, with revisions highlighted, is on file at the Town Office.

Explanation: Per recent revisions to State statute Towns must opt-in to allowing certain medical marijuana uses. These ordinance revisions serve to establish where in town certain medical marijuana uses are allowed and create standards that such medical marijuana uses must meet to operate. The definitions serve to add necessary definitions and clarify the difference between medical marijuana uses and adult use marijuana uses.

- Article 41.** Shall the Town vote to enact revisions to Land Use Ordinance Section 17.Y Adult Use Marijuana Operations?

An attested copy of the full text of these ordinance sections, with revisions highlighted, is on file at the Town Office.

Explanation: The purpose of these revisions is to add language to clearly differentiate between adult use marijuana operations and medical marijuana operations as well as to add a required setback between adult use marijuana operations and churches and public parks.

- Article 42.** Shall the Town vote to enact revisions to the Town of Fryeburg Adult Use Marijuana Cultivation, Products Manufacturing, & Testing Ordinance?

An attested copy of the full text of these ordinance sections, with revisions highlighted, is on file at the Town Office.

Explanation: The purpose of these revisions is to add language to clearly differentiate between adult use marijuana operations and medical marijuana operations as well as to add a required setback between adult use marijuana operations and churches and public parks.

- Article 43.** To see if the Town will vote to authorize the Selectmen to carry forward any fund balance in excess of 15%, in accordance with the Fund Balance Policy, to a Credit Reserve Account, and to authorize the Selectmen to transfer up to \$5,000 for any single occurrence, with a maximum not to exceed \$25,000 in a fiscal year, to be used for unexpected occurrences that shall require the majority vote of the Selectmen.

- Article 44.** To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Sno-Goers

Club for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Selectmen to enter into an agreement with the Club, under such terms and conditions as they deem advisable, for that purpose.

- Article 45.** To see if the Town will vote to appropriate \$5,000 from the cable franchise fee received from Charter Communications to The Town of Conway for the continued coverage of Fryeburg municipal meetings and other Fryeburg events; and to authorize the municipal officers to enter into an agreement with The Town of Conway, under such terms and conditions as the municipal officers deem advisable, for that purpose.
- Article 46.** To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes not yet committed, and pay no interest on those prepayments, pursuant to 36 M.R.S.A. §506.
- Article 47.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2019 and April 15, 2020 as the due dates. Interest will be charged on each of the unpaid balances at 9% annually after October 15, 2019 and April 15, 2020, respectively.
- Article 48.** To see if the Town will vote to pay no interest on abated taxes or on overpayment of taxes for the tax year 2020 pursuant to 36 M.R.S.A. §506 (A).
- Article 49.** To see if the Town will permit the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.
- Article 50.** To see if the Town will vote to authorize the Selectmen to accept gifts of money, donations, real or personal property or pass thru funds; and to apply for and receive any and all grant funds which the Selectmen determine to be in the best interest of the Town.
- Article 51.** To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon; on such terms as they deem advisable, and to give public notice of sale and solicit sealed bids in a local newspaper, and execute a quitclaim deed without covenants; but before sale, if the former owner or owners of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute a quitclaim deed without covenants to sell and convey the property to him or her.
- Article 52.** To see if the Town will vote to authorize the Selectmen to dispose of Town owned personal property with a value of \$25,000 or less, under such terms and conditions as they deem advisable.

- Article 53.** To see if the Town will vote to appropriate all undesignated revenues, to include, but not limited to: Excise Tax, Tree Growth Reimbursement, Veteran Exempt Reimbursement, Boat Excise Tax, Building Permit Fees, State Road Assistance, Town Agent Fees, Town Clerk Fees, Plumbing & Building Permit Fees, Revenue Sharing, and Miscellaneous Revenues to be used to reduce the property tax commitment.
- Article 54.** To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2019.
- Article 55.** To see if the Town will vote to increase the property tax levy established for the Town of Fryeburg by Maine State Law LD1 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. By State Law, the vote on this article must be by written ballot.

Note: It is not projected that the Town's budget will exceed tax levy limits established by State law, but as a preventative housekeeping action it is recommended the Town vote to approve.

Dated this **9th** day of **May, 2019** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS
TOWN OF FRYEBURG**

Richard Eastman, Chairman 
 Thomas Klinepeter 
 Richard Murray 
 Kimberly Clarke 
 Thomas Kingsbury 

A TRUE COPY:

ATTESTED BY:  DATE 5/10/2019
 Theresa Shaw, Town Clerk, Fryeburg, Maine

IMPORTANT INFORMATION

Town Office Hours

Sunday.....Closed
Monday.....8:00 A.M. – 4:00 P.M.
Tuesday.....8:00 A.M. – 4:00 P.M.
Wednesday.....8:00 A.M. – 4:00 P.M.
Thursday.....12:00 P.M. – 6:30 P.M.
Friday.....8:00 A.M. – 4:00 P.M.
Saturday.....Closed

The Town Office, Library and Public Works will be closed for the following holidays:

July 4, 2019 – Independence Day	September 2, 2019 – Labor Day
October 14, 2019 – Columbus Day	November 11, 2019 – Veteran's Day
November 28 & 29, 2019 – Thanksgiving	December 25, 2019 – Christmas
January 1, 2020 – New Years Day	January 22, 2020 – Martin Luther King
February 17, 2020 – Presidents Day	May 25, 2020 – Memorial Day

Transfer Station Hours

Sunday.....7:00 A.M. – 4:00 P.M.
Monday.....7:00 A.M. – 4:00 P.M.
Tuesday.....Closed
Wednesday.....7:00 A.M. – 4:00 P.M.
Thursday.....Closed
Friday.....Closed
Saturday.....7:00 A.M. – 4:00 P.M.

The Transfer Station will be closed for the following holidays:

September 2, 2019 – Labor Day	October 14, 2019 – Columbus Day
November 11, 2019 – Veteran's Day	December 25, 2019 – Christmas
January 1, 2020 – New Years Day	January 22, 2020 – Martin Luther King
February 17, 2020 – Presidents Day	April 12, 2020 – Easter
May 25, 2020 – Memorial Day	

IMPORTANT INFORMATION

Town Department Telephone Numbers and Contact Information

Town Office.....935-2805 935-6008 (fax)
Town Email/Web Site.....townmanager@fryeburgmaine.org / www.fryeburgmaine.org
Town Garage.....935-2772 / publicworks@fryeburgmaine.org
Transfer Station.....935-2660 / publicworks@fryeburgmaine.org
Recreation Dept.....935-3933 / www.fryeburgrecreationdepartment.org
Police Dept.....935-3323 or 911 / chief@fryeburgmaine.org
Fire Dept.....935-2615 or 911 / fryefire@fryeburgmaine.org
Fryeburg Rescue.....935-3024 or 911 / www.fryeburgrescue.com
Fryeburg Library.....935-2731 / library@fryeburgmaine.org
Animal Control.....890-2211

Dates to Remember – 2019/2020

June 11, 2019.....Local Elections
June 13, 2019.....Town Meeting
Sept. 29 – Oct 6, 2019.....Fryeburg Fair
October 15, 2019.....1st Half of taxes due
October 15, 2019.....Dog licenses can be renewed
November 5, 2019.....Election Day
December 31, 2019.....Dog licenses expire
February 1, 2020.....Dog license late fee of \$25 charged
April 1, 2020.....Homestead & Veterans Exemption Applications due
April 15, 2020.....2nd Half of taxes due

General Assistance Information

The municipality of Fryeburg administers a General Assistance Program to help people in emergencies. You may be eligible even if you work or receive other benefits such as food stamps, Veterans' benefits, or Social Security income. To request General Assistance, please contact the General Assistance Administrator at 935-2805 during the Town Office hours. Your application must be accepted for review and you may be denied for help if you do not meet the guidelines for the program. The application is private and confidential. In an emergency, applicants may contact the Fryeburg Police Department 935-3323.

A Resource Directory of Community Services is available at the Town Office. Below are some helpful numbers:

Brownfield Food Pantry.....935-2333	WIC.....1-800-437-9300
Food Stamps Oxford County.....744-1200	Meals on Wheels.....1-800-427-7411
Community Concepts.....743-7716	HEAP- Fuel Assistance.....795-4065
Western Maine Transportation Services.....1-800-339-9687	
Department of Health and Human Services.....774-1250	

Maine 211: Dial 211 for connections to health and human services in your community.

Please Keep This Report and Bring it to Town Meeting