

The University of Maine

**DigitalCommons@UMaine**

---

Maine Town Documents

Maine Government Documents

---

2019

## Town of Fryeburg Maine Annual Report 2019

Fryeburg, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

---

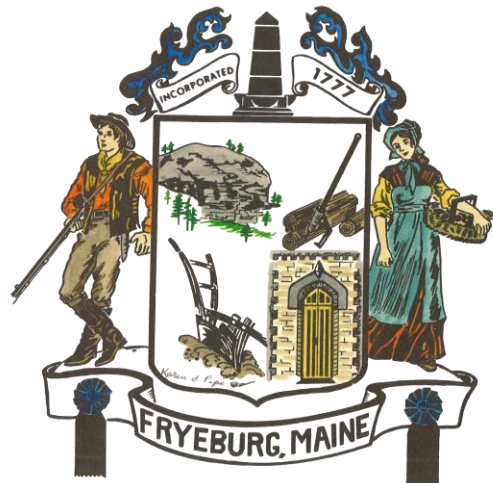
This Town Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact [um.library.technical.services@maine.edu](mailto:um.library.technical.services@maine.edu).

# TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

*Founded by General Joseph Frye*



## 148<sup>th</sup> ANNUAL REPORT

For Fiscal Period

July 1, 2018 through June 30, 2019



## TABLE OF CONTENTS

Dedication .....	2
<b>Administration</b>	
Town Employees .....	3
Municipal Officers .....	4
Governor Mills Report .....	6
United States Congress Information .....	7
Senator Collins Report .....	8
Senator King Report .....	9
Congressman Jared Goldman Report .....	10
Maine Legislature Contact Information .....	11
District Congressman Golden Report .....	12
State Representative Wadsworth Report .....	13
<b>Department Reports</b>	
Town Manager .....	14
Select Board .....	16
Library .....	17
Recreation .....	19
Registrar of Voters .....	20
Clerk .....	21
Rescue .....	22
Police .....	23
Code Enforcement .....	25
Fire & EMA .....	25
Assessor .....	28
Public Works .....	28
<b>Board/Committee &amp; Miscellaneous Reports</b>	
Bradley Park .....	29
Conservation Committee .....	29
Eastern Slope Airport Authority .....	31
Cemetery .....	32
Tree Warden .....	32
Board of Appeals .....	33
Planning Board .....	33
Saco Valley Fire .....	34
Oxford County Sheriff .....	35
Saco River Corridor Commission .....	38
<b>Tax and Financial Information</b>	
Unpaid Taxes 2019-2015 .....	39
Unpaid Personal Property Taxes 2018-2014 .....	41
Auditor's Report .....	43
Capped Money Articles Information .....	141
Warrant Explanation & Budget .....	142
Town Meeting Warrant .....	148
<b>Miscellaneous Information</b>	
Town Information and Contact Information .....	158
Absentee Ballot .....	Last page

# Dedication



Ed and Diane Jones have always been at the heart of the Town of Fryeburg. Together, they have been instrumental in public service, whether it be serving on the board of selectmen, preserving town history, or a construction project for the townspeople. Their many years of dedication to our town represent the best in public service and have always set an example for others.

Ed and Diane have both served as selectmen for the town, as well as on various boards and committees; tackling issues that were important to the town. Installing new street signs, developing the new transfer station, and clearing the way for historic preservation were only a handful of their accomplishments. Both were very involved in the Fryeburg Historical Society for many years, resulting in a historical museum and research library that is unmatched in the region. Ed and Diane were also involved in constructing the gazebo in Bradley Park, revitalizing the town cemeteries, and participating in the Main Street '90 project led by Maine Governor John McKernan. They were also involved with the Fryeburg Fair working for 27 years as curators in the museum area. Diane has been directly involved with historic preservation in Fryeburg, allowing townspeople to enjoy the rich history that our town has, whether it be exploring the historical society museum, or browsing through thousands of obituaries and family genealogies. Ed also helped build the new Harvest Hills Animal Shelter and the replica of the Fryeburg Horse Railroad which can be seen rolling through town for special events.

The Town of Fryeburg dedicates this year's town report to Ed and Diane and thank them for their many years of service and dedication to our town. Ed passed away on May 13, 2019. Diane continues to reside in Fryeburg, where she continues her interest in local history.

## TOWN EMPLOYEES

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

Fire Department	
Fire Chief/EMA Director	Andrew Dufresne
Deputy Fire Chief/Assistant EMA Director	Chet Charette
Deputy Fire Chief	George Walker

Police Department	
Police Chief	Joshua Potvin
Police Lieutenant	Michael McAllister
Police Sergeant	Heidi Johnston
Patrol Officer	Krista Lee
Patrol Officer	George Walker
Patrol Officer	Henry Small
Reserve Officer	Matt Dahms
Reserve Officer	Joseph Bubar
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Harry Sims
Reserve Officer	Timothy Libby
Reserve Officer	William Watson
Reserve Officer	Spencer Teixeira
Reserve Officer	Eric Marcotte
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
Public Works Assistant Director	Lester France
Road Laborer/Equipment Operator	Jason Cummings
Road Laborer/Equipment Operator	Matt Jensen
Road Laborer/Equipment Operator	Mitchell Sparks
Transfer Station Attendant	Donald Meeken
Transfer Station Attendant	Jeffrey Leonard
Seasonal Equipment Operator	Stephen Burke

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

Recreation	
Recreation Director	Rick Buzzell

## 2019 MUNICIPAL OFFICERS

### Elected Officials

<b>Select Board</b>	<b>3 Year Term</b>
Thomas Klinepeter	2022
Kimberly Clarke	2020
Richard Murray	2020
Thomas Kingsbury	2021
Jim Dutton	2022
<b>School Board</b>	<b>3 Year Term</b>
Marie Struven	2020
Kim DeVries	2020
Allison Leach	2021
Mary DiNucci	2021
Nicole Goggin, Alternate	2021
Linda Card	2022

### Appointed Officials

#### **Town Manager, Road Commissioner,**

#### **Assessors' Agent**

Katie Haley

#### **Bookkeeper, Treasurer, Tax Collector**

Sharon Chammings

#### **Town Clerk**

Theresa Shaw

#### **Deputy Clerk, Registrar of Voters/ GA Administrator**

Kelly Woitko

#### **Chief of Police**

Joshua Potvin

#### **Police Lieutenant**

Michael McAllister

#### **Police Sergeant**

Heidi Johnston

#### **Police Officers**

Krista Lee

George Walker

Henry Small

#### **Fire Chief**

Andrew Dufresne

#### **Deputy Fire Chief**

Chet Charette

George Walker

#### **Reserve Police Officers**

Dale Stout

Joshua Gryzb

Timothy Libby

Joseph Bubar

William Watson

Harry Sims

Spencer Teixeira

Matt Dahms

#### **Fire Warden**

Andrew Dufresne

George Walker - Deputy

Eric Meltzer - Deputy

Gay Kiesman - Deputy

**Animal Control Officer**

Kathleen Hathaway  
Cynthia Eaton, Deputy

**Tree Warden**

Richard Andrews II

**Code Enforcement Officer/Local Plumbing  
Inspector**

John Wiesemann

**Assistant Bookkeeper, Local Health  
Officer**

Ruth Antonucci

**Planning Board**

Edward Price - 2020  
Patrick Emery - 2020  
Edythe Kizaki - 2020  
Tom Rebmann - 2022  
Charles Buterbaugh - 2022

**Board of Appeals**

Christopher DeVries - 2020  
Judy Redding - 2020  
Toby Veno - 2020  
Kristine Gould - 2021

**Bradley Park Committee**

George Weston  
Stephanie Hastings  
Richard Andrews II  
Ralph Smith  
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  
Nora Schwarz

**Budget Committee**

Patrick Emery  
James Tyrrell  
Edward Price  
Michiaye Harper

**Conservation Committee**

Abigail King  
Allison Leach  
Nels Liljedhal  
Sherri Billings  
Steve Caffrey

**Eastern Slope Airport Auth.**

Gene Bergoffen  
Don Thibodeau  
Elbridge Russell  
Eric Meltzer





Janet T. Mills  
GOVERNOR

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

Dear Friends:

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

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

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

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

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

Thank you,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER

## 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 2<sup>nd</sup> 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>

SUSAN M. COLLINS  
MAINE

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

United States Senate  
WASHINGTON, DC 20510-1904

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

Dear Friends,

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

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

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

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

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

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

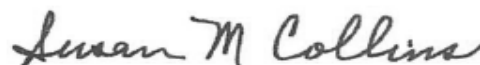
Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

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

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

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

Sincerely,



Susan M. Collins  
United States Senator



## United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear friends,

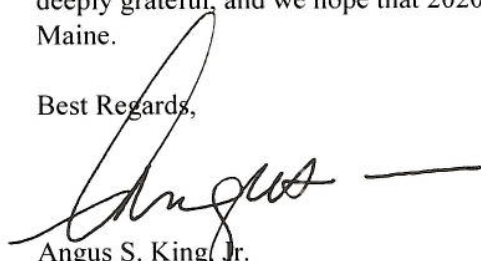
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

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

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

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

Washington Office  
1223 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-2943  
[www.golden.house.gov](http://www.golden.house.gov)



Committee on Armed Services

Committee on Small Business

Chairman, Subcommittee on Contracting  
and Infrastructure

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

Dear Friends,

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

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

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

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

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

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

Respectfully,

Jared Golden  
Member of Congress

6 State Street, Suite 101  
Bangor, ME 04101  
Phone: (207) 249-7400

7 Hatch Drive, Suite 230  
Caribou, ME 04736  
Phone: (207) 492-6009

179 Lisbon Street  
Lewiston, ME 04240  
Phone: (207) 241-6767

## 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](mailto:Nathan.wadsworth@legislature.maine.gov)

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

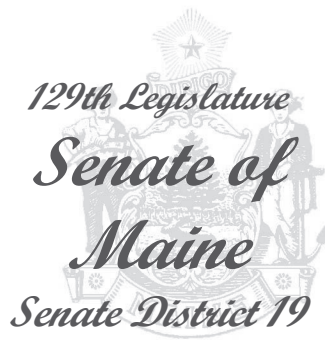
### **State Senator: James Hamper**

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](mailto:james.hamper@legislature.maine.gov)

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



**Senator James M. Hamper**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505  
[James.Hamper@legislature.maine.gov](mailto:James.Hamper@legislature.maine.gov)

**Appropriations and Financial Affairs**  
Ranking Member

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

Again, thank you for electing me to serve you in the State Senate. The 129<sup>th</sup> Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or [James.Hamper@legislature.maine.gov](mailto:James.Hamper@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

James M. Hamper  
State Senator





## HOUSE OF REPRESENTATIVES

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

### **Nathan J. Wadsworth**

P.O. Box 321  
Cornish, ME 04020  
Residence: (207) 838-7451  
[Nathan.Wadsworth@legislature.maine.gov](mailto:Nathan.Wadsworth@legislature.maine.gov)

January 2020

Town of Fryeburg  
16 Lovewell Pond Rd.  
Fryeburg, ME 04037

Dear Friends and Neighbors,

I would first like to thank the residents of Fryeburg for giving me the opportunity to serve as your State Representative for House District 70. It is an honor and privilege to serve as your voice in Augusta.

During the last session which concluded in June, the Legislature was able to provide much needed property tax relief measures such as increasing the homestead exemption and revenue sharing. Other accomplishments included the reaffirmation of Maine's health coverage law, a new law that protects those with pre-existing conditions and the ability to keep children on insurance policies until age 26.

The second Legislative session of the 129<sup>th</sup> Legislature begins in January and it is my belief that we must focus on policies that benefit all of Maine. I'll continue to advocate for an efficient, effective, and affordable state government that cares for our most vulnerable and needy citizens.

In an effort to stay in contact with my constituents, I continue to send weekly updates via e-mail and facebook throughout the year regarding current state news. If you wish to receive these updates, please contact at me  
[Nathan.Wadsworth@legislature.maine.gov](mailto:Nathan.Wadsworth@legislature.maine.gov).

Again, thank you for giving me the opportunity to serve you at our State Capitol.

Sincerely,

A handwritten signature in black ink that reads "Nathan J. Wadsworth".

Nathan J. Wadsworth  
State Representative

District 70 Brownfield, Fryeburg, Hiram, Lovell (part) and Porter



## **Town Manager's Report For 2019**

Dear Fryeburg Citizens,

As I first sat down to write this Town Managers Report, I had been in the Town Manager position for approximately 7 months. It had been an interesting and exciting few month's as I transitioned from my role as the Assessor/Code Enforcement Officer to the Town Manager. I am very grateful for the support of the Select Board, the Town employees and many Fryeburg residents; it has made the transition enjoyable. There were many upcoming events and small town improvements that I was going to be excited to report about; the Recreation Economy for Rural Communities Planning Workshop, a planned community AARP sponsored document "Shredding Event", the implementation of Paint Care disposal system at the Transfer Station and the new and improved Town Website.

Then we were confronted with a serious pandemic and everything changed. I am hopeful that by the time people read this we are all able to travel about freely and that local businesses are back open to full capacity; however, I am not sure that will be the case. This certainly presented challenges to the Town. From an operations standpoint, a decision was made to close town buildings to the public and stagger our staff so that if there was an illness related to COVID-19, then we could still operate. So many aspects of town government are considered essential and we have a serious responsibility to provide services; keeping roads maintained, sustaining public safety, offering waste disposal and administering General Assistance to name a few. We have now re-opened to the public with precautions in place and it is nice to see people again, even if we are all wearing face masks.

I received many calls from people who were understandably worried about getting their tax payments in by the April 15<sup>th</sup> due date, especially businesses. While the questions were fair and fathomable, there is little latitude to changing the tax due dates once set. These are set annually by the Town Meeting Vote (Article 41). The dates for lien filing and foreclosures are statutorily set and there is generally no changing those outside of Executive Orders from the State. The Town needs to establish these due dates. We have a responsibility to collect taxes so as to distribute funds to the school and county as well as fund all of the essential town services noted above. The Town is similar to a business in that we need to maintain revenues to operate.

While many municipalities across the country found themselves running short on funds due to the economic ramifications of the pandemic, careful fiscal planning by the Town over the past 10 years has resulted in a sizeable reserve fund that has left Fryeburg fiscally healthy and able to weather downturns in the economy. While the temptation to use those funds can be strong, the Budget Committee, the Select Board, the Department heads and I have taken a steadfast approach to the budgeting process to ensure that this reserve fund remains largely intact.

This year's Annual Town Meeting Warrant is made up of 50 articles for voter consideration. With your approval, this year the Town can continue with the 5-year road plan by completing the final paving of Battleground Road and Lovewell Pond Road, as well as repave Morningside Drive and Meadow Lane. This project is estimated to cost \$266,458. It is proposed to take that allotment from the \$1.9 million Credit Reserve Account so that it will not affect the overall budget.

There is a need to work towards maintaining our town-owned buildings, property and equipment. This was taken into consideration in the budget by adding some capital projects, or in some cases

increasing the specific vehicle budget line item to account for necessary repairs that will allow for increased longevity of that particular vehicle. This is the first step in an effort to work with the Select Board to create a comprehensive capital improvement program.

The Fiscal Year 2021 Town budget has a relatively minor increase of approximately \$16,000 from last year and is lower than FY 2019. I want to thank the Department Heads, the Budget Committee and the Select Board for their hard work to put together this budget.

Currently Town Elections and Meeting is scheduled for July 14<sup>th</sup> and July 16<sup>th</sup> respectively. I sincerely hope that we can proceed with those dates but are monitoring the mandates provided by the State and the CDC guidelines to ensure a safe meeting for those in attendance. If the date needs to be changed then every effort will be made to alert the residents of the change in a timely manner, via public notices, the Town website, Facebook and through our local media.

In closing, I want to say that it has been so rewarding to learn more about the ins and outs of each Town Department, Board, and Committee; their respective productivity and enthusiasm is wonderful. Even through these exceptionally tough times it seems that there is a bit of a newfound sense of community and a willingness to work together that I am proud to be a part of. Please feel free to contact me at any point if you have questions or concerns. Stay safe and healthy!

Respectfully Submitted,  
Katie Haley

## SELECTBOARD REPORT FOR 2019

Every year the town is faced with new, different challenges and this year is no exception. A Manager, Fire Chief/EMA Director, Police Chief, and Captain of Rescue started planning for the worst-case scenario. They followed the CDC and MCDC guidance to prepare for the possibility of a pandemic. So we were as best prepared for this pandemic as we could be. Of course, we are in April as I write this, and the future is quite uncertain. Please follow all directions from the CDC, MCDC, and governor. If you need help in any way, call the town office for assistance.

Some articles for the town warrant we wanted to present will not be brought forward this year as there might not be enough time to hold public hearings. With the uncertain economic times, the budget will be as close to this years while keeping all vital services intact. Some line items will change, but the bottom line will not, with most new projects being held off until next year.

At the beginning of the year, the select board was in the process of finding a new town manager. With the assistance of the Maine Municipal Association, we ran a nationwide search that produced a lot of applicants. They ranged from no experience to well qualified, from just entering the workforce to retired and wanting to return to the workforce. After reviewing all the applicants and interviews, the board, with the selection committee were unanimous in choosing our new town manager Katie Haley. It took the nationwide search for us to realize how lucky we were to have Katie working for the town. It is refreshing to have someone new in the position with new ideas and energy. A big thank you to the staff of the town office and department heads for stepping up to help during the transition period. The first order of business for Katie was to hire a replacement for herself as the Code Enforcement Officer/Appraiser. John Wiesemann was hired to fill the position. He has already received his certifications for code enforcement and is working on the assessor certification.

At Town Meeting, the revaluation of the town was approved and is now ongoing. Of course, like all business, this is being held up due to the virus. As of now, we cannot give a definitive answer when it will be completed. Part of the process is that all taxpayers will receive notice of their valuation. With the notice of the valuation, you will receive instructions on how to have your concerns heard, please follow the instructions.

Road work; good news, and bad news. This year we will be completing the Lovewell Pond road project, that's the good news. However, the Rt 302 project is another story. The latest news we have is the two sections being worked on now are scheduled to be completed by the end of August. The Village Center project is scheduled to be bid in July with a starting date of late September/ early October. The contract will not allow construction during the fair. The completion date is to be the fall of 2021 or spring 2022. So we have a long way to go. The construction is a major inconvenience but has been desperately needed for a decade. To make travel more interesting, the state will be doing a repaving project on Rt 5 north starting at Bog Pond Road this year.

The sale of the Snow School has not been completed yet. Avesta has been working to find grants for this much-needed project. Again this will no doubt be held up due to the virus.

At Town Meeting this year, we will be requesting approval to lease 30 acres of land at the airport for a solar project. If the FAA and town approve this project, the airport will receive rent (FAA requirement), and the town will be taxing the facility, a win-win, in my opinion. As for producing green energy, this reminds me of an old saying, Think globally, act locally.

The board had spent years working with the Historical Society to sell them the Old Town Office for one dollar. After everything was prepared to complete the deal, the Historical Society decided not to go ahead with the deal. So the town was back to square one of what to do with the building. Our librarian, Jennifer Spofford, brought forward a proposal for the library to take over the building. The board gave her the green light to put out an RFP for the costs to repair the building. She has also put forward several options for its

use. At present, grant funding options are being sought for repairing the building, so this is a work in progress.

This year is a terrible year to be a small business owner in Fryeburg. First, we have the RT 302 road construction, year two, and now the mandatory closure of businesses. Please do your part and support these businesses when they reopen or order take-out food. These small businesses are a vital part of what makes Fryeburg so special.

I want to thank our volunteers serving as firefighters, on town boards and committees.

We are lucky to have a small but very dedicated group of citizens serving all of us. If you are interested and would like to get involved, we can always use your help.

Respectfully, Tom Klinepeter

## **LIBRARY REPORT FOR 2019**

### **Goals**

The Fryeburg Public Library staff strive to meet community needs. Our vision is to empower our community through educational, informational, and cultural resources. Our mission is to provide universal access to knowledge and learning through print, electronic resources, cultural, activities, programs, and services.

### **Community Impact**

Our partnership with Lake Region Fryeburg Area Adult Education will continue and we have extended our educational program offerings to include a wide range of educational and professional development programs and technology help. Our Library program offerings will continue to foster a love of learning and literacy in the community. Enrichment and cultural programs offered at the Library will continue to be geared toward local interests. Our Friends group has brought several community- minded programs to the Library which will continue. The Library will continue to provide social opportunities to instill a sense of community and strengthen community connections and partnerships.

### **Notable Programs and Events**

- Children's Summer Reading Program (Libraries Rock!)
- Annual Summer Book Sale- May through September.
- One Book One Valley- Where you'll Find Me, book discussion event in October.
- Won a first place ribbon for our library's Fryeburg Fair Display themed Super Patrons!
- Annual Holiday Open House.
- Weekly Story Time- Tuesdays.
- Day Care Story Time- Every other Wednesday.
- AARP's Free Tax Preparation-February through April.
- Seniors Plus- Offered Medicare advisement the first Wednesday of each month.
- Lake Region and Fryeburg Area Adult Ed. continue to meet students several times each month.
- Technology Help-Offered monthly.

- Children's Craft/Literacy Activities-Offered monthly.
- Adult Enrichment Programs-Offered monthly.
- Molly Ockett First through Third grade visit and scavenger hunt

### **Library Stats**

Patron card holders-1021 Items borrowed-7037 Cataloged shelf items-9400  
 Total Library visits-7587  
 Library Programs attendance-1378 Meeting Room use-288  
 Fulfilled inter-library Loans-239 New patrons-123  
 Portland Public Library cards issued-16 Computer usage-853 Reference services-847  
 Wireless internet users-677

### **Frequency Stats**

Books- 52%  
 DVDs- 23%  
 Children's/Junior Books- 17%  
 Audio-books- 4% Young Adult Books- 2% Chromebooks- 1%  
 Book Lights- 1%

### **Patron Group Stats**

Residents- 74%  
 Non-Resident Seniors- 13%  
 Non-Residents- 6%  
 Junior (under 14) - 5%  
 Student (ages 14-18) - 1%  
 Summer Residents- 1%

### **Friends of FPL Programs**

Mini Bird Seed Wreath crafting, Lunar New Year Celebration, Native Plant Seed Ball Effort, Armed Forces Day, Photos Worth Talking About, Window Cling crafting, Annual Open House, Ornament crafting, and Fall Felting.

### **FPL Continuous Programs**

Weekly and bimonthly story times, monthly Book Discussions, bimonthly Knitting Club, and Card Games, local author visits, Summer Reading program, monthly technology help, local school collaboration, and daily reference services.

## **In Conclusion**

Over the past year, Fryeburg Public Library has accepted over \$10,000 in grant funds, which endowed us with new Chromebooks, age-friendly technology assistance, professional development programs, and social enrichment programs. FPL will continue to focus on the betterment of the community and community partnerships. We look forward to serving the residents of Fryeburg, Maine for years to come.

Our library hours are Monday, Wednesday, and Thursday 9-4. Tuesday 12-6, and Saturday 9-12. We offer free WIFI, Inter-library loans, two public computers, five Chromebooks, phone and tablet charging station, copying, printing, and faxing services. Meeting rooms available through reservation or on a first come first serve basis.

**Jennifer Spofford**  
**Librarian**

## **RECREATION DEPARTMENT REPORT FOR 2019**

2019-20 saw a lot of changes in the Recreation Dept. We have moved into our new building, The David & Doris Hastings Community Center. This has opened the doors to new and exciting offerings. At this moment we have new programs like open gym Mon-Weds-Fri mornings for people to come to walk and exercise. Twice a week we offer Pickle ball in our new facility, Monday afternoons we have a group playing cards in our upstairs mezzanine area, and Monday mornings there is a group playing pool in our Teen Center. Weekday nights we have adult pick-up basketball with women on Tuesdays and men on Thursdays. The volleyball pick up night is on Wednesday evenings.

On the horizon for new programs is hopefully an after school teen center program, adult fitness and yoga classes and much more. The facility also allows us to now host larger events and tournaments which brings a huge boost to the local economy. For example, UNH did an economic impact study for the area during a big softball tournament last summer and it showed that over \$600,000 dollars were spent that weekend in the valley. The plan is to host many more events like this and that, in turn, will help local businesses thrive.

As always a big thank you goes out to the community and the support that has been given to us via donations, volunteers, etc. It is amazing to think of what has been accomplished here by this small town via hard work. Thanks to the Recreation 501c3 committee for their continued hard work in fundraising that allows us to run a successful program without putting a huge burden on the taxpayers of Fryeburg. As always a big thanks to William Jordan and Jimmy Oliver for the hard work they put in making our location the best in the State.

I look forward to serving the Town of Fryeburg in the future and hope to continue the good work of so many that have come before me.

Respectfully,  
Rick Buzzell  
Recreation Director

## REGISTRAR OF VOTERS REPORT FOR 2019

The Registrar of Voters participates in the following from July 1, 2018 through June 30, 2019:

09/27/2018 - Special Town Meeting

11/6/2018 - State Wide Referendum and Municipal Election

05/22/2019 - General, Municipal - M.S.A.D. 72 School

06/11/2019 - State Wide Primary and Referendum, Municipal Election

06/12/2019 - Town Meeting- Business Portion

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

Democrats- 735

Republicans- 811

Green- 157

Unenrolled- 1143

Total Registered Voters: 2868

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



**Elections July 14, 2020**

**Town Meeting July 16, 2020**

**David and Doris Hastings Community Center  
59 Recreation Drive  
Fryeburg, Maine 04037**



Maine citizens who are registered to vote may use this free service to request an absentee ballot for the **July 14, 2020 State Primary Election**. Ballots must be received **no later than 8:00 pm** on Election Day.

<https://www.maine.gov/cgi-bin/online/AbsenteeBallot/index.pl>

**Absentee Ballot Requests Forms are available on last page of Town Report or online at**

<https://www.maine.gov/online/AbsenteeBallot/ABS-2020-06-09.pdf>

## CLERKS REPORT 2019

**The following tasks were completed by the Clerk's Office throughout the fiscal year:**

### VITAL STATISTICS

Marriages: 55

Births: 10

Deaths: 39

### ANIMAL WELFARE

Male/Female: 60

Female Spayed/Male Neutered: 381

Kennels: 52

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2018</u>	<u>2019</u>
Passenger:	2575	2606
Motorhome:	13	13
Commercial:	136	130
Trailers:	458	403
Farm:	66	66
Motorcycles:	135	134
Tractor/Spec Mobile Equip	1	1
Spec Equipment	4	0
Buses:	8	15
Title Applications:	436	424
Duplication Registrations:	37	40
Lost Plates:	18	25
Transfers:	191	195
Sales Tax Forms:	687	601
Transit Plates:	51	32
Excise Only:	24	25
Duplicate Stickers	75	82
Coach/Emergency	3	3

### INLAND FISHERIES & WILDLIFE REGISTRATIONS

Boats: 240

Milfoil: 66

Atv: 79

Non Res. Atv: 36

Snow Machines: 203

Non Res. Snow Machines: 245

### LICENSES

Fishing: 110

Pheasant: 0

Fishing Alien: 0

Turkey: 12

Salt Water: 01

Bear Permits: 5

Non Res. Fishing: 29

Non Res Bear Permit: 2

Hunt/Fish Combo: 56

Coyote Night Hunt: 5

Non Res. Hunt/Fish Combo: 10

1 Day Fish: 11

Hunt: 40

3 Day Fish: 12

Non Res. Hunt: 13

7 Day Fish: 5

Archery/Fish Combo: 0

15 Day Fish: 1

Archery: 3

Jr. Fish: 0

Non Res. Archery: 4

Military Hunt/Fish: 2

Crossbow: 0

Exp. Archery Antlered: 0

Jr. Hunt: 6

Exp. Archery Antlerless: 0

Non Res. Jr. Hunt: 0

Apprentice Hunt: 1

Res Small Game: 0

3 Day Atlantic Salmon: 0

Non Res. 3 Day Small Game: 1

Over 70 Lifetime: 5

Muzzle loading: 06

Non Res. Muzzle loading: 0

Migratory Waterfowl: 11

Resident Super pack: 4

**Respectfully Submitted: Theresa Shaw, Town Clerk**



## **Fryeburg Rescue Town Report for 2019**

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. We appreciate your feedback and are constantly evaluating and refining our service to suit the changing needs of the communities we serve.

We have a “new” unit 504; this was formerly our “crash truck”. The new truck is better equipped to serve our needs with its primary mission as a wilderness extrication support vehicle  
Please feel free to stop by and look at this vehicle.

We will be replacing 503 this summer as it is 14 years old and approaching its service limits. Much time and effort was spent to ensure the replacement unit will meet our needs well into the future, maximizing its value and investment.

We responded to 915 calls for our service in 2019. The breakdown was as follows: 544 calls in Fryeburg, 183 in Brownfield, 115 in Lovell, 27 in Chatham, 23 in Stow and mutual aid to other Towns and services 23.

Our Rescue Station is physically staffed from 6:00 A.M. through 6:00 P.M., 7 days a week with a minimum of 2 people available for all responses. 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.)

For clarification, our budget to the Towns covers only the cost of our operations; including items such as fuel, medical supplies, building maintenance, and utilities, Up until now our payroll and all associated expenses were covered by the revenues we received from billing but, unfortunately, as costs – including the state mandated wage increase and associated employee expenses - continue to rise, our budget is being stretched ever tighter.

The total cost to operate Fryeburg Rescue for 2019 was \$418,000.00+-.

We continue to offer community outreach programs including CPR and AED placements and we are in the process of reinvigorating our Junior Rescue program as well. 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 2019 calendar year were the following:

Chief, Stephen Goldsmith  
Deputy Chief, Eric Meltzer  
Assistant Deputy Chief Roberta Lord

The Board of Directors for the 2020 Calendar Year Are:

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

Other Board Members include, Julie Ontengco, Joann Sparks, Pam Douglass and Bill Kane

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](mailto:Ghse@fairpoint.net) 925-2572(home) or 935-3024 (station)

## **POLICE DEPARTMENT REPORT FOR 2019**

To the citizens of Fryeburg,

It is with great honor that I present to you the 2019 report on behalf of your Fryeburg Police Department. Personnel and operational modifications were made during 2019 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 2019, Fryeburg Police Department was comprised of 6 fulltime officers and 10 reserve officers. We handled 6,397 calls for service in 2019 and handled/assisted in 36 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.

This year we expanded community service programs to include "stuff-a-cruiser." This special event, allowed community members to team up with officers and collect donated toys which were provided to less fortunate families during the holiday season.

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.

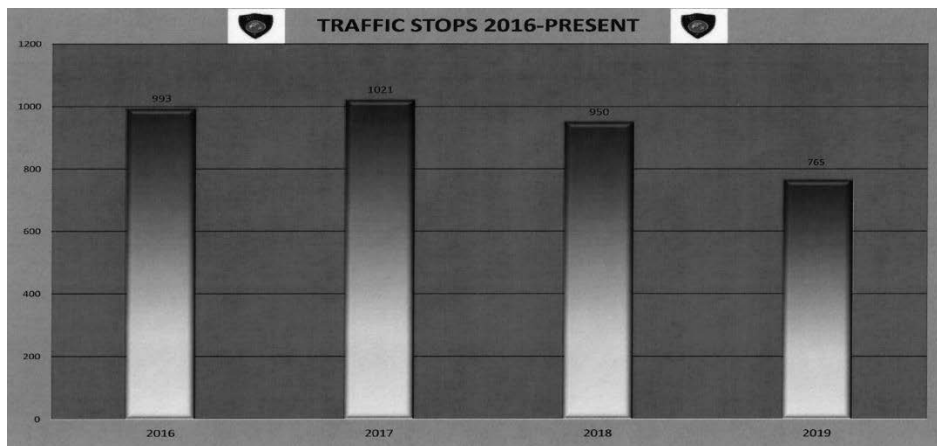
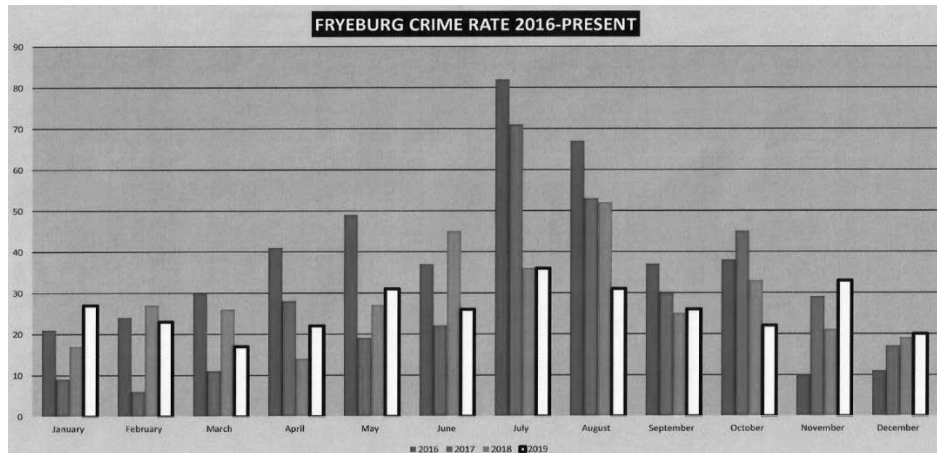
We are committed to fighting the war on illegal drugs and have partnered with community outreach programs such as Project Save ME to address increasing heroin/opiate concerns. Officers are trained to recognize the symptoms of a person suffering from an opioid overdose and have received specialized training 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 2019**

To the citizens of the Town of Fryeburg:

I would like to introduce myself as the new Town of Fryeburg Code Enforcement Officer as of October 28, 2019. My previous experience includes twenty years working for a local surveying and engineering company, and I recently acquired my Plumbing Inspection license and the various Code Enforcement endorsements required by the State. As a native to the area and graduate of Fryeburg Academy, I am devoted to the Fryeburg community, and consider it an honor to be able to serve in this capacity.

Between January 1 and December 31, 2019, the Town of Fryeburg issued 76 Plumbing permits, 78 Building permits and issued a few violations. The Fryeburg Academy Dining hall was issued an Occupancy permit and the Fryeburg Rec Building will soon be open for events. It's been a pleasure to inspect these two beautiful buildings.

Changes to the State Law regarding adult-use recreational marijuana has kept me very busy with inquiries about opening cultivation and retail stores. The State started accepting applications as of December 5, 2019. It is still illegal to take part in the adult-use recreational marijuana business (either cultivation or retail) as of this writing but this could change in the future.

The Planning Board and I are in the process of changing the zoning map to make Fryeburg more business-friendly for both small and large businesses. We hope to attract companies to our area, and to see Fryeburg flourish as it did in the earlier years with many manufacturing jobs.

Fryeburg was selected to receive a substantial grant from the Federal Government to increase our outdoor recreation opportunities. We will be assisted by Southern Maine Planning and Development Commission to help us plan and get the most out of this great opportunity. This will be another great tool to make Fryeburg a desirable destination for all types of recreation.

Thank you for your patience with me as I become accustomed to my new role as the Licensed Plumbing Inspector and Code Enforcement Officer for the Town of Fryeburg.

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

Respectfully submitted,  
John Wiesemann  
Code Enforcement Officer & Local Plumbing Inspector

## **2019 ANNUAL REPORT FOR THE FRYEBURG FIRE DEPARTMENT, FRYEBURG EMERGENCY MANAGEMENT, AND TOWN FIRE WARDEN FOR 2019**

I am pleased to submit the annual report for the Fryeburg Fire Department, Fryeburg Emergency Management, and Town Fire Warden for calendar year 2019.

### **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 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 1 forestry truck. There are currently 27 members, and a Ladies Auxiliary with 6 members. We work seamlessly beside our mutual partners throughout Oxford County, Cumberland County, and Carroll County, New Hampshire 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 218 incidents (calls for service) in calendar year 2019, a decrease of 18 incidents from 2018 (↓9.2% from 2018). 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 adequately trained personnel and properly maintained equipment to perform any emergency response function to protect the community.

Structure Fires	7	Vehicle Fires	3
Chimney Fire- Other fires	5	Woods- Brush- Grass Fires	1
Potential Fires - Smoke Smell	10	Investigations- Enforcement	5
Carbon Monoxide Incidents	9	Hazardous Conditions	5
Propane Leaks- LPG Smell	6	Motor Vehicle Crashes	53
Assist EMS- Rescues	28	Assist Law Enforcement	8
Aircraft Incidents	1	Traffic Control- Downed Lines	34
Smoke & Fire Alarms	31	Good Intent	12

2019  
Calls for  
Service  
by

incident type

### **Burn Permits and Inspections**

The Fire Department issued 203 permits for open air burning of brush and agricultural vegetation control in 2019. 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, George Walker, 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.



### **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](http://www.fryeburgmaine.org/firedepartment) for alerts, or our Facebook Page. For more information about personal and family preparedness please visit [www.ready.gov](http://www.ready.gov).

### **Grants**

The Fryeburg Fire Department strives to find creative funding solutions for projects and capital expenditures through grant opportunities, both public and private.

As one example in 2019, the Fryeburg Fire Department received \$838.00 through the FFY 2018 Volunteer Fire Assistance for dry fire hydrant supplies for the Kimball Brook Bridge / Culvert project. A “Thank You” to Maine DOT for having their contractor install the dry fire hydrant during the course of the construction activities at the site thus saving the Town on installation costs.

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 decrease the impact our citizen’s tax rate, while completing essential fire protection projects. The Fryeburg Fire Department appreciates the grant opportunities available and will continue to participate in these competitive processes.

### **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 with Oxford County Emergency Management Agency 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. The department was pleased to partner with the American Red Cross in 2019 to host a location for the Regional Shelter Trailer. The Red Cross owns and supplies the trailer stocked with a multitude of supplies to operate and emergency shelter, and the Fryeburg Fire Department maintains inventory and assists with relocation to have the supplies at the ready when needed. This is one of many Red Cross Shelter Trailers located throughout Maine available to our citizens during an emergency event. 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 the Fryeburg Fire Department business number at (207)935-2615 or the Oxford County Regional Communications Center at (800)733-1421. For any emergency please call 9-1-1.

### **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. I am lucky to have the opportunity to serve with such a dedicated and hard-working group of public safety professionals.

The department was excited to fill the second Deputy Fire Chief position that has been vacant. After a fair and competitive process the department was pleased to see George Walker earn the promotion to Deputy Fire Chief. He will be working side-by-side with the fire officers to fill the role as incident commander as needed in the absence of the Fire Chief. We are also happy to report that Firefighter Rob Deschambeault has been named Training Officer. Firefighter Deschambeault brings many years of technical expertise and training experience to this role.

As we work through the next year, we continue to strive to lower the towns Insurance Service Office

Rating (ISO), reduce response time, and 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](mailto:fryefire@fryeburgmaine.org) . Stay safe in 2020.

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

### **ASSESSORS' REPORT FOR 2019**

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: \$16.80, Interest Rate: 9%, Certified Ratio: 110%

Total taxable valuation of real estate: \$393,501,566

Total taxable valuation of personal property: \$9,819,020

Total value of exempt property: \$60,325,265

Homestead exemptions granted: 716

Veteran's exemptions granted: 93

Parcels classified as Tree Growth: 176

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,  
John Wiesemann- Asst. Assessors' Agent

### **PUBLIC WORKS REPORT FOR 2019**

To the Citizens of Fryeburg:

2019 has been another busy year for the Highway Department and the Transfer Station. This year we worked on Leach Road, where we installed a catch basin and culverts, ditched both sides of the road, installed rip rap where needed, and paved driveway entries as needed. Wicks Road was also worked on; a 150 ft section of pavement was removed, then gravel was added and the road prepared for paving in the future. Several dirt roads were graded and gravel added as necessary.

Various repairs were made to the sidewalks throughout town. This work will continue to assure they are safe for pedestrians to utilize.

The maintenance of the parks and cemeteries has also been on going to keep them up to standards.

The Highway crew has continued industriously to maintain the various vehicles/equipment used to ensure the department functions in a viable and safe manner.

Paint Care was introduced at the Transfer Station to save contamination of containers, this now makes it possible for the citizens of Fryeburg to dispose of paint year-round instead of one day out of the year.

We started the winter season with three new employees, two full time and one part-time. The two full-time employees are year-round. The part-time employee has been running the sidewalk machine that was purchased in 2019 which has been a great asset and is working out well.

The Plan for 2020 is to finish Wicks Road, install catch basins on Pine Street, install culverts on Hemlock Bridge Road, and add catch basins at the Transfer Station.

The 302 Road project will continue into 2020. This has been a challenge for both businesses and citizens, but once again when it is completed it will be a great improvement for Fryeburg and will fit into all the other improvements the town has planned.

Respectfully Submitted, Ira Ela-Public Works Director

### **BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2019**

2019 saw Bradley Park used by many people. Also this year, valued Park Committee member Webster Fox died. He was a good friend to all of us. Ralph Smith will take Webster Fox's place on the Park Committee. Welcome Ralph.

2020 is the one hundred-year anniversary of the gift of the park to the town. In 1920 Mrs. Minnie Bradley Mattson gave the land known as Pine Hill and to be named Bradley Park to the town. It was to honor all service members served in all wars. She also wanted to commemorate the original location of Fryeburg Academy near the easterly corner of the park. Our thanks to Town Manager Katie Haley and the town's crew for keeping the park looking so nice all year long.

Many thanks to committee members Cathy Trumbull-Secretary, Richard Andrews III, David Smith, Kristen McDermott, Stephanie Hastings, Brenda Thibodeau, Barbara Lawrence, Jonathan Spak and Ralph Smith.

Respectfully Submitted,  
George Weston, Chairman

### **CONSERVATION COMMITTEE REPORT FOR 2019**

Allison Leach (President)  
Abby King (Vice President)  
Sherri Billings (Secretary/Treasurer)  
Steve Caffrey  
Nels Liljedahl

We began our 3<sup>rd</sup> year with strong momentum from continuing project successes. As a committee we continue to seat members who are committed to stewardship of our town-owned lands. We scrutinized, revised, and with the Select Board's approval adopted the following mission statement.

*The Mission of the Fryeburg Conservation Committee is to restore, protect, and improve public access to Fryeburg's publicly owned spaces by working with town departments, boards, and committees, and by enlisting volunteers. Through cooperation with landowners, we hope to encourage these same goals on private property. We work to create opportunities for all citizens to learn about and enjoy our natural resources.*

Furthermore, we committed to interacting with the other town boards by attending meetings and participating in town business. To make an impact towards our stated mission, we have focused on the following projects and initiatives.



## **Fryeburg Town Forest Trail**

The Fryeburg Conservation Committee hired Matt Coughlan of RECON Trail Designs to design and flag out a trail in our forest. He did a great job! Wet areas of the property were avoided as much as possible and the one mile loop traverses a variety of vegetative stand types, as well as a stretch overlooking the Saco River. Most of the tree cutting will be sapling size. A wooden bridge will be needed to cross a small stream, as well as a boardwalk through a wetland. There are some granite slabs, which will be used to reinstall a stone culvert. A small picnic area will be created overlooking a stream. \$750 of town money was matched with a \$750 grant from New England Grassroots Environmental Fund to finance the professional services of RECON. Future grants, volunteers and matching town funds are being solicited for the installation of the trail.

## **Chestnut Tree Restoration**

The Fryeburg Conservation Committee accepted twenty B3F3 chestnut seedlings that had been evaluated and selected after 6 generations of back breeding for blight resistance by the Maine Chapter of The American Chestnut Foundation. We have planted the seedlings in a nursery bed under committee member care and will be replanting them on town land after they have grown to a sturdier age. We have designed a scientific experiment based on the mulching material and will be reporting back to the ACF for their database. We consider Fryeburg to have the perfect habitat for restoring this rare but formally dominant species, because within our township lives a wild chestnut tree that somehow survives the devastating blight.

## **Pollinator Planting**

This past year we embarked on at least two different projects to increase native pollinator plant species in town. These plants help important birds, bees, and insects thrive and furthermore bring benefits to outlying gardens and croplands. We established pollinator plants at 3 town-entry point signs and in front of the library. We reached out to the Maine Department of Transportation about seeding our post-construction roadside with wildflowers along Route 302, and are currently researching species recommendations based on soil types to forward to the DOT landscape architect.

## **Community Events**

1. Erika Rowland, representing the Upper Saco Valley Land Trust gave an informative talk about conservation easements. It was well attended and well received. She offered townspeople information about how conserved land is managed, as well as the steps to putting private and public land under conservation easement contracts.
2. The Friends of the Fryeburg Public Library teamed up with the Fryeburg Conservation Committee to provide information about native Maine wildflowers that overflowed the Weston with attendees. During this hands on seed bomb making workshop, each participant made several seed bombs that were thrown throughout our town.
2. Debra Marnich of Natural Resources Conservation Services gave a presentation on pollinator habitat. It was an excellent talk with beautiful photos of pollinating insects in wildflower patches. Tips were given to help interested people create their own pollinator habitats on their property.

## **Additional goals for 2020**

1. Increasing public access at the Fryeburg Town Forest (on Route 5 near Canal Bridge Campground) by designing, fundraising for, and hopefully building a 1 mile hiking trail on the property.

2. Hosting up to four events as part of a 2020 Conservation Speaker Series this spring and summer, featuring experts in their fields and family-friendly activities.
3. Creating an inventory of town-owned open space lands and working to restore, protect and improve public access to Fryeburg's publicly owned spaces, as is our mission.

Respectfully submitted,  
The Fryeburg Conservation Committee

## **ANNUAL REPORT OF THE EASTERN SLOPE AIRPORT AUTHORITY For the Calendar Year 2019**

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. During 2019 the new board of directors convened and began its oversight of the airport and its operations. It 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 2019. 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 was also successful in obtaining funds for a new aircraft hangar to provide overnight storage of transient aircraft when required during inclement weather. Sources of funding are through a combination of the Federal Aviation Administration, the Economic Development Administration, the US Department of Agriculture Loan and grant the Northern Borders Organization, and funds from Maine and New Hampshire Aeronautics Agencies. The Authority has secured a total of over \$2.3 million and plans are to begin construction in the spring of 2020

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.

Carl Thibodeau, Vice Chairman – Conway, NH  
Tom Holmes – Conway NH.  
Katie Haley, Fryeburg, ME.  
Ken Richardson, Denmark, ME.  
Eric Meltzer, Fryeburg, ME.  
Elbridge Russell, Fryeburg, ME.

### **CEMETERY REPORT FOR 2019**

Clean-up, mowing and routine maintenance was done on the cemeteries by the highway department and summer crew.

They cut all the brush and small trees around the Charles Cemetery in West Fryeburg.  
All work was under the direction of the town manager, Katie Haley.

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 2019**

One huge dead Pine at Bradley Park was cut down by Archer Tree Removal and the stump along with a second stump in the area removed by the town crew.

Trees earmarked for removal at the fire station were taken down by Maine D.O.T at no cost to the town.

We had two significant blowdowns at Eastman Memorial Grove which the town crew cleaned up along with routine maintenance and clean-up of underbrush. This park is dedicated to the growth of white pine trees.

All work is done under the direction of the town manager, Katie Haley.

Respectfully submitted,  
Richard W. Andrews II, Tree Warden

## **BOARD OF APPEALS REPORT FOR 2019**

It was my honor to serve the Town of Fryeburg as the Vice-Chair of the Board of Appeals for the year. The Board of Appeals met 6 times during the July 2018 to June 2019 time period to hear and decide on one administrative appeal and two variances pertaining to setbacks; as well as, an issue regarding maximum roof ridge height. Both variances were approved, however the administrative appeal was denied.

This year the long-time Chair of the Board of Appeals, Angelo J. Milia retired from his position on the Board. We note that Mr. Milia has chaired the Board for the last 10 years, and we are grateful for his service to the Board and to the Town of Fryeburg. We wish him well in all his future endeavors.

The Board meets on an as needed basis related to Town issues. We are here to serve the residents of Fryeburg and listen to any property concerns that come before us. We strive to be impartial and to serve the needs of our town in all matters.

Respectfully submitted,

Christopher H. De Vries, Vice-Chairman

## **PLANNING BOARD REPORT FOR 2019**

To the citizens of Fryeburg

It has been an honor to serve as the Chair of the Planning Board for the past fiscal year. We welcomed John Wiesemann as the new Code Enforcement Officer. John took over for Katie as she accepted the Town Manager position. We have been working with Southern Maine Planning on rezoning parts of the town, and are making good progress on it. We have also worked on the recreational marijuana use ordinances. The following is a list of projects that came before the board for approval

Mark Lopez- subdivision off Wilton Warren Road  
Old Saco Inn-wedding barn project  
Private School-Fish Street

We encourage the public to attend our monthly meetings. They are held on the 4th Tuesday of every month at 6 pm at the Town Office.

Respectfully submitted,

Patrick Emery-chair of the Planning Board

## **SACO VALLEY FIRE ASSOCIATION REPORT FOR 2019**

### **Greetings to the citizens of Stow, Chatham, Fryeburg,**

Please accept our sincere gratitude for your continued support. Our dedicated team of volunteers have responded to 79 calls for service. This has been our busiest year to date, and we expect this trend to continue.

This year has seen our organization overcome many challenges, both external and internal. It was with great sadness that we honored the passing of our longtime member and friend, Web Fox. In addition, we have transferred to a new command team with Chief Jeremy Kiley and Assistant Chief Harold Drew. The strength of our community has seen us through these events.

We continue to add resources and capabilities to increase our response and the safety of our community. Recently, we received a donation of a cascade air system, allowing us to return critical equipment back to service sooner than we were able to previously. We continue our diligent fundraising efforts, raising up to ten percent of our total yearly budget. Through the generosity of our community, we are able to reduce our impact on our taxpayers.

As first responders and providers of emergency services, we hope for your continued safety. Please remember to test your smoke alarms and ensure you have two clear exits available at all times. Should the need arise, know that we stand ready to aid at any time, in any condition, and that your contribution aids our readiness and our community.

Thank you  
Chief Jeremy Kiley, for the Saco Valley Fire Association

# OXFORD COUNTY SHERIFF'S OFFICE

*Christopher R. Wainwright*



*Sheriff*

*Christopher Wainwright*

*Chief Deputy*

*James Urquhart*

## **2019 Annual Report**

Dear Neighbors, Residents, and Tax Payers,

Thank you for the opportunity to serve as your Sheriff. As our agency prepares to enter the new decade, we look back at 2019 as one of our busiest and most challenging years. Not only did our county wide calls for service increase, but we also struggled, as most law enforcement agencies have, with attracting and retaining qualified law enforcement professionals.

This past year, the Oxford County Sheriff's Office has worked hard to rebuild the agency after trying times. To our agency's credit, I want you to know that my staff handled the year's challenges with dedication and professionalism. The work that they do each day with crime prevention, drug intervention, and jail services is often overlooked. I am proud to tell you that even in difficult times, the men and women of the Sheriff's Office have continued our mission to proudly serve and protect our neighbors in Oxford County.

Looking forward to 2020, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Additionally, we have plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation. This will allow the county to restore local control and save our taxpayers money. Our agency has begun partnership with Central Maine Community College's Law Enforcement Program to recruit and train future law enforcement professionals. Through this new partnership, we have sent instructors and have successfully hired five patrol and corrections personnel. We hope that this will serve as a promising pathway to address some of the hiring challenges in Western Maine.

As I begin my 29<sup>th</sup> year of service to Oxford County, my commitment to service and to meeting the challenges of law enforcement in rural Maine have never been stronger. Again, thank you for the opportunity to serve as your Sheriff, and I look forward to the progress that our agency will make in the coming year.

Respectfully Submitted,

A handwritten signature in black ink that reads "Christopher Wainwright".

Sheriff Christopher R. Wainwright



## **Oxford County Sheriff's Office**

### **2019 Calls for Service by Location**

#### **Fryeburg**

---

Administration	1
Administrative	1
Agency Assist	15
Animal Problem	5
ATV Problem	1
Citizen Dispute	1
Detail	1
Disabled Vehicle	2
Disorderly	1
Domestic	1
E911 HANG UP	5
Info	1
Information	1
LE Accident	3
Lost Dog	4
Overdose	1
Papers	1
PI Accident	1
Request Call	2
Sex Off Regist.	1
Suspicious	1
Traffic Offense	1
Warrant Arrest	1
Welfare Check	1

**Total Calls for Service                      53**



## OXFORD COUNTY SHERIFF'S OFFICE

### 2019 FIRE AND EMS TOTAL CALLS BY TOWN OR TERRITORY

Town	EMS Calls	Fire Calls
Adamstown Twp	1	0
Andover North	1	1
Andover West	0	1
Albany	19	12
Andover	55	35
Bethel	233	93
Brownfield	127	41
Buckfield	162	48
Byron	13	4
Canton	170	15
Denmark	55	42
Dixfield	223	47
Fryeburg	448	100
Gilead	17	10
Grafton	3	5
Greenwood	50	19
Hanover	20	11
Hartford	69	25
Hebron	110	40
Hiram	78	22
Lovell	106	43
Lincoln Plt	4	2
Magalloway	2	1
Mason Twp	0	2
Mexico	460	71
Milton Plt	9	0
Newry	95	76
Norway	669	151
Otisfield	141	37
Oxford	564	135
Paris	896	154
Peru	124	42
Porter	45	13
Richardson Twp	0	1
Roxbury	37	14
Rumford	1173	223
Stoneham	19	9
Stow	21	15
Sumner	67	28
Sweden	27	13
Upton	4	1
Waterford	107	32
Woodstock	121	48
West Paris	157	23

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



**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 nineteenth 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 eighteen years of the Commission’s monitoring program can be found on our website located at [www.srcc-maine.org](http://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, and 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](http://www.srcc-maine.org).

**UNPAID TAXES 2019**

ABELL, EDWARD & MCLEOD-ABELL, SHILO, TRU	804.85 *	LABONTE, ALBERT J & DOROTHY R	2,355.11 **
ABUSAMRA, LYNDA C. C/O GARY	4,146.48 **	LABONTE, ALBERT J.	758.53 **
ALBERT, NICOLE D	1,031.81	LABONTE, ALBERT J.	3,091.11
ALLEN, THOMAS	1,045.70 **	LABONTE, ALBERT J.	553.86 **
ARENA, CHRISTOPHER P	53.05 **	LABONTE, JUDITH TRUST	758.53 **
BARROWS, DAWN	472.00 **	LABONTE, JUDITH TRUST	461.92 **
BARTLETT, EDWARD M. & STEPHEN	390.94 **	LACHANCE, JESSICA	94.24 **
BARTLETT, RALPH L.	815.89	LAMBY, RICHARD	1,125.02 **
BEAN, MARCIE JO	741.89 **	LIPSON, JUSTIN S.	1,373.50
BERRY, DEAN N. & MARY A.	2,724.21	LORD, ROGER P & JULIE L	839.50 **
BIRCH POINT STORAGE LLC	1,279.67	MACDONALD, CHRISTINE	2,590.28
BOUCHER, BURNHAM R	1,103.48	MAGEE, JASON JAMES	1,629.81
BRINE, HAROLD L. & MARION	593.60 **	MANN, WILLIAM A.	1,206.73
BROWN, DONNA	628.71 **	MAYO, RICHARD & SARAH PAGE	1,375.63 **
BROWN, KEVIN M & AMY L	596.72 **	MCFARLAND, THOMAS RICHARD & EMMA	795.23
BROWN, MELISSA	4,242.16 *	MCFARLIN, MARTIN F.	2,707.92 **
BURNHAM, PETER E. & KIMBERLY J.	354.98 **	MCMULLEN, BETH	2,786.92 **
BUZZELL, MARK	208.04 **	MCSHERRY, STEPHANIE	3,755.92 **
CAHILL INVESTMENTS LLC	4,424.95	MERCIFUL LLC	6,377.74 **
CAPRA, PAULINE T.	387.26	MULHERIN, BRENDA F, MULHERIN PAUL H	1,415.59
CASTEEL, ROBERT B, C/O STEVEN	747.34 **	NASH, RYAN	3,348.53
CHAPLIN, EVELYN	928.59 **	NEIDLINGER, KAREN L	2,527.41 **
CONNELLY, WILLIAM	539.30	NICKERSON, PAUL	196.61
COOK, RONALD L. & COOK, EMMA E.	2,669.71 **	NILSSEN, HELGE R	,261.44
CURRIE, JOSHUA	2,170.18	NOLAN, MARK J	536.99 **
DAVIDSON, DONALD S.	1,999.66 *	O'CONNELL, JENNETTE & JOSHUA	2,698.42 **
DAY, LINNETTE B.	1,483.40 **	ORMOND, ROBERT M.	1,765.13
DAY, SCOTT	606.06 **	OSGOOD, TIMOTHY & URGESE, DEBRA O.	54.73 **
DAY, SCOTT	1,491.98 **	PARMENTER, KENNETH & PENNY	1,716.34 *
DESORBO, PATRICK & JULIE	2,450.41 **	PETRO, ELLEN MARIE	444.01 **
DOBBINS, JOSEPH V	508.17 **	PETROZZELLI, ANGELO & KATHLEEN	3,889.55 **
DOUGLASS, DEAN K	1,700.83	PONDEROSA PROPERTIES, LLC	22.28 **
DOUGLASS, ERIC B.	945.25 **	PREBLE, GAIL E.	819.88 **
DREW, CARL E & HEATHER L	174.35	RAFFERTY, JOSEPH E. JR.	5,063.30
DREW, CARL E & HEATHER L	124.03	REAL LLC	2,606.04 **
DREW, CARL E & HEATHER L	142.10	REED, ESTATE OF VELLIE	56.86 **
EASTMAN, DOROTHY	1,895.88	REED, JENNIFER M	3,179.57
EASTMAN, RUPERT F. & EDNA	18.67 **	RICHARDSON, ELEANOR	936.98
EATON, CYNTHIA	685.54	RIDLON, PRESTON B	1,326.23
ELA, RONALD D & BRENDA	2,192.61 **	ROBBINS, WILLIAM W & ADRIENNE C.	4,875.27 **
EMERY, BRIAN	4,391.84 **	ROBERTS, ALEXANDRA ELENA	37.64 **
EMERY, BRIAN D	1,072.95 **	ROGERS, LAWRENCE & DOROTHEA	1,543.66 **
EON, DAVID	310.48 **	ROMANO, THOMAS N. & BARBARA	394.06
FORTIN, DEBORAH B & PAUL P	37.50 **	ROSS-FITZGIBBONS, MARGARET	592.25
FRITZ, DORIS M	9.96 **	ROSS-FITZGIBBONS, MARGARET	716.51
FRYEBURG HOLDINGS LLC	4,827.67 **	ROSS-FITZGIBBONS, MARGARET	7,853.11
GRAVES, LISA A	275.67 **	ROTA, MELISSA K.	4,249.82
GREEKE, DANIEL S.	613.30 **	SACO BOUND INC	1,251.32 **
GURNEY, JEREMY	890.52	SACO BOUND INC	393.69 **
GUSHEE, ELAINE, ESTATE OF	1,620.84	SACO BOUND INC	1,027.13 **
GUSHEE, ELAINE, ESTATE OF	2,106.20	SAUVAGEAU, MICHAEL & JENNIFER	3,308.89
HALL, CLIFFORD	394.09	SEAVEY, SHERRI A	3,187.48
HALL, CLIFFORD	402.94	SHEA, JACKIE	288.30 **

\* Denotes Partial Payment

\*\* Denotes Taxes Paid after close of books

HALL, CLIFFORD	414.76	SIMPSON, JOSEPH M	1,419.58 *
HALL, CLIFFORD	411.37	SMITH JR, RONALD S	705.73 **
HALL, CLIFFORD	400.73	SMITH, CHARLES JR& SADIE ESTATE	1,067.02
HALL, CLIFFORD	399.62	SNOW, DOROTHY & EVERETT	470.72 **
HALL, CLIFFORD	399.62	SNOW, DOROTHY & EVERETT	459.92 **
HALL, CLIFFORD	398.52	SNOW, EVERETT & DOROTHY	278.96 **
HALL, CLIFFORD	405.72	SNOW, EVERETT & DOROTHY	311.61 **
HALL, LISA F & CLIFFORD R	2,629.55	SNOW, EVERETT & DOROTHY	656.74 **
HAMLIN, DANIEL M	1,489.75 **	SNOW, EVERETT & DOROTHY	517.51 **
HARGREAVES, DAVID A. & ELIZABETH	746.78 *	SNOW, EVERETT F II & DOROTHY	586.18 **
HATCH-STEVENSON, VICKY	269.59 **	SULLIVAN, JOSEPH & CHRISTINE	23.85 **
HATCH, DAVID S. SR & DONNA M.	841.54 **	STEADMAN, KENNETH A II & ELIZA	4,480.97
HERMANSON, CLAES J & HEATHER L	2,228.63 **	SUTTON FUNDING, LLC	982.16
HILL, DOROTHY C & MARY E	2,322.30	TAINTER, AMANDA E	981.06
HILL, PETER E. & EMILY P	1,268.71 **	THORLEY, JAMES	1,735.71
HINKLEY, DIANA L	596.20	THORNE, IRVIN SKYLER	3,123.03 **
HINKLEY, DIANA L	2,064.95	TODESCA, MICHAEL J	4,386.35
HINKLEY, DIANA L	1,822.40	TORRES, PHILIP A	4,334.79
HOLDEN, TERRY W & ANTOINETTE	909.60	TOTH, WILLIAM H & GLADYS P	2,493.38 **
HOLDEN, TERRY W. & ANTOINETTE	239.08 **	URGESE, DEBRA O. & SIRNA, PAULA	725.68 **
IVES, ELIZABETH JOAN	28.97 **	VENO, TOBIAS	378.43 **
JACKMAN, FRED	2,534.12	VENO, TOBIAS	4,711.85
JOHNSON, REGINA & TEDFORD, KATHLEEN	943.14 **	WALDRON, ALBERT & SUSAN A.	126.41 **
JONES, MARY G.	2,845.04 **	WALKER, HELEN E.	986.31 **
JONES, MARY G.	557.57 **	WARREN, MICHAEL	2,326.08 **
JOSEPHS, PAUL R.	850.32 **	WEBBER, WILLIAM	685.89 **
JOY, WANDA	701.52 **	WEBBER, WILLIAM & LOIS	4,119.24 **
KACKLEY, STEPHEN & SHIELA	1,957.91 **	WEESE REVOCABLE TRUST	984.79
KATSIGIANNIS, LEONIDAS & ERINI	3,579.94	WEIL, JAIME DIANE-ALI	754.89
KIMBALL, SANDRA	1,317.60	WEINSTEIN, JAMIE M	2,437.51 **
KINGSLEY, DOUGLAS C & COLEEN	1,502.19	WENTWORTH, SARAH	1,751.38 **
KOHN, ERIC H. & DOROTHY M.	3,519.56 **	WHITE, CAROLE B	784.48
KRUSE, JOHN R. & MARJORIE	5,936.93	WILLIAMS, ANITA	1,723.54 **
LABONTE, ALBERT J	2,014.72 **	WOLFE, DAVID JR & ALLISON	3,039.20 *
		YORK, ROBIN R	537.19 **

#### UNPAID TAXES 2018

ABUSAMRA, LYNDIA C. C/O GARY	3,890.59 **	LAMBY, RICHARD	, 67.22 **
BEAN, MARCIE JO	688.53 **	LATTANZIO, ALBERT & EVELYN	872.33 **
BERRY, DEAN N. & MARY A.	2,552.93 **	LIPSON, JUSTIN S.	1,276.17 **
BROWN, MELISSA	3,980.58	MACDONALD, CHRISTINE	2,426.97
CAPRA, PAULINE T.	355.01	NASH, RYAN K	3,140.11 **
CURRIE, JOSHUA	2,025.47 **	NEIDLINGER, KAREN L	2,367.84 **
DAVIDSON, DONALD S.	,964.72 **	NICKERSON, PAUL	172.37 **
DOUGLASS, DEAN K	1,590.43 **	ORMOND, ROBERT M.	1,650.90 **
EASTMAN, DOROTHY	1,773.88 **	RAFFERTY, JOSEPH E. JR.	4,746.47 **
EATON, CYNTHIA	629.14 **	REED, JENNIFER M	2,974.80 **
GUSHEE, ELAINE, ESTATE OF	1,515.20 **	RIDLON, PRESTON B	1,238.11 **
GUSHEE, ELAINE, ESTATE OF	1,971.68 **	ROMANO, THOMAS N. & BARBARA	355.01
HALL, CLIFFORD	361.43 **	ROSS-FITZGIBBONS, MARGARET	547.80 **
HALL, CLIFFORD	369.75 **	ROSS-FITZGIBBONS, MARGARET	664.66 **
HALL, CLIFFORD	380.87 **	ROSS-FITZGIBBONS, MARGARET	7,370.32 **
HALL, CLIFFORD	377.68 **	ROTA, MELISSA K.	3,987.78 **
HALL, CLIFFORD	367.67 **	SIMPSON, JOSEPH M	1,319.52 **

\* Denotes Partial Payment

\*\* Denotes Taxes Paid after close of books

UNPAID TAXES

HALL, CLIFFORD	366.63 **	SMITH, CHARLES JR& SADIE ESTATE	994.32 **
HALL, CLIFFORD	366.63 **	STEADMAN, KENNETH A II & ELIZA	4,198.79 **
HALL, CLIFFORD	365.60 **	TAINTER, AMANDA E	913.48 **
HALL, CLIFFORD	372.37 **	TAYLOR, BEVERLY A & CHARLES L	1,777.38 *
HARGREAVES, DAVID A. & ELIZABETH	97.67 **	TODESCA, MICHAEL J	4,116.19 **
HILL, DOROTHY C & MARY E	2,174.93	TORRES, PHILIP A	4,067.70 **
KATSIGIANNIS, LEONIDAS & ERINI	3,351.36 **	WARREN, MICHAEL	1,074.78 **
KOHN, ERIC H. & DOROTHY M.	3,294.57 **	WILLIAMS, ANITA	805.89 **
KRUSE, JOHN R. & MARJORIE	5,574.53 **	WOLFE, DAVID JR & ALLISON	2,838.61 **
LABONTE, ALBERT J.	1445.8 **		

**2017 UNPAID TAXES**

EASTMAN, DOROTHY	1,862.04 *	ROMANO, THOMAS N. & BARBARA	250.84
GARG, PANKAJ & NEHA	2,047.46	TAYLOR, BEVERLY A & CHARLES L	1,865.60
HILL, DOROTHY C & MARY E	2,362.06 *		

**2018 FORCLOSURES**

CAPRA, PAULINE T	439.84
------------------	--------

**2017 FORECLOSURES**

BROWN, MELISSA	10,956.80
ROMANO, THOMAS	1,128.80

**2016 FORECLOSURES**

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

**2015 FORECLOSURES**

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

**UNPAID PERSONAL PROPERTY TAXES**

**2019 UNPAID PERSONAL PROPERTY TAXES**

FRYEBURG FAMILY DENTAL	15.14	VENO ASSOCIATES	25.9 **
FRYEBURG HOUSE OF PIZZA	112.61	VENO CONSTRUCTION LLC	30.59 **
TWO BLACK DOGS COUNTRY PUB	294.33		

**2018 UNPAID PERSONAL PROPERTY TAXES**

FRYEBURG FAMILY DENTAL	380.16	FRYEBURG FAMILY DENTAL	374.74
FRYEBURG HOUSE OF PIZZA	105.91	FRYEBURG HOUSE OF PIZZA	103.36

**2016 UNPAID PERSONAL PROPERTY TAXES**

FRYEBURG HOUSE OF PIZZA	102.08	FRYEBURG HOUSE OF PIZZA	93.38
-------------------------	--------	-------------------------	-------

\* Denotes Partial Payment

\*\* Denotes Taxes Paid after close of books



Audited Financial Statements  
and Other Financial Information

**Town of Fryeburg, Maine**

June 30, 2019



*Proven Expertise & Integrity*

TOWN OF FRYEBURG, MAINE

CONTENTS

JUNE 30, 2019

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 10
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION	11 - 12
STATEMENT B - STATEMENT OF ACTIVITIES	13 - 14
FUND FINANCIAL STATEMENTS	
STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	15
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	16
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	17
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	18
NOTES TO FINANCIAL STATEMENTS	19 - 54
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	55
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	56
SCHEDULE 2 - SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	57
SCHEDULE 3 - SCHEDULE OF CONTRIBUTIONS - PENSION	58



SCHEDULE 4 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY	59
SCHEDULE 5 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS	60
SCHEDULE 6 - SCHEDULE OF CONTRIBUTIONS - OPEB	61
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	62
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	63
SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	64
SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND	65 - 66
SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	67
SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	68
SPECIAL REVENUE FUNDS DESCRIPTION	69
SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	70 - 74
SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR SPECIAL REVENUE FUNDS	75 - 79
CAPITAL PROJECTS FUNDS DESCRIPTION	80
SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS	81 - 82
SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS	83 - 84
PERMANENT FUNDS DESCRIPTION	85
SCHEDULE I - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	86 - 87

SCHEDULE J - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS	88 - 89
GENERAL CAPITAL ASSETS DESCRIPTION	90
SCHEDULE K - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	91
SCHEDULE L - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	92
<u>FEDERAL COMPLIANCE</u>	
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 <i>GOVERNMENT AUDITING STANDARDS</i>	93 - 94



## 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, 2019 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

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, 2019 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 56 through 62 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 February 6, 2020, 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  
February 6, 2020

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

**(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, 2019. 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 three columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in



fund balances. The Town's major governmental funds are the general fund and the credit reserve account. 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 - Pension, 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 \$782,623 from \$10,136,243 to \$10,918,866. This is a result of the combined operations of all funds with accrual adjustments made for noncurrent asset and noncurrent liability 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 \$3,553,936 at the end of this year.

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

	<u>2019</u>	<u>2018</u>
<b>Assets:</b>		
Current Assets	\$ 4,071,852	\$ 3,674,906
Noncurrent Assets	7,349,578	7,468,737
Total Assets	<u>11,421,430</u>	<u>11,143,643</u>
<b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to Pensions	128,598	187,064
Deferred Outflows Related to OPEB	10,787	11,256
Total Deferred Outflows of Resources	<u>139,385</u>	<u>198,320</u>
<b>Liabilities:</b>		
Current Liabilities	168,832	511,628
Noncurrent Liabilities	406,000	516,915
Total Liabilities	<u>574,832</u>	<u>1,028,543</u>
<b>Deferred Inflows of Resources:</b>		
Prepaid Taxes	3,517	37,930
Deferred Revenues	-	19,422
Deferred Inflows Related to Pensions	54,682	119,825
Deferred Inflows Related to OPEB	8,918	-
Total Deferred Inflows of Resources	<u>67,117</u>	<u>177,177</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	7,235,651	6,935,652
Restricted: General Fund	-	1,756
Special Revenue Funds	29,507	40,006
Permanent Funds	99,772	102,710
Unrestricted	3,553,936	3,056,119
Total Net Position	<u>\$ 10,918,866</u>	<u>\$ 10,136,243</u>

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.71%, while total expenses increased by 5.38%. The largest increase in revenues was in taxes. The biggest increase in expenses was in public safety.

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

	<u>2019</u>	<u>2018</u>
<b>Revenues</b>		
<i>Program Revenues:</i>		
Charges for services	\$ 322,350	\$ 319,105
Operating grants and contributions	130,902	301,783
<i>General Revenues:</i>		
Taxes	7,732,159	7,388,208
Grants and contributions not restricted to specific programs	509,562	376,850
Miscellaneous	250,528	409,147
Total Revenues	<u>8,945,501</u>	<u>8,795,093</u>
<b>Expenses</b>		
General government	470,088	533,558
Public safety	873,319	808,244
Recreation	130,238	79,688
Parks	5,014	11,626
Public works	884,103	917,971
Library	84,352	76,288
Civil services	152,309	151,040
County tax	371,783	309,789
Education	4,296,937	4,114,565
Unclassified	381,047	258,544
Health and sanitation	381,852	381,392
Capital outlay	41,663	81,993
Interest on long-term debt	80,903	12,161
Unallocated depreciation (Note 4)	9,270	9,270
Total Expenses	<u>8,162,878</u>	<u>7,746,129</u>
Change in Net Position	782,623	1,048,964
Net Position - July 1,	<u>10,136,243</u>	<u>9,087,279</u>
Net Position - June 30	<u><u>\$ 10,918,866</u></u>	<u><u>\$ 10,136,243</u></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>2019</u>	<u>2018</u>
General Fund:		
Restricted	\$ -	\$ 1,756
Assigned	112,946	85,138
Unassigned	2,034,666	1,602,840
Total General Fund	<u>\$ 2,147,612</u>	<u>\$ 1,689,734</u>
Credit Reserve Account:		
Committed	\$ 884,638	\$ 900,459
Total Credit Reserve Account	<u>\$ 884,638</u>	<u>\$ 900,459</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 29,507	\$ 40,006
Assigned	137,390	124,951
Unassigned	(5,309)	-
Capital Projects Funds:		
Committed	440,166	419,729
Unassigned	(2,269)	-
Permanent Funds:		
Nonspendable	19,670	19,670
Restricted	80,102	83,040
Total Nonmajor Funds	<u>\$ 699,257</u>	<u>\$ 687,396</u>

The general fund total fund balance increased by \$457,878 from the prior fiscal year. This increase was due to revenues exceeding expenditures and transfers to other funds. The credit reserve account total fund balance decreased by \$15,485 from the prior fiscal year. This decrease was due to only having expenditures for activity. The nonmajor funds total fund balances increased by \$11,525 from the prior fiscal year mainly as the result of transfers into 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 \$223,197. All revenue categories were received in excess of budgeted amounts with the exception of intergovernmental revenues.

The general fund actual expenditures were under budget by \$214,681. All expenditures were at or below budgeted appropriations with the exception of recreation, library and transfers to other funds. Recreation and library were both overspent as the result of increasing workers compensation costs along with a new librarian who was hired.

## **Capital Asset and Debt Administration**

### **Capital Assets**

As of June 30, 2019, the net book value of capital assets recorded by the Town decreased by \$119,159 from the prior year. This decrease is the result of capital additions of \$331,117 less current year depreciation of \$450,276.

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

	<b>2019</b>	<b>2018</b>
Land and Non-Depreciable Assets	\$ 264,658	\$ 266,438
Buildings and Improvements	773,350	812,694
Machinery and Equipment	405,066	477,698
Vehicles	331,579	388,494
Infrastructure	<u>5,574,925</u>	<u>5,523,413</u>
Total	<u>\$ 7,349,578</u>	<u>\$ 7,468,737</u>

### **Debt**

At June 30, 2019, the Town had \$113,927 in bonds and notes from direct borrowings payable versus \$533,085 last year. 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, 2019

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,646,716
Accounts receivable (net of allowance for uncollectibles):	
Taxes	272,556
Liens	99,443
Due from other governments	53,137
Total current assets	<u>4,071,852</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	264,658
Buildings and equipment, net of accumulated depreciation	7,084,920
Total noncurrent assets	<u>7,349,578</u>
TOTAL ASSETS	<u>11,421,430</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	128,598
Deferred outflows related to OPEB	10,787
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>139,385</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 11,560,815</u></u>

STATEMENT A (CONTINUED)

TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2019

	<u>Governmental Activities</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 62,188
Accrued expenses	38,411
Due to other governments	1,314
Current portion of long-term obligations	66,919
Total current liabilities	<u>168,832</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Notes from direct borrowings payable	57,533
Accrued compensated absences	42,102
Net pension liability	216,191
Net OPEB liability	90,174
Total noncurrent liabilities	<u>406,000</u>
TOTAL LIABILITIES	<u>574,832</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	3,517
Deferred inflows related to pensions	54,682
Deferred inflows related to OPEB	8,918
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>67,117</u>
NET POSITION	
Net investment in capital assets	7,235,651
Restricted: Special revenue funds	29,507
Permanent funds	99,772
Unrestricted	3,553,936
TOTAL NET POSITION	<u>10,918,866</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 11,560,815</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, 2019

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:					
General government	\$ 470,088	\$ 60,765	\$ -	\$ -	\$ (409,323)
Public safety	873,319	25,820	-	-	(847,499)
Recreation	130,238	23,423	-	-	(106,815)
Parks	5,014	-	-	-	(5,014)
Public works	884,103	8,864	55,616	-	(819,623)
Library	84,352	2,817	-	-	(81,535)
Civil services	152,309	-	-	-	(152,309)
County tax	371,783	-	-	-	(371,783)
Education	4,296,937	-	-	-	(4,296,937)
Unclassified	381,047	-	75,286	-	(305,761)
Health and sanitation	381,852	200,661	-	-	(181,191)
Capital outlay	41,663	-	-	-	(41,663)
Interest on long-term debt	80,903	-	-	-	(80,903)
Unallocated depreciation (Note 4)*	9,270	-	-	-	(9,270)
Total government	\$ 8,162,878	\$ 322,350	\$ 130,902	\$ -	(7,709,626)

\*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, 2019

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(7,709,626)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	7,098,181
Excise taxes	633,978
Grants and contributions not restricted to specific programs	509,562
Miscellaneous	<u>250,528</u>
Total general revenues	<u>8,492,249</u>
Change in net position	782,623
NET POSITION - JULY 1	<u>10,136,243</u>
NET POSITION - JUNE 30	<u><u>\$ 10,918,866</u></u>

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

## TOWN OF FRYEBURG, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2019

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,452,681	\$ -	\$ 194,035	\$ 3,646,716
Accounts receivable (net of allowance for uncollectibles):				
Taxes	272,556	-	-	272,556
Liens	99,443	-	-	99,443
Due from other governments	53,137	-	-	53,137
Due from other funds	31,022	884,638	536,244	1,451,904
TOTAL ASSETS	<u>\$ 3,908,839</u>	<u>\$ 884,638</u>	<u>\$ 730,279</u>	<u>\$ 5,523,756</u>
LIABILITIES				
Accounts payable	\$ 62,188	\$ -	\$ -	\$ 62,188
Accrued expenses	38,411	-	-	38,411
Due to other governments	1,314	-	-	1,314
Due to other funds	1,420,882	-	31,022	1,451,904
TOTAL LIABILITIES	<u>1,522,795</u>	<u>-</u>	<u>31,022</u>	<u>1,553,817</u>
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	3,517	-	-	3,517
Deferred property tax	234,915	-	-	234,915
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>238,432</u>	<u>-</u>	<u>-</u>	<u>238,432</u>
FUND BALANCES				
Nonspendable - principal	-	-	19,670	19,670
Restricted	-	-	109,609	109,609
Committed	-	884,638	440,166	1,324,804
Assigned	112,946	-	137,390	250,336
Unassigned	2,034,666	-	(7,578)	2,027,088
TOTAL FUND BALANCES	<u>2,147,612</u>	<u>884,638</u>	<u>699,257</u>	<u>3,731,507</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,908,839</u>	<u>\$ 884,638</u>	<u>\$ 730,279</u>	<u>\$ 5,523,756</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, 2019

	Total Governmental Funds
	<hr/>
Total Fund Balances	\$ 3,731,507
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	7,349,578
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	234,915
Deferred outflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	128,598
OPEB	10,787
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Notes from direct borrowings payable	(113,927)
Accrued compensated absences	(52,627)
Net pension liability	(216,191)
Net OPEB liability	(90,174)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds:	
Pension	(54,682)
OPEB	(8,918)
	<hr/>
Net position of governmental activities	<u>\$ 10,918,866</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, 2019

	General Fund	Credit Reserve Account	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 7,122,158	\$ -	\$ -	\$ 7,122,158
Excise	633,978	-	-	633,978
Intergovernmental	565,178	-	75,286	640,464
Interest income	74,661	-	1,325	75,986
Charges for services/fees	322,350	-	-	322,350
Other revenue	136,145	-	38,397	174,542
TOTAL REVENUES	<u>8,854,470</u>	<u>-</u>	<u>115,008</u>	<u>8,969,478</u>
EXPENDITURES				
Current:				
General government	526,806	-	-	526,806
Public safety	832,609	-	-	832,609
Recreation	111,961	-	-	111,961
Parks	5,014	-	-	5,014
Public works	643,886	-	-	643,886
Library	84,352	-	-	84,352
Civil services	152,309	-	-	152,309
County tax	371,783	-	-	371,783
Education	4,296,937	-	-	4,296,937
Unclassified	241,401	15,821	123,825	381,047
Health and sanitation	382,434	-	-	382,434
Capital outlay	-	-	310,032	310,032
Debt service	416,390	-	-	416,390
TOTAL EXPENDITURES	<u>8,065,882</u>	<u>15,821</u>	<u>433,857</u>	<u>8,515,560</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>788,588</u>	<u>(15,821)</u>	<u>(318,849)</u>	<u>453,918</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	330,710	330,710
Transfers (out)	(330,710)	-	-	(330,710)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(330,710)</u>	<u>-</u>	<u>330,710</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	457,878	(15,821)	11,861	453,918
FUND BALANCES - JULY 1	<u>1,689,734</u>	<u>900,459</u>	<u>687,396</u>	<u>3,277,589</u>
FUND BALANCES - JUNE 30	<u>\$ 2,147,612</u>	<u>\$ 884,638</u>	<u>\$ 699,257</u>	<u>\$ 3,731,507</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, 2019

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 453,918</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	331,117
Depreciation expense	(450,276)
	(119,159)

Deferred outflows of resources are a consumption of net position by the government  
that are applicable to a future reporting period and therefore are not reported in the  
funds:

Pension	(58,466)
OPEB	(469)
	(58,935)

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	(23,977)
----------------------------	----------

Repayment of long-term debt principal is an expenditure in the governmental  
funds, but the repayment reduces long-term obligations in the Statement of Net  
Position

	419,158
--	---------

Deferred inflows of resources are an acquisition of net position by the government  
that are applicable to a future reporting period and therefore are not reported in the  
funds:

Pension	65,143
OPEB	(8,918)
	56,225

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	4,317
Net OPEB liability	(3,617)
Net pension liability	54,693
	55,393

Change in net position of governmental activities (Statement B)	\$ 782,623
-----------------------------------------------------------------	------------

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations." This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements." This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences and significant subjective acceleration clauses. 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 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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

**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.
- b. The Credit Reserve Account is used to account for financial resources to be used for the payment of unexpected intangible items such as retirement or contract payouts.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nonmajor funds:

- c. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- d. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- e. 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.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

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

**Budget**

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

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

1. Early in the 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.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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 \$53,137 for the year ended June 30, 2019. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2019.

**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 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Estimated useful lives are as follows:

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

**Long-term Obligations**

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

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of notes from direct borrowings 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.

**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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**OPEB**

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

**Net Position**

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

**Fund Balances**

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

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

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.



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deferred Outflows and Inflows of Resources**

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

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

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied August 30, 2018 on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due on in two installments on October 15, 2018 and April 15, 2019. Interest on unpaid taxes commenced on October 16, 2018 and April 16, 2019, at 8% 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 \$32,391 for the year ended June 30, 2019.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2019, the Town's cash balances of \$3,646,716 were comprised of bank balances of \$3,696,630, of which \$444,035 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank balances of 3,252,595 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 3,502,595
Savings accounts	194,035
	<u>\$ 3,696,630</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, 2019.

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.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2019 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 31,022	\$ 1,420,882
Credit reserve account	884,638	-
Nonmajor special revenue funds	95,245	10,237
Nonmajor capital projects funds	440,166	2,269
Nonmajor permanent funds	833	18,516
	<u>\$ 1,451,904</u>	<u>\$ 1,451,904</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2019:

	Balance 7/1/18	Additions	Disposals	Balance 6/30/19
Non-depreciated assets:				
Land	\$ 264,658	\$ -	\$ -	\$ 264,658
Construction in progress	1,780	-	(1,780)	-
	<u>266,438</u>	<u>-</u>	<u>(1,780)</u>	<u>264,658</u>
Depreciated assets:				
Land improvements	484,207	-	-	484,207
Buildings	1,806,680	-	-	1,806,680
Building improvements	218,872	9,365	-	228,237
Vehicles	1,761,478	34,175	(24,587)	1,771,066
Machinery & equipment	1,066,160	5,762	-	1,071,922
Infrastructure	8,703,024	283,595	-	8,986,619
	<u>14,040,421</u>	<u>332,897</u>	<u>(24,587)</u>	<u>14,348,731</u>
Less: accumulated depreciation	<u>(6,838,122)</u>	<u>(450,276)</u>	<u>24,587</u>	<u>(7,263,811)</u>
	<u>7,202,299</u>	<u>(117,379)</u>	<u>-</u>	<u>7,084,920</u>
Net capital assets	<u>\$ 7,468,737</u>	<u>\$ (117,379)</u>	<u>\$ (1,780)</u>	<u>\$ 7,349,578</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 4 - CAPITAL ASSETS (CONTINUED)

The current year depreciation is as follows:

General government	\$ 5,330
Public safety	74,885
Public works	322,108
Recreation	18,277
Health and sanitation	20,406
Town-wide	9,270
	<u>\$ 450,276</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Balance 7/1/18	Additions	Deletions	Balance 6/30/19	Current Year Portion
Bond payable	\$ 335,487	\$ -	\$ (335,487)	\$ -	\$ -
Capital leases payable	197,598	-	(83,671)	113,927	56,394
	<u>\$ 533,085</u>	<u>\$ -</u>	<u>\$ (419,158)</u>	<u>\$ 113,927</u>	<u>\$ 56,394</u>

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

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 a fixed rate of 2.79% per annum.	\$ 67,162
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 principal and interest payments are \$24,086. Interest is charged at a fixed rate of 2.00% per annum.	<u>46,765</u>
Total Notes from Direct Borrowings Payable	<u>\$ 113,927</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2020	\$ 56,394	\$ 2,809	\$ 59,203
2021	57,533	1,425	58,958
	<u>\$ 113,927</u>	<u>\$ 4,234</u>	<u>\$ 118,161</u>

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.

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2019:

	Balance 7/1/18	Additions	Deletions	Balance 6/30/19	Current Year Portion
Accrued compensated absences	\$ 56,944	\$ -	\$ (4,317)	\$ 52,627	\$ 10,525
Net OPEB liability	86,557	3,617	-	90,174	-
Net pension liability	270,884	-	(54,693)	216,191	-
Total	<u>\$ 414,385</u>	<u>\$ 3,617</u>	<u>\$ (59,010)</u>	<u>\$ 358,992</u>	<u>\$ 10,525</u>

Please see Notes 7, 17 and 18 for detailed information on each of the other long-term obligations.

NOTE 7 - ACCRUED 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 statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2019, the Town's liability for compensated absences is \$52,627.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 8 - NONSPENDABLE FUND BALANCE

At June 30, 2019, the Town had the following nonspendable fund balance:

Nonmajor permanent funds (Schedule I)	<u>\$ 19,670</u>
---------------------------------------	------------------

NOTE 9 - RESTRICTED FUND BALANCES

At June 30, 2019, the Town had the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 29,507
Nonmajor permanent funds (Schedule I)	<u>80,102</u>
	<u>\$ 109,609</u>

NOTE 10 - COMMITTED FUND BALANCES

At June 30, 2019, the Town had the following committed fund balances:

Credit reserve account	\$ 884,638
Nonmajor capital projects funds (Schedule G)	<u>440,166</u>
	<u>\$ 1,324,804</u>

NOTE 11 - ASSIGNED FUND BALANCES

At June 30, 2019, the Town had the following assigned fund balances:

General fund:	
Economic development	\$ 4,465
Channel 3	29,810
Public works crack sealing	16,005
Public works sidewalk maintenance	39,850
Public works roads maintenance	22,816
Nonmajor special revenue funds (Schedule E)	<u>137,390</u>
	<u>\$ 250,336</u>



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 12 - DEFICIT FUND BALANCES

At June 30, 2019, the Town had the following deficit fund balances:

Nonmajor special revenue funds (Schedule E):	
PD Homeland Security grant	\$ 5,309
Nonmajor capital projects funds (Schedule G):	
ADA Upgrades, Legion, Town Office	2,269
	<u>\$ 7,578</u>

NOTE 14 - 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, 2019, the County of Oxford had no long-term debt. At June 30, 2019, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 17,407,583	33.33%	<u>\$ 5,801,947</u>

NOTE 15 - 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, 2019.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 15 - RISK MANAGEMENT (CONTINUED)

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, 2019. 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 16 - 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, 2019

NOTE 17 - 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.mainebers.org](http://www.mainebers.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 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. As of June 30, 2018, there were 304 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.4%.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Contributions**

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "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 7.3% 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, 2019 was \$45,312 .

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

At June 30, 2019, the Town reported a liability of \$216,191 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2018 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, 2018, the Town's proportion was 0.078994%, which was an increase of 0.01283% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized total pension revenue of \$71,370. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 677	\$ 2,375
Changes of assumptions	34,506	-
Net difference between projected and actual earnings on pension plan investments	-	52,202
Changes in proportion and differences between contributions and proportionate share of contributions	48,103	105
Contributions subsequent to the measurement date	45,312	-
Total	<u>\$ 128,598</u>	<u>\$ 54,682</u>

\$45,312 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, 2020. 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	\$ 59,014
2019	18,595
2020	(35,513)
2021	(13,492)
2022	-
Thereafter	-

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 17 - 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, 2018 are as follows:

*Investment Rate of Return* - For the PLD Plan, 6.75% per annum for the year ended June 30, 2018; the rate was 6.875% in 2017, compounded annually.

*Salary Increases, Merit and Inflation* - 2.75% to 9.00% per year

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 17 - DEFINED BENEFIT PENSION PLAN (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* - 1.91%; in 2017 the rate was 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, 2018 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 6.75% for 2018. 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, 2019

NOTE 17 - DEFINED BENEFIT PENSION PLAN (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, 2018 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.75% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.750%	6.750%	7.750%
Town's proportionate share of the net pension liability	\$ 509,535	\$ 216,191	\$ (58,004)

**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, 2018 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, 2018 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 2018, this was three years; prior to 2018, this was four years for the PLD Consolidated Plan.



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 17 - DEFINED BENEFIT PENSION PLAN (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, 2018 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' 2018 Comprehensive Annual Financial Report available online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (207) 512-3100.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

**Plan Description**

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

**Benefits Provided**

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

**Employees Covered by Benefit Terms**

At January 1, 2019, the following employees were covered by the benefit terms:

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

**Contributions**

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

**Retiree Premium Amounts:**

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

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS 200	\$956.96	\$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, 2019, the Town reported a liability of \$90,174 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2019 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, 2019, the Town recognized OPEB expense of \$13,004. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,676	\$ -
Changes of assumptions	4,972	8,918
Contributions subsequent to the measurement date	1,139	-
Total	<u>\$ 10,787</u>	<u>\$ 8,918</u>

\$1,139 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2020	\$ 334
2021	334
2022	334
2023	334
2024	334
Thereafter	(940)

**Discount Rate**

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2019. 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 4.10% per annum for December 31, 2019 was based upon a measurement date of December 31, 2018. The sensitivity of net OPEB liability to changes in discount rate are as follows:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	3.10%	4.10%	5.10%
Total OPEB liability	\$ 106,235	\$ 90,174	\$ 77,284
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 106,235</u>	<u>\$ 90,174</u>	<u>\$ 77,284</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

**Healthcare Trend**

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 75,980	\$ 90,174	\$ 108,418
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 75,980</u>	<u>\$ 90,174</u>	<u>\$ 108,418</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, 2018, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

*Actuarial Cost Method*

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

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2018. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

*Amortization*

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

*Assumptions*

The actuarial assumptions used in the January 1, 2019 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2018 and December 31, 2019.

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, 2017 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2019, they are as follows:

Discount Rate - 4.10% per annum.

Trend Assumptions:

Pre-Medicare Medical - Initial trend of 8.20% applied in 2019 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug - Initial trend of 9.60% applied in 2019 grading over 14 years to 4.00% per annum.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Medicare Medical - Initial trend of 4.93% applied in 2019 grading over 14 years to 4.00% per annum.

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

Administrative and claims expense - 3% per annum.

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

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2017 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2019, 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, 2017.

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

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

Retiree Continuation Percentage:

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

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

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

**Changes in Net OPEB Liability**

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2019 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, 2019 was \$4,676.

*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



TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 18 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2018 and June 30, 2017 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2017 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2019. For the fiscal year ended June 30, 2019, 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, Maine 04037.

NOTE 19 - 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 19 - DEFERRED COMPENSATION PLANS (CONTINUED)

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 2019, 2018 and 2017 were \$10,227, \$13,097 and \$10,534, 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 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 19 - DEFERRED COMPENSATION PLANS (CONTINUED)

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 2019, 2018 and 2017 were \$3,255, \$3,719 and \$3,612, respectively.

NOTE 20 - LETTER OF CREDIT

At June 30, 2019, 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 September 9, 2019, authorizes one draw only up to the amount of \$3,700,000. There were no draws for the year ended June 30, 2019.

NOTE 21 - 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:

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 21 - JOINT VENTURE (CONTINUED)

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, 2019, 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 22 - 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.

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

## TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted</u> <u>Original</u>	<u>Amounts</u> <u>Final</u>	<u>Actual</u> <u>Amounts</u>	Variance Positive (Negative)
Budgetary Fund Balance - July 1	\$ 1,689,734	\$ 1,689,734	\$ 1,689,734	\$ -
Resources (Inflows):				
Property taxes	7,072,024	7,072,024	7,122,158	50,134
Excise taxes	528,900	528,900	633,978	105,078
Intergovernmental revenues	637,865	637,865	565,178	(72,687)
Charges for services	259,384	259,384	322,350	62,966
Interest income	33,000	33,000	74,661	41,661
Other revenue	100,100	100,100	136,145	36,045
Amounts Available for Appropriation	<u>10,321,007</u>	<u>10,321,007</u>	<u>10,544,204</u>	<u>223,197</u>
Charges to Appropriations (Outflows):				
General government	530,269	546,778	526,806	19,972
Public safety	908,983	908,983	832,609	76,374
Recreation	105,493	111,961	111,961	-
Parks	14,650	14,650	5,014	9,636
Public works	714,521	714,521	643,886	70,635
Library	80,199	84,352	84,352	-
Civil services	153,885	153,885	152,309	1,576
County assessment	371,783	371,783	371,783	-
Education	4,296,937	4,296,937	4,296,937	-
Unclassified	261,403	268,098	241,401	26,697
Health and sanitation	428,332	428,332	382,434	45,898
Debt service	416,618	416,618	416,390	228
Transfers to other funds	328,200	330,710	330,710	-
Total Charges to Appropriations	<u>8,611,273</u>	<u>8,647,608</u>	<u>8,396,592</u>	<u>251,016</u>
Budgetary Fund Balance, June 30	<u>\$ 1,709,734</u>	<u>\$ 1,673,399</u>	<u>\$ 2,147,612</u>	<u>\$ 474,213</u>
Utilization of unassigned fund balance	<u>\$ -</u>	<u>\$ 36,335</u>	<u>\$ -</u>	<u>\$ (36,335)</u>

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

SCHEDULE 2

TOWN OF FRYEBURG, MAINE

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

	2019	2018	2017	2016	2015
<u>PLD Plan:</u>					
Proportion of the net pension liability	0.08%	0.07%	0.06%	0.10%	0.10%
Proportionate share of the net pension liability	\$ 216,191	\$ 270,884	\$ 341,130	\$ 164,376	\$ 91,259
Covered payroll	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777	\$ 598,562
Proportionate share of the net pension liability as a percentage of its covered payroll	34.51%	52.02%	68.46%	32.18%	15.25%
Plan fiduciary net position as a percentage of the total pension liability	91.14%	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 - PENSION  
LAST 10 FISCAL YEARS\*

	2019	2018	2017	2016	2015
<u>PLD Plan:</u>					
Contractually required contribution	\$ 45,312	\$ 43,852	\$ 33,910	\$ 20,942	\$ 20,625
Contributions in relation to the contractually required contribution	<u>(45,312)</u>	<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>	<u>\$ -</u>
Covered payroll	\$ 620,718	\$ 626,450	\$ 520,770	\$ 498,306	\$ 510,777
Contributions as a percentage of covered payroll	7.30%	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, 2019

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/18 (Reporting December 31, 2018)	\$ 86,557	\$ -	\$ 86,557
Changes for the year:			
Service cost	11,591	-	11,591
Interest	3,357	-	3,357
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(10,192)	-	(10,192)
Contributions - employer	-	1,139	(1,139)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(1,139)	(1,139)	-
Administrative expense	-	-	-
Net changes	3,617	-	3,617
Balances at 1/1/19 (Reporting December 31, 2019)	<u>\$ 90,174</u>	<u>\$ -</u>	<u>\$ 90,174</u>

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

## TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted</u> <u>Original</u>	<u>Amounts</u> <u>Final</u>	<u>Actual</u> <u>Amounts</u>	Variance Positive (Negative)
Budgetary Fund Balance - July 1	\$ 1,689,734	\$ 1,689,734	\$ 1,689,734	\$ -
Resources (Inflows):				
Property taxes	7,072,024	7,072,024	7,122,158	50,134
Excise taxes	528,900	528,900	633,978	105,078
Intergovernmental revenues	637,865	637,865	565,178	(72,687)
Charges for services	259,384	259,384	322,350	62,966
Interest income	33,000	33,000	74,661	41,661
Other revenue	100,100	100,100	136,145	36,045
Amounts Available for Appropriation	<u>10,321,007</u>	<u>10,321,007</u>	<u>10,544,204</u>	<u>223,197</u>
Charges to Appropriations (Outflows):				
General government	530,269	546,778	526,806	19,972
Public safety	908,983	908,983	832,609	76,374
Recreation	105,493	111,961	111,961	-
Parks	14,650	14,650	5,014	9,636
Public works	714,521	714,521	643,886	70,635
Library	80,199	84,352	84,352	-
Civil services	153,885	153,885	152,309	1,576
County assessment	371,783	371,783	371,783	-
Education	4,296,937	4,296,937	4,296,937	-
Unclassified	261,403	268,098	241,401	26,697
Health and sanitation	428,332	428,332	382,434	45,898
Debt service	416,618	416,618	416,390	228
Transfers to other funds	328,200	330,710	330,710	-
Total Charges to Appropriations	<u>8,611,273</u>	<u>8,647,608</u>	<u>8,396,592</u>	<u>251,016</u>
Budgetary Fund Balance, June 30	<u>\$ 1,709,734</u>	<u>\$ 1,673,399</u>	<u>\$ 2,147,612</u>	<u>\$ 474,213</u>
Utilization of unassigned fund balance	<u>\$ -</u>	<u>\$ 36,335</u>	<u>\$ -</u>	<u>\$ (36,335)</u>

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

## TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST 10 FISCAL YEARS\*

	2019	2018
<u>MMEHT:</u>		
Employer contributions	\$ 1,139	\$ -
Benefit payments	(1,139)	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ -	\$ -
Contributions as a percentage of covered payroll	0.00%	0.00%

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

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

TOWN OF FRYEBURG, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2019

**Changes of Assumptions**

For the PLD Consolidated Plan, the discount rate was reduced from 6.875% to 6.75%. In addition, the cost of living benefit increases for the PLD Plan decreased from 2.20% to 1.91%.

For the OPEB Plan, there was a change in the discount rate from 3.44% to 4.10% per GASB 75 discount rate selection.

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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
Resources (Inflows):				
Taxes:				
Property taxes	\$ 7,072,024	\$ 7,072,024	\$ 7,122,158	\$ 50,134
Auto excise	525,000	525,000	629,215	104,215
Airplane excise	900	900	548	(352)
Boat excise	3,000	3,000	4,215	1,215
Intergovernmental revenues:				
State revenue sharing	202,916	202,916	210,681	7,765
Homestead reimbursement	167,830	167,830	48,340	(119,490)
LRAP	55,616	55,616	55,616	-
Tree growth	-	-	33,144	33,144
BETE reimbursement	208,503	208,503	208,561	58
Veterans exemption	3,000	3,000	6,699	3,699
General assistance	-	-	2,137	2,137
Charges for services:				
Tax lien fees	10,000	10,000	9,684	(316)
Clerk fees	16,534	16,534	17,884	1,350
Animal control	3,000	3,000	2,006	(994)
Planning board fees	-	-	325	325
Building permits	20,000	20,000	32,872	12,872
Solid waste fees	158,200	158,200	200,661	42,461
Police	30,150	30,150	23,415	(6,735)
Fire department	-	-	399	399
Public works	-	-	8,864	8,864
Recreation	19,000	19,000	23,423	4,423
Library	2,500	2,500	2,817	317
Interest income:				
Tax and lien interest	33,000	33,000	54,477	21,477
Interest income	-	-	20,184	20,184
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Cable tv fees	-	-	27,966	27,966
Miscellaneous other	100	100	8,179	8,079
Amounts Available for Appropriation	<u>\$ 8,631,273</u>	<u>\$ 8,631,273</u>	<u>\$ 8,854,470</u>	<u>\$ 223,197</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, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Board of selectmen	\$ 14,536	\$ -	\$ 14,536	\$ 14,095	\$ 441
Administration	476,633	-	476,633	459,833	16,800
Planning board	1,000	-	1,000	905	95
Appeals board	500	-	500	58	442
Conservation committee	500	-	500	266	234
Economic development	2,000	-	2,000	40	1,960
Professional services	35,100	16,509	51,609	51,609	-
Total	530,269	16,509	546,778	526,806	19,972
PUBLIC SAFETY:					
Fire department	187,863	-	187,863	187,742	121
Saco valley fire department	27,400	-	27,400	27,400	-
Police department	614,777	-	614,777	538,524	76,253
Rescue department	78,943	-	78,943	78,943	-
Total	908,983	-	908,983	832,609	76,374
RECREATION	105,493	6,468	111,961	111,961	-
PARKS	14,650	-	14,650	5,014	9,636
PUBLIC WORKS:					
Roads	714,521	-	714,521	643,886	70,635
Total	714,521	-	714,521	643,886	70,635
LIBRARY	80,199	4,153	84,352	84,352	-
CIVIL SERVICES	153,885	-	153,885	152,309	1,576

## TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
DEBT SERVICE	416,618	-	416,618	416,390	228
COUNTY TAX	371,783	-	371,783	371,783	-
EDUCATION	4,296,937	-	4,296,937	4,296,937	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	4,847	9,153
Townwide insurance/deferred comp.	160,000	299	160,299	160,299	-
Service organizations	10,232	-	10,232	9,220	1,012
Social services	17,500	-	17,500	17,500	-
Airport	15,000	-	15,000	15,000	-
Town buildings	930	-	930	569	361
CS Snow school property	10,000	6,396	16,396	16,396	-
Unclassified	1,350	-	1,350	696	654
Overlay/abatements	32,391	-	32,391	16,874	15,517
Total	261,403	6,695	268,098	241,401	26,697
HEALTH AND SANITATION:					
Solid waste/recycling	428,332	-	428,332	382,434	45,898
Total	428,332	-	428,332	382,434	45,898
TRANSFERS TO OTHER FUNDS:					
Special revenue funds	-	2,510	2,510	2,510	-
Capital projects funds	328,200	-	328,200	328,200	-
Total	328,200	2,510	330,710	330,710	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 8,611,273	\$ 36,335	\$ 8,647,608	\$ 8,396,592	\$ 251,016

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



## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 76,580	\$ -	\$ 117,455	\$ 194,035
Due from other funds	95,245	440,166	833	536,244
TOTAL ASSETS	<u>\$ 171,825</u>	<u>\$ 440,166</u>	<u>\$ 118,288</u>	<u>\$ 730,279</u>
LIABILITIES				
Due to other funds	\$ 10,237	\$ 2,269	\$ 18,516	\$ 31,022
TOTAL LIABILITIES	<u>10,237</u>	<u>2,269</u>	<u>18,516</u>	<u>31,022</u>
FUND BALANCES				
Nonspendable - principal	-	-	19,670	19,670
Restricted	29,507	-	80,102	109,609
Committed	-	440,166	-	440,166
Assigned	137,390	-	-	137,390
Unassigned	(5,309)	(2,269)	-	(7,578)
TOTAL FUND BALANCES	<u>161,588</u>	<u>437,897</u>	<u>99,772</u>	<u>699,257</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 171,825</u>	<u>\$ 440,166</u>	<u>\$ 118,288</u>	<u>\$ 730,279</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 GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 519	\$ -	\$ 806	\$ 1,325
Intergovernmental income	75,286	-	-	75,286
Other	38,397	-	-	38,397
TOTAL REVENUES	<u>114,202</u>	<u>-</u>	<u>806</u>	<u>115,008</u>
EXPENDITURES				
Capital outlay	-	310,032	-	310,032
Other	120,081	-	3,744	123,825
TOTAL EXPENDITURES	<u>120,081</u>	<u>310,032</u>	<u>3,744</u>	<u>433,857</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,879)</u>	<u>(310,032)</u>	<u>(2,938)</u>	<u>(318,849)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,510	328,200	-	330,710
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,510</u>	<u>328,200</u>	<u>-</u>	<u>330,710</u>
NET CHANGE IN FUND BALANCES	(3,369)	18,168	(2,938)	11,861
FUND BALANCES - JULY 1	<u>164,957</u>	<u>419,729</u>	<u>102,710</u>	<u>687,396</u>
FUND BALANCES - JUNE 30	<u><u>\$ 161,588</u></u>	<u><u>\$ 437,897</u></u>	<u><u>\$ 99,772</u></u>	<u><u>\$ 699,257</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.

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2019

	American Legion	Chandler Fund	Library	Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Conservation Grant
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ 42,924	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	4,073	-	2,420	2,805	-	29,283	200	750
TOTAL ASSETS	<u>\$ 4,073</u>	<u>\$ -</u>	<u>\$ 45,344</u>	<u>\$ 2,805</u>	<u>\$ -</u>	<u>\$ 29,283</u>	<u>\$ 200</u>	<u>\$ 750</u>
LIABILITIES								
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 5,309	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,309</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	750
Committed	-	-	-	-	-	-	-	-
Assigned	4,073	-	45,344	2,805	-	29,283	200	-
Unassigned	-	-	-	-	(5,309)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>4,073</u>	<u>-</u>	<u>45,344</u>	<u>2,805</u>	<u>(5,309)</u>	<u>29,283</u>	<u>200</u>	<u>750</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 4,073</u>	<u>\$ -</u>	<u>\$ 45,344</u>	<u>\$ 2,805</u>	<u>\$ -</u>	<u>\$ 29,283</u>	<u>\$ 200</u>	<u>\$ 750</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2019

	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	\$ -	\$ -	\$ 29,451	\$ -	\$ -	\$ -	\$ -
Due from other funds	1,661	11,009	-	-	3,089	240	6,007
TOTAL ASSETS	<u>\$ 1,661</u>	<u>\$ 11,009</u>	<u>\$ 29,451</u>	<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 6,007</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ 4,763	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	3,089	240	6,007
Committed	-	-	-	-	-	-	-
Assigned	1,661	11,009	24,688	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>1,661</u>	<u>11,009</u>	<u>24,688</u>	<u>-</u>	<u>3,089</u>	<u>240</u>	<u>6,007</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 1,661</u>	<u>\$ 11,009</u>	<u>\$ 29,451</u>	<u>\$ -</u>	<u>\$ 3,089</u>	<u>\$ 240</u>	<u>\$ 6,007</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2019

	Fire Dept. Mulford Grant	CDBG Planning Grant	Mulford Pass through Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 3,761	\$ 444	\$ -
Due from other funds	1,328	1,294	2,894	12,493	-	290	215
TOTAL ASSETS	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 2,894</u>	<u>\$ 12,493</u>	<u>\$ 3,761</u>	<u>\$ 734</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 (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,328	1,294	2,894	-	3,596	-	215
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	12,493	-	734	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>1,328</u>	<u>1,294</u>	<u>2,894</u>	<u>12,493</u>	<u>3,596</u>	<u>734</u>	<u>215</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 1,328</u>	<u>\$ 1,294</u>	<u>\$ 2,894</u>	<u>\$ 12,493</u>	<u>\$ 3,761</u>	<u>\$ 734</u>	<u>\$ 215</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2019

	Conservation Committee	PD Donations	Poland Spring	Mulford Library	FD Dry Hydrant Grant ME Forest Svc	FD FEMA Grant	Wards Brook Aquifer Report
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	100	1,935	5,000	1,330	-	-	-
TOTAL ASSETS	\$ 100	\$ 1,935	\$ 5,000	\$ 1,330	\$ -	\$ -	\$ -
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	1,935	-	1,330	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	100	-	5,000	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	100	1,935	5,000	1,330	-	-	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 100	\$ 1,935	\$ 5,000	\$ 1,330	\$ -	\$ -	\$ -

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2019

	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	JAG Computer Grant PD	BP Vests Grant	Recreation Donations	Total
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,580
Due from other funds	30	2,948	-	-	2,095	1,756	95,245
TOTAL ASSETS	<u>30</u>	<u>\$ 2,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,095</u>	<u>\$ 1,756</u>	<u>\$ 171,825</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,237
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,237</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	30	2,948	-	-	2,095	1,756	29,507
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	137,390
Unassigned	-	-	-	-	-	-	(5,309)
TOTAL FUND BALANCES (DEFICITS)	<u>30</u>	<u>2,948</u>	<u>-</u>	<u>-</u>	<u>2,095</u>	<u>1,756</u>	<u>161,588</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 30</u>	<u>\$ 2,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,095</u>	<u>\$ 1,756</u>	<u>\$ 171,825</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, 2019

	American Legion	Chandler Fund	Library	Mulford Fund Grants for Beautification	PD Homeland Security Grant	Canal Campground	FD Donations	Conservation Grant
REVENUES								
Interest income	\$ -	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	10,000	-	5,922	-	-	750
Other income	3,974	6,785	248	5,000	-	5,000	200	-
TOTAL REVENUES	<u>3,974</u>	<u>6,785</u>	<u>10,538</u>	<u>5,000</u>	<u>5,922</u>	<u>5,000</u>	<u>200</u>	<u>750</u>
EXPENDITURES								
Other	7,693	6,785	4,467	4,980	11,231	415	-	-
TOTAL EXPENDITURES	<u>7,693</u>	<u>6,785</u>	<u>4,467</u>	<u>4,980</u>	<u>11,231</u>	<u>415</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,719)</u>	<u>-</u>	<u>6,071</u>	<u>20</u>	<u>(5,309)</u>	<u>4,585</u>	<u>200</u>	<u>750</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(3,719)</u>	<u>-</u>	<u>6,071</u>	<u>20</u>	<u>(5,309)</u>	<u>4,585</u>	<u>200</u>	<u>750</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>7,792</u>	<u>-</u>	<u>39,273</u>	<u>2,785</u>	<u>-</u>	<u>24,698</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 4,073</u>	<u>\$ -</u>	<u>\$ 45,344</u>	<u>\$ 2,805</u>	<u>\$ (5,309)</u>	<u>\$ 29,283</u>	<u>\$ 200</u>	<u>\$ 750</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, 2019

	Aquifer Fund	Fuel Assistance	MPERS Credit	Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Fund Grants for Recreation
REVENUES							
Interest income	\$ -	\$ -	\$ 197	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	730	-	-	-
Other income	-	200	-	-	-	-	5,750
TOTAL REVENUES	-	200	197	730	-	-	5,750
EXPENDITURES							
Other	-	1,266	-	1,100	-	-	4,244
TOTAL EXPENDITURES	-	1,266	-	1,100	-	-	4,244
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,066)	197	(370)	-	-	1,506
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	370	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	370	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	(1,066)	197	-	-	-	1,506
FUND BALANCES (DEFICITS) - JULY 1	1,661	12,075	24,491	-	3,089	240	4,501
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,661	\$ 11,009	\$ 24,688	\$ -	\$ 3,089	\$ 240	\$ 6,007

## TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2017

	Fire Dept. Mulford Grant	CDBG Planning Grant	Mulford Pass through Grant	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Police Dept. Domestic Violence
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ 6	\$ -
Intergovernmental income	-	-	24,400	-	-	-	-
Other income	-	-	-	1,520	-	50	-
TOTAL REVENUES	-	-	24,400	1,520	26	56	-
EXPENDITURES							
Other	-	-	26,950	-	86	425	-
TOTAL EXPENDITURES	-	-	26,950	-	86	425	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(2,550)	1,520	(60)	(369)	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	(2,550)	1,520	(60)	(369)	-
FUND BALANCES (DEFICITS) - JULY 1	1,328	1,294	5,444	10,973	3,656	1,103	215
FUND BALANCES (DEFICITS) - JUNE 30	\$ 1,328	\$ 1,294	\$ 2,894	\$ 12,493	\$ 3,596	\$ 734	\$ 215

## TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	Conservation Committee	PD Donations	Poland Spring	Mulford Library	FD Dry Hydrant Grant ME Forest Svc	FD FEMA Grant	Wards Brook Aquifer Report
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	414	9,848	8,500
Other income	-	2,120	5,000	-	-	-	-
TOTAL REVENUES	-	2,120	5,000	-	414	9,848	8,500
EXPENDITURES							
Other	-	185	-	-	798	9,848	22,100
TOTAL EXPENDITURES	-	185	-	-	798	9,848	22,100
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	1,935	5,000	-	(384)	-	(13,600)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	384	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	384	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	1,935	5,000	-	-	-	(13,600)
FUND BALANCES (DEFICITS) - JULY 1	100	-	-	1,330	-	-	13,600
FUND BALANCES (DEFICITS) - JUNE 30	100	1,935	5,000	1,330	-	-	-

## TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	Tennis Courts	Mulford Bradley Park	ESAA Apron Grant	JAG Computer Grant PD	BP Vests Grant	Recreation Donations	Total
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 519
Intergovernmental income	-	-	12,330	2,392	-	-	75,286
Other income	-	2,550	-	-	-	-	38,397
TOTAL REVENUES	-	2,550	12,330	2,392	-	-	114,202
EXPENDITURES							
Other	-	2,266	12,330	2,392	520	-	120,081
TOTAL EXPENDITURES	-	2,266	12,330	2,392	520	-	120,081
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	284	-	-	(520)	-	(5,879)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	1,756	2,510
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	1,756	2,510
NET CHANGE IN FUND BALANCES (DEFICITS)	-	284	-	-	(520)	1,756	(3,369)
FUND BALANCES (DEFICITS) - JULY 1	30	2,664	-	-	2,615	-	164,957
FUND BALANCES (DEFICITS) - JUNE 30	\$ 30	\$ 2,948	\$ -	\$ -	\$ 2,095	\$ 1,756	\$ 161,588

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, 2019

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
ASSETS							
Due from other funds	\$ 178,951	\$ 38,035	\$ 15,281	\$ 2,918	\$ 33,863	\$ 170	\$ 848
TOTAL ASSETS	<u>\$ 178,951</u>	<u>\$ 38,035</u>	<u>\$ 15,281</u>	<u>\$ 2,918</u>	<u>\$ 33,863</u>	<u>\$ 170</u>	<u>\$ 848</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	178,951	38,035	15,281	2,918	33,863	170	848
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>178,951</u>	<u>38,035</u>	<u>15,281</u>	<u>2,918</u>	<u>33,863</u>	<u>170</u>	<u>848</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 178,951</u>	<u>\$ 38,035</u>	<u>\$ 15,281</u>	<u>\$ 2,918</u>	<u>\$ 33,863</u>	<u>\$ 170</u>	<u>\$ 848</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2019

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
ASSETS						
Due from other funds	\$ -	\$ 11,805	\$ 5,238	\$ 142,100	\$ 10,957	\$ 440,166
TOTAL ASSETS	\$ -	\$ 11,805	\$ 5,238	\$ 142,100	\$ 10,957	\$ 440,166
LIABILITIES						
Due to other funds	\$ 2,269	\$ -	\$ -	\$ -	\$ -	\$ 2,269
TOTAL LIABILITIES	2,269	-	-	-	-	2,269
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	11,805	5,238	142,100	10,957	440,166
Assigned	-	-	-	-	-	-
Unassigned	(2,269)	-	-	-	-	(2,269)
TOTAL FUND BALANCES (DEFICITS)	(2,269)	11,805	5,238	142,100	10,957	437,897
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 11,805	\$ 5,238	\$ 142,100	\$ 10,957	\$ 440,166

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, 2019

	Fire Dept. Truck Fund	Roads Capital Reserve	Police Department Vehicle	Police Computer Software	FD Airpacks	Transfer Station Scales	Rec Equip Share
REVENUES							
Other income	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-	-
EXPENDITURES							
Capital outlay	-	241,454	26,682	50	-	10,655	-
TOTAL EXPENDITURES	-	241,454	26,682	50	-	10,655	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(241,454)	(26,682)	(50)	-	(10,655)	-
OTHER FINANCING SOURCES (USES)							
Transfers in	25,000	250,000	36,000	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	25,000	250,000	36,000	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	25,000	8,546	9,318	(50)	-	(10,655)	-
FUND BALANCES (DEFICITS) - JULY 1	153,951	29,489	5,963	2,968	33,863	10,825	848
FUND BALANCES (DEFICITS) - JUNE 30	\$ 178,951	\$ 38,035	\$ 15,281	\$ 2,918	\$ 33,863	\$ 170	\$ 848

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	ADA Upgrades, Legion, Town Office	Public Works Equipment Capital Reserve	Transfer Station Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Total
REVENUES						
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	2,885	11,562	16,744	-	-	310,032
TOTAL EXPENDITURES	<u>2,885</u>	<u>11,562</u>	<u>16,744</u>	<u>-</u>	<u>-</u>	<u>310,032</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,885)</u>	<u>(11,562)</u>	<u>(16,744)</u>	<u>-</u>	<u>-</u>	<u>(310,032)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	17,200	-	-	-	328,200
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>17,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,200</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>(2,885)</u>	<u>5,638</u>	<u>(16,744)</u>	<u>-</u>	<u>-</u>	<u>18,168</u>
FUND BALANCES (DEFICITS) - JULY 1	<u>616</u>	<u>6,167</u>	<u>21,982</u>	<u>142,100</u>	<u>10,957</u>	<u>419,729</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u><u>\$ (2,269)</u></u>	<u><u>\$ 11,805</u></u>	<u><u>\$ 5,238</u></u>	<u><u>\$ 142,100</u></u>	<u><u>\$ 10,957</u></u>	<u><u>\$ 437,897</u></u>

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, 2019

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
<b>ASSETS</b>				
Cash and cash equivalents	\$ 18,476	\$ 49,477	\$ 1,420	\$ 6,873
Due from other funds	232	-	-	401
<b>TOTAL ASSETS</b>	<u>\$ 18,708</u>	<u>\$ 49,477</u>	<u>\$ 1,420</u>	<u>\$ 7,274</u>
<b>LIABILITIES</b>				
Due to others funds	\$ -	\$ 18,315	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>18,315</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable - principal	18,270	-	1,400	-
Restricted	438	31,162	20	7,274
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>18,708</u>	<u>31,162</u>	<u>1,420</u>	<u>7,274</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 18,708</u>	<u>\$ 49,477</u>	<u>\$ 1,420</u>	<u>\$ 7,274</u>

## TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2019

	Reforestation Funds	Hospital Trust	Eastman	Total
ASSETS				
Cash and cash equivalents	\$ 7,095	\$ 33,202	\$ 912	\$ 117,455
Due from other funds	-	-	200	833
TOTAL ASSETS	<u>\$ 7,095</u>	<u>\$ 33,202</u>	<u>\$ 1,112</u>	<u>\$ 118,288</u>
LIABILITIES				
Due to others funds	\$ 201	\$ -	\$ -	\$ 18,516
TOTAL LIABILITIES	<u>201</u>	<u>-</u>	<u>-</u>	<u>18,516</u>
FUND BALANCES				
Nonspendable - principal	-	-	-	19,670
Restricted	6,894	33,202	1,112	80,102
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,894</u>	<u>33,202</u>	<u>1,112</u>	<u>99,772</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,095</u>	<u>\$ 33,202</u>	<u>\$ 1,112</u>	<u>\$ 118,288</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, 2019

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
REVENUES				
Investment income	\$ 356	\$ 123	\$ 9	\$ 42
TOTAL REVENUES	<u>356</u>	<u>123</u>	<u>9</u>	<u>42</u>
EXPENDITURES				
Other	-	3,744	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>3,744</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	356	(3,621)	9	42
FUND BALANCES - JULY 1	<u>18,352</u>	<u>34,783</u>	<u>1,411</u>	<u>7,232</u>
FUND BALANCES - JUNE 30	<u>\$ 18,708</u>	<u>\$ 31,162</u>	<u>\$ 1,420</u>	<u>\$ 7,274</u>

SCHEDULE J (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2019

	Reforestation Funds	Hospital Trust	Eastman	Total
REVENUES				
Investment income	\$ 48	\$ 222	\$ 6	\$ 806
TOTAL REVENUES	<u>48</u>	<u>222</u>	<u>6</u>	<u>806</u>
EXPENDITURES				
Other	-	-	-	3,744
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,744</u>
NET CHANGE IN FUND BALANCES	48	222	6	(2,938)
FUND BALANCES - JULY 1	6,846	32,980	1,106	102,710
FUND BALANCES - JUNE 30	<u>\$ 6,894</u>	<u>\$ 33,202</u>	<u>\$ 1,112</u>	<u>\$ 99,772</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, 2019

	Land and Non-depreciable Assets	Buildings Building Improvements and Land Improvements	Machinery, Equipment and Vehicles	Infrastructure	Total
General Government	\$ 61,250	\$ 169,125	\$ -	\$ -	\$ 230,375
Public Safety	60,000	330,457	1,387,191	-	1,777,648
Public Works	-	396,205	1,153,834	8,965,631	10,515,670
Recreation	70,000	615,576	82,723	-	768,299
Health and Sanitation	55,000	158,433	213,240	20,988	447,661
Town-wide	18,408	849,328	6,000	-	873,736
Total General Capital Assets	264,658	2,519,124	2,842,988	8,986,619	14,613,389
Less: Accumulated Depreciation	-	(1,745,774)	(2,106,343)	(3,411,694)	(7,263,811)
Net General Capital Assets	\$ 264,658	\$ 773,350	\$ 736,645	\$ 5,574,925	\$ 7,349,578

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, 2019

	General Capital Assets 7/1/18	Additions	Deletions	General Capital Assets 6/30/19
General Government	\$ 221,010	\$ 9,365	\$ -	\$ 230,375
Public Safety	1,768,060	34,175	(24,587)	1,777,648
Public Works	10,247,301	268,369	-	10,515,670
Recreation	768,299	-	-	768,299
Health and Sanitation	426,673	20,988	-	447,661
Town-wide	873,736	-	-	873,736
Construction in Progress	1,780	-	(1,780)	-
Total General Capital Assets	14,306,859	332,897	(26,367)	14,613,389
Less: Accumulated Depreciation	(6,838,122)	(450,276)	24,587	(7,263,811)
Net General Capital Assets	<u>\$ 7,468,737</u>	<u>\$ (117,379)</u>	<u>\$ (1,780)</u>	<u>\$ 7,349,578</u>

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



Proven Expertise & 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, 2019 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 February 7, 2020.

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.

3 Old Orchard Road, Buxton, Maine 04093  
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.

A handwritten signature in black ink that reads "RHR Smith & Company". The signature is written in a cursive, flowing style.

Buxton, Maine  
February 7, 2020

## **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 2020-2021		
ARTICLE 1.	Elect a Moderator for July 14th and 16th.	
ARTICLE 2.	Secret Ballot voting for two (2) Select Board members for 3-year terms and two (2) School Board Directors for 3-year terms.	
ARTICLE 3- ADMINISTRATION		
Salaries & Wages: Full-Time and Election Workers.	\$ 312,678	Town Manager, CEO/Assessor, Bookkeeper, Town Clerk, 2 Office Clerks and Election Workers.
Taxes, Workers Compensation	\$ 31,651	Payroll taxes and workers compensation.
Health Insurance	\$ 102,036	Health Insurance for 6 full time staff.
Employees Costs	\$ 8,500	Travel, training, membership dues.
Supplies	\$ 28,850	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	\$ 7,690	Electricity, heat, water, internet, telephone.
Repair & Maintenance	\$ 6,600	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	\$ 25,401	Annual municipal software license. Annual online website for assessing. Tax assessing software. Security system. Town web site. Postage meter rental. Computer Tech. Copier lease
Total Administration	\$ 523,406	
ARTICLE 4 - LAW ENFORCEMENT		
Salaries & Wages Full-Time	\$ 309,795	Police Chief, Lieutenant, Sargent and 3 full-time Patrol Officers.
Wages - Reserve Officers	\$ 127,700	Reserve shifts to cover vacations, sick time, river patrol, court, fair coverage and cleaning services.
Taxes, Workers Compensation	\$ 81,801	Payroll taxes and workers compensation.
Health Insurance	\$ 72,934	Health Insurance for 5 full time officers.
Employees Costs	\$ 9,136	Travel, training, dues, and subscriptions. Ammunition.
Supplies	\$ 10,200	Uniforms, postage, copier paper, computer and office supplies.
Utilities	\$ 7,955	Metro switch, jet packs, cell phone, internet line, phone and fax line.
Repair & Maintenance	\$ 43,600	Gas for vehicles and boats. Parts and labor for 5 vehicles, 3 boats & trailers. Equipment for cruisers.
Building Expense	\$ 1,000	Maintenance and repairs as needed per lease agreement.
Contractual Services	\$ 11,850	Police Software. Computer Tech Support.
Total Law Enforcement	\$ 675,972	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	\$ 93,330	Two full-time attendants, one part-time attendant and overtime.
Taxes, Workers Compensation	\$ 18,088	Payroll taxes and workers compensation.
Health Insurance	\$ 30,045	Health insurance for 2 full time attendants.
Employees Costs	\$ 750	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee.
Supplies	\$ 5,450	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement, PPE.
Utilities	\$ 8,578	Heat, electricity, telephone and fax lines, internet.
Repair & Maintenance	\$ 23,500	Equipment parts and repairs; backhoe, compactors, roll-off truck, fork lift, chipper. Propane, gas and diesel for various equipment. Basic building upkeep and site improvements
Contractual Services	\$ 276,895	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.
<b>Total Solid Waste</b>	<b>\$ 456,635</b>	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	\$ 271,172	Director & Assistant Public Works Director, 3 full-time crew, 1 part-time crew, janitor and overtime.
Taxes, Workers Compensation	\$ 74,065	Payroll taxes and workers compensation.
Health Insurance	\$ 64,870	Health insurance for 5 full time crew.
Employees Costs	\$ 1,050	Travel, training, random drug testing. Hepatitis vaccines.
Supplies	\$ 99,800	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1,000 tons of salt, 1,200 yards sand. Signs. Uniforms.
Utilities	\$ 11,330	Heat, water, electricity, internet, telephone.
Repair & Maintenance	\$ 170,400	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	\$ 34,111	Plowing: Main Fire Station, Portland Street, Smart's Hill Road. Snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
<b>Total Public Works</b>	<b>\$ 726,797</b>	

ARTICLE 7- FIRE DEPARTMENT		
Salaries & Wages Full-Time and on-call firemen.	\$ 106,829	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMA. All On-Call Firemen. Cleaning Services.
Taxes, Workers Compensation	\$ 46,849	Payroll taxes and workers compensation.
Health Insurance	\$ 12,974	Health insurance for fire chief.
Employees Costs	\$ 5,128	Travel, training, dues & subscription. Hepatitis vaccines. Airpack physicals.
Supplies	\$ 9,490	Office and cleaning supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	\$ 11,420	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 Fire Engines.
Contractual Services	\$ 1,525	Software license. Computer Technical support. Fire extinguishers.
<b>Total Fire Department</b>	<b>\$ 234,515</b>	
ARTICLE 8 - LIBRARY		
Salaries & Wages Full & Part Time	\$ 50,156	Full-time Librarian and two part time aids. Cleaning services.
Taxes, Workers Compensation	\$ 4,642	Payroll taxes and workers compensation.
Health Insurance	\$ 21,038	Health Insurance for full-time Librarian.
Employees Costs	\$ 445	Maine Library Association. Training and travel. Library meetings
Supplies	\$ 13,550	Office and cleaning supplies. Books, programming and postage.
Utilities	\$ 7,720	Heat, water, electricity, telephone, fax, internet.
Repair & Maintenance	\$ 2,500	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	\$ 1,565	Library software. Computer technician support. Copier Maintenance agreement.
<b>Total Library</b>	<b>\$ 101,617</b>	
ARTICLE 9 - RECREATION		
Salaries & Wages Full & Part Time	\$ 93,872	Recreation Director. Summer staff for 6 week all day programs. Field maintenance and mowing position.
Taxes, Workers Compensation	\$ 17,629	Payroll taxes and workers compensation.
Health Insurance	\$ 12,974	Health insurance for Recreation Director.
Employee Costs	\$ 600	Travel and training. Background checks for coaches
Programs	\$ 1,800	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween Party.
Repair & Maintenance	\$ 2,000	For field maintenance.
<b>Total Recreation</b>	<b>\$ 128,875</b>	



ARTICLE 10 - EQUIPMENT CAPITAL RESERVE		
Security cameras for Library, Town Office and Transfer Station	\$	7,125
Recreation: Equipment replacement reserve.	\$	2,000
<b>Total Equipment Capital Reserve</b>	<b>\$</b>	<b>9,125</b>
ARTICLE 11 - FIRE DEPARTMENT TRUCK FUND ACCOUNT		
The current truck fund balance is \$7,813, after replacing Engine 93. Adding \$50,000 will increase the balance to \$57,813.	\$	50,000
ARTICLE 12 - BUILDING CAPITAL RESERVE		
Repair floor cracks, repair sills and epoxy coat concrete apparatus bay floors at the Fire Station	\$	18,000
ARTICLE 13 - VEHICLE CAPITAL RESERVE		
Police SUV and equipment \$40,000.	\$	40,000
ARTICLE 14 - ROAD CAPITAL RESERVE ACCOUNT		
The estimated project cost for replacing the Farnsworth Road culvert is \$165,000. The Town received a Maine DEP Stream Crossing Grant which will pay for \$95,000 of the estimated project cost.	\$	70,000
ARTICLE 15 - CREDIT RESERVE ACCOUNT		
The \$266,458 will be used to complete the projects outlined in the 5-year road plan. These projects include the completion of the final phases of the Lovewell Pond & Battleground Road (surface paving/final shoulder work), and the reclaim and paving of Morningside Drive & Meadow Lane. Approving Article 15 will not impact the mill rate.	\$	266,458
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.	\$	31,925
ARTICLE 17 - FRYEBURG RESCUE		
Fryeburg Rescue provides rescue services to the Town of Fryeburg.	\$	92,862
ARTICLE 18 - DEBT SERVICE		
Lease for Police Office space in Rescue Building.	\$1,400/month 2020 \$1435/month 2021	\$ 17,010
2016 International Wheeler Cab/Chassis/Plow Equipment	Final payment due November 2020.	\$ 35,117
2016 Caterpillar Loader, Model 430F2IT	Final payment due November 2020.	\$ 24,088
<b>Total Debt Service</b>	<b>\$</b>	<b>76,215</b>

<b>ARTICLE 19, 20, 21, 22 - BOARDS &amp; COMMITTEES</b>	
<b>Appeals Board</b> - Trainings and miscellaneous supplies	\$ 500
<b>Planning Board</b> - Contact with SMPDC to update zoning maps. Training, travel.	\$ 5,000
<b>Select Board</b> - 5 stipends \$2,500 each. Taxes, Workers Comp, training, manuals.	\$ 14,910
<b>Conservation Committee</b> -Pollinator seed purchase. Town Forest Trail construction	\$ 5,000
<b>Total Boards &amp; Committees</b>	<b>\$ 25,410</b>
<b>ARTICLE 23- PROFESSIONAL SERVICES</b>	
<b>Legal services</b>	\$ 20,000
<b>Auditor</b> - Annual Audit and consultations.	\$ 13,750
<b>Town Web Site</b>	\$ 5,000
<b>Mapping</b>	\$ 1,900
<b>Total Professional Services</b>	<b>\$ 40,650</b>
<b>ARTICLE 24 - GENERAL ASSISTANCE</b>	
Provides emergency General Assistance for Town residents in need who qualify. The State reimburses the Town for 70% of claims reported to the State.	<b>\$ 14,000</b>
<b>ARTICLE 25 - CIVIL SERVICES</b>	
Animal Control Officer (Wages, taxes, workers comp, travel/training, supplies)	\$ 9,193
EMA Generator - Annual preventative maintenance contract for parts and labor for generator at Molly Ockett.	\$ 950
Tree Removal - Cutting and trimming of bad trees.	\$ 5,000
Street lights, Academy & Hemlock Bridge traffic lights and maintenance.	\$ 23,960
Hydrants	\$ 110,482
<b>Total Civil Services</b>	<b>\$ 149,585</b>
<b>ARTICLE 26 - TOWN PARKS</b>	
Electricity for Bradley Park outlets & water service	\$ 890
Portable toilets for Graustein Park, Weston's Beach, Canal Beach, Jockey Cap. One extra for police during fair week.	\$ 5,500
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
<b>Total Town Parks</b>	<b>\$ 16,890</b>

ARTICLE 27 - TOWN OWNED BUILDINGS	
Old Town Garage. Electricity.	\$ 200
C. A. Snow School property. Insurance, Electricity	\$ 10,900
Former Registry of Deeds/Brick Building. Maintenance, Electricity	\$ 1,250
American Legion. Water, Electricity, Heat, Cleaning, Maintenance	\$ 7,990
<b>Total Town Owned Buildings</b>	<b>\$ 20,340</b>
ARTICLE 28 - AIRPORT	
Eastern Slope Airport Authority. Funding to operate the Town owned airport.	\$ 18,500
<b>Total Airport</b>	<b>\$ 18,500</b>
ARTICLE 29. TOWN INSURANCES	
Unemployment.	\$ 5,500
Insurance: Property, Casualty, Bonding, Liability.	\$ 59,000
Contingency Fund.	\$ 20,000
Deferred Compensation Retirement.	\$ 80,000
<b>Total Town Insurances</b>	<b>\$ 164,500</b>
ARTICLE 30 - SOCIAL SERVICE AGENCIES	
Appropriations for several Social Service Agencies to be approved by Select Board	\$ 10,000
Food Pantries	\$ 7,500
<b>Total Social Service Agencies</b>	<b>\$ 17,500</b>
ARTICLE 31 - UNCLASSIFIED SERVICE ORGANIZATIONS	
Harvest Hill Animal Shelter	\$ 3,449
Fryeburg Fish & Game. Insurance for range.	\$ 1,000
Maine Municipal Association. Annual dues.	\$ 4,471
Southern Maine Planning & Development Commission. Annual dues.	\$ 1,227
Saco River Corridor Commission	\$ 300
<b>Total Unclassified Service Organizations</b>	<b>\$ 10,447</b>
ARTICLE 32 - UNCLASSIFIED EVENTS	
Flags and grave markers for Veteran's graves	\$ 850
Memorial Day Parade	\$ 500
<b>Total Unclassified Events</b>	<b>\$ 1,350</b>
<p><b>ARTICLE 33</b> - The airport is seeking to partner with Dirigo Solar LLC to develop an approximate 30 acre solar energy facility, pending approvals by FAA, Maine DEP, and planning board. The 40 year lease term is necessary for project financing. The money received from the solar lease can only be used for airport operations.</p>	
<p><b>ARTICLE 34</b> - The Eastern Slope Airport Authority will have a 99-year lease of the airport property with approval of this article. This will be an extension from the current reoccurring 7 year lease period. The ESAA will be able to enter into subleases for aeronautical related purposes under their own volition. Additional hangar construction is an example of an aeronautical purpose. Subleases for non-aeronautical purposes would require approval from the Select Board if the total project cost is less than \$2.5 million and Town meeting approval would be required for projects exceeding \$2.5 million.</p>	

**ARTICLE 35** - Approval of this article would allow the Recreation Department revenue, primarily from registrations fees, to be put into a reserve account (rather than the general fund) and used directly to fund Recreation programs.

**ARTICLE 36** - Copies of the ordinance is available on the Towns website or can be obtained at the town office (when open) or by contacting the Town Office. The purpose of the ordinance is to provide property tax assistance to qualifying persons in the Town of Fryeburg. Under this program the Town will provide supplemental cash refund payments to those who meet the criteria established by the ordinance and who are beneficiaries of the State of Maine Property Tax Fairness Credit Program.

**ARTICLE 37** - 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 Select Board is 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 38** - 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 39** - 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 40** - Approval of this article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.

**ARTICLE 41** - 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, while ensuring town services, schools and the county is funded as committed. The 9% interest rate applies only to the 2021 taxes. This rate is set by the State Treasurer and the interest is collected as revenue and used to reduce the mill rate.

**ARTICLE 42** - No interest will be paid on abated taxes or on overpayment of taxes for the 2021 year pursuant to 36 M.R.S.A. §506 (A).

**ARTICLE 43** - Allows the Tax Collector to waive unintentional tax interest payment shortages in an amount not to exceed \$5.00.

**ARTICLE 44** - Allows the Select Board 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 45** - Allows the Select Board to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

**ARTICLE 46** - Allows the Select Board to sell items no longer useful or needed. Normal items would include vehicles and equipment.

**ARTICLE 47**- Allows using all non-dedicated revenues to reduce the property tax commitment.

**ARTICLE 48** - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2020. Approval of this article will prevent having a special town meeting before June 30, 2020.

**ARTICLE 49** - Authorizes the Select Board to enter into a lease of an existing tower on Starks Mountain for the installation of communication equipment. This equipment will improve the ability to communicate by radio for the Fire Department, Police Department, Public Works and first responders.

**ARTICLE 50** - 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, July 14, 2020  
and  
Thursday, July 16, 2020

Secret Ballot Election July 14, 2020 from 8:00 a.m. to 8:00 p.m.  
David & Doris Hastings Community Center, 59 Recreation Drive

Town Meeting July 16, 2020  
6:00 p.m.  
David & Doris Hastings Community Center, 59 Recreation Drive

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 David & Doris Hastings Community Center, 59 Recreation Drive, in said Town on Tuesday, the 14<sup>th</sup> day of July, A.D. 2020 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 David & Doris Hastings Community Center, 59 Recreation Drive, in said Town on Thursday the 16<sup>th</sup> day of July, 2020 at 6 p.m., then and there to act on **Article 3 through 50** 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 \$523,406 for the Administration Account.

Selectmen recommend:	5-0	\$523,406
Budget Committee:	4-0	\$523,406
Last Year Appropriated:		\$502,365

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$675,972 for the Law Enforcement Account.

Selectmen recommend:	5-0	\$673,660
Budget Committee:	4-0	\$671,972
Last Year Appropriated:		\$639,075

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$456,635 for the Solid Waste Department Account.

Selectmen recommend:	5-0	\$456,635
Budget Committee:	4-0	\$451,635
Last Year Appropriated:		\$446,280

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$726,797 for the Public Works Department Account.

Selectmen recommend:	4-1	\$726,347
Budget Committee:	4-0	\$721,797
Last Year Appropriated:		\$692,307

- Article 7.** To see if the Town will vote to raise and appropriate the sum of \$234,515 for the Fryeburg Fire Department Account.
- |                         |       |           |
|-------------------------|-------|-----------|
| Selectmen recommend:    | 4-0-1 | \$234,515 |
| Budget Committee:       | 3-0-1 | \$234,515 |
| Last Year Appropriated: |       | \$204,268 |
- Article 8.** To see if the Town will vote to raise and appropriate the sum of \$101,617 for the Library Account.
- |                         |     |           |
|-------------------------|-----|-----------|
| Selectmen recommend:    | 5-0 | \$101,617 |
| Budget Committee:       | 4-0 | \$101,617 |
| Last Year Appropriated: |     | \$95,036  |
- Article 9.** To see if the Town will vote to raise and appropriate the sum of \$128,875 for the Recreation Department.
- |                         |     |           |
|-------------------------|-----|-----------|
| Selectmen recommend:    | 5-0 | \$128,875 |
| Budget Committee:       | 4-0 | \$128,875 |
| Last Year Appropriated: |     | \$118,124 |
- Article 10.** To see if the Town will vote to raise and appropriate the sum of \$9,125 for the Equipment Capital Reserve Account.
- |                         |         |         |
|-------------------------|---------|---------|
| Security Equipment      | \$7,125 |         |
| Recreation Department   | \$2,000 |         |
| Selectmen recommend:    | 5-0     | \$9,125 |
| Budget Committee:       | 4-0     | \$9,125 |
| Last Year Appropriated: |         | \$7,500 |
- Article 11.** To see if the Town will vote to raise and appropriate the sum of \$50,000 for the Fire Department Truck Fund Account.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$50,000 |
| Budget Committee:       | 4-0 | \$50,000 |
| Last Year Appropriated: |     | \$25,000 |
- Article 12.** To see if the Town will vote to raise and appropriate the sum of \$18,000 for the Building Capital Reserve Account.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$18,000 |
| Budget Committee:       | 4-0 | \$18,000 |
| Last Year Appropriated: |     | n/a      |
- Article 13.** To see if the Town will vote to raise and appropriate the sum of \$40,000 for Police Vehicle Capital Reserve Account.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$40,000 |
| Budget Committee:       | 4-0 | \$40,000 |
| Last Year Appropriated: |     | \$30,700 |

- Article 14.** To see if the Town will vote to raise and appropriate the sum of \$70,000 for the Roads Capital Reserve Account to replace the Farnsworth Road stream crossing/culvert.
- |                         |     |           |
|-------------------------|-----|-----------|
| Selectmen recommend:    | 5-0 | \$70,000  |
| Budget Committee:       | 4-0 | \$70,000  |
| Last Year Appropriated: |     | \$300,000 |
- (Lovewell Pond/Battleground Rd)
- Article 15.** To see if the Town will vote to spend \$266,458 from the Credit Reserve Account for Phase II of Battleground Road and Phase III of Lovewell Pond Road to complete final surface pave, and to reclaim, add gravel, and pave Morningside Drive and Meadow Lane
- |                      |     |           |
|----------------------|-----|-----------|
| Selectmen recommend: | 5-0 | \$266,458 |
|----------------------|-----|-----------|
- Article 16.** To see if the Town will vote to raise and appropriate the sum of \$31,925 for the Saco Valley Fire Department.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$31,925 |
| Budget Committee:       | 4-0 | \$31,925 |
| Last Year Appropriated: |     | \$31,425 |
- Article 17.** To see if the Town will vote to raise and appropriate the sum of \$92,862 for Fryeburg Rescue.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$92,862 |
| Budget Committee:       | 2-2 | \$90,000 |
| Last Year Appropriated: |     | \$87,672 |
- Article 18.** To see if the Town will vote to raise and appropriate the sum of \$76,215 for the Debt Service Account.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$76,215 |
| Budget Committee:       | 4-0 | \$76,215 |
| Last Year Appropriated: |     | \$74,203 |
- 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:    | 5-0 | \$500 |
| Budget Committee:       | 4-0 | \$500 |
| Last Year Appropriated: |     | \$500 |
- Article 20.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Planning Board Account.
- |                         |       |         |
|-------------------------|-------|---------|
| Selectmen recommend:    | 5-0   | \$5,000 |
| Budget Committee:       | 2-0-2 | \$5,000 |
| Last Year Appropriated: |       | \$7,500 |



- Article 21.** To see if the Town will vote to raise and appropriate the sum of \$14,910 for the Board of Selectmen Account.
- |                         |     |          |
|-------------------------|-----|----------|
| Selectmen recommend:    | 5-0 | \$14,910 |
| Budget Committee:       | 4-0 | \$14,910 |
| Last Year Appropriated: |     | \$14,576 |
- Article 22.** To see if the Town will vote to raise and appropriate the sum of \$5,000 for the Conservation Committee Account.
- |                         |     |         |
|-------------------------|-----|---------|
| Selectmen recommend:    | 5-0 | \$5,000 |
| Budget Committee:       | 4-0 | \$5,000 |
| Last Year Appropriated: |     | \$1,500 |
- Article 23.** To see if the Town will vote to raise and appropriate the sum of \$40,650 for the Professional Services Account.
- |                         |     |          |
|-------------------------|-----|----------|
| Legal Services          |     | \$20,000 |
| Auditing Services       |     | \$13,750 |
| Town Web Site           |     | \$ 5,000 |
| Mapping Services        |     | \$ 1,900 |
| Selectmen recommend:    | 5-0 | \$40,650 |
| Budget Committee:       | 4-0 | \$40,650 |
| Last Year Appropriated: |     | \$40,100 |
- 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:    | 3-2 | \$10,000 |
| Budget Committee:       | 3-1 | \$10,000 |
| Last Year Appropriated: |     | \$14,000 |
- Article 25.** To see if the Town will vote to raise and appropriate the sum of \$149,585 for the Civil Services Account.
- |                           |           |           |
|---------------------------|-----------|-----------|
| Animal Control            | \$ 9,193  |           |
| Generator Maintenance     | \$ 950    |           |
| Tree Removal              | \$ 5,000  |           |
| Street and Traffic Lights | \$ 23,960 |           |
| Hydrants                  | \$110,482 |           |
| Selectmen recommend:      | 5-0       | \$149,585 |
| Budget Committee:         | 4-0       | \$149,585 |
| Last Year Appropriated:   |           | \$151,727 |

**Article 26.** To see if the Town will vote to raise and appropriate the sum of \$16,890 for the maintenance and electricity of Town Parks.

Selectmen recommend:	5-0	\$16,890
Budget Committee:	4-0	\$15,890
Last Year Appropriated:		\$14,400

**Article 27.** To see if the Town will vote to raise and appropriate the sum of \$20,340 for the annual expenses for Town Buildings.

Old Town Garage	\$200
C. A. Snow School Property	\$10,900
Former Registry of Deeds	\$1,250
American Legion	\$7,990

Selectmen recommend:	5-0	\$20,340
Budget Committee:	4-0	\$10,340
Last Year Appropriated:		\$5,200

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$18,500 for the Airport.

Selectmen recommend:	5-0	\$18,500
Budget Committee:	4-0	\$18,500
Last Year Appropriated:		\$15,000

**Article 29.** To see if the Town will vote to raise and appropriate the sum of \$164,500 for Unclassified Town Insurance Accounts.

Unemployment	\$5,500
Property, Casualty, Bonding, Liability	\$59,000
Contingency	\$20,000
Retirement	\$80,000

Selectmen recommend:	5-0	\$164,500
Budget Committee:	4-0	\$164,500
Last Year Appropriated:		\$151,000

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

**Article 31.** To see if the Town will vote to raise and appropriate the sum of \$10,447 for Unclassified Service Organizations.

Harvest Hill Animal Shelter	\$3,449
Fryeburg Fish & Game	\$1,000
Maine Municipal Association	\$4,471
Southern Maine Planning/Development	\$1,227
Saco River Corridor Commission	\$ 300

Selectmen recommend:	5-0	\$10,447
Budget Committee:	4-0	\$10,447
Last Year Appropriated:		\$10,560

**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:	5-0	\$1,350
Budget Committee:	4-0	\$1,350
Last Year Appropriated:		\$1,350

**Article 33.** To see if the Town will vote to authorize the Select Board to enter into a lease of approximately thirty (30) acres of land at the airport for the purpose of the development, construction and operation of a solar energy facility, for an initial term of forty (40) years with such extensions, and upon such further terms as the Select Board, in their discretion, deem appropriate.

**Article 34.** To see if the Town will vote to authorize the Select Board to enter into a ninety-nine (99) year lease of the airport property to Eastern Slope Airport Authority ("ESAA"), to include (i) the unlimited right of ESAA to enter into subleases limited to aeronautical purposes without requiring the consent of the Town; and (ii) to include the right of ESAA to enter into subleases to include non-aeronautical purposes ("non-aeronautical subleases") only with the consent of the Town, such consent to non-aeronautical subleases with respect to projects with a proposed project cost of \$2,500,000.00 or less to be given by the Select Board, and such consent to non-aeronautical subleases with respect to projects with a proposed project cost in excess of \$2,500,000.00 to be given by the Town Meeting.

**Article 35.** To see if the Town will vote to authorize the use and expenditure, in current and future years, for Fryeburg Recreation Department operations of all funds now held or later acquired by the Recreation Department for its services, by donation, grant, or program revenue, with any excess funds annually to be deposited into a reserve account to be and expended for use the said Recreation Department as authorized by the Select Board.

- Article 36.** Shall the Town vote to enact an ordinance entitled “Town of Fryeburg Senior Property Tax Assistance Ordinance”?

An attested copy of the full text of this ordinance is on file at the Town Office.

**Explanation:** The purpose of the ordinance is to provide property tax assistance to qualifying persons in the Town of Fryeburg. Under this program the Town will provide supplemental cash refund payments to those who meet the criteria established by the ordinance and who are beneficiaries of the State of Maine Property Tax Fairness Credit Program.

- Article 37.** To see if the Town will vote to authorize the Select Board 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 Select Board 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 Select Board.

- Article 38.** 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 Select Board to enter into an agreement with the Club, under such terms and conditions as they deem advisable, for that purpose.

- Article 39.** 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 40.** 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 41.** To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2020 and April 15, 2021 as the due dates. Interest will be charged on each of the unpaid balances at 9% annually after October 15, 2020 and April 15, 2021, respectively.

- Article 42.** To see if the Town will vote to pay no interest on abated taxes or on overpayment of taxes for the tax year 2021 pursuant to 36 M.R.S.A. §506 (A).
- Article 43.** 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 44.** To see if the Town will vote to authorize the Select Board 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 Select Board determine to be in the best interest of the Town.
- Article 45.** To see if the Town will vote to authorize the Select Board, 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 46.** To see if the Town will vote to authorize the Select Board 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 47.** 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 48.** To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2020.
- Article 49.** To see if the Town will authorize the Select Board to enter into a lease of the existing tower on Starks Mountain for the installation of communication equipment for use by the Fire Department and any future use by the Town.
- Article 50.** 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.

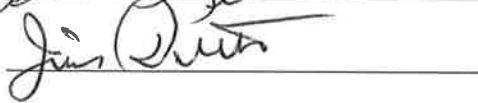
Dated this **14th** day of **May, 2020** in the Town of Fryeburg, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS  
TOWN OF FRYEBURG**

Thomas Klinepeter, Chair



Jim Dutton



Richard Murray



Kimberly Clarke

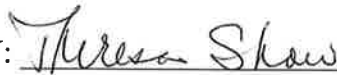


Thomas Kingsbury



A TRUE COPY

ATTESTED BY:



Theresa Shaw, Town Clerk, Fryeburg, Maine

DATE 5/15/2020

## **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 3, 2020 – Independence Day	September 7, 2020 – Labor Day
October 12, 2020 – Columbus/ Indigenous People Day	November 11, 2020 – Veteran’s Day
November 26 & 27, 2020– Thanksgiving	December 25, 2020 – Christmas
January 1, 2021 – New Years Day	January 20, 2021 Martin Luther King Jr.
February 17, 2021 – Presidents Day	May 25, 2021 – 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 7, 2020 – Labor Day	October 12, 2020 – Columbus / Indigenous People Day
November 11, 2020 – Veteran’s Day	December 25, 2020 – Christmas
January 1, 2020 – New Years Day	January 18, 2021 – Martin Luther King Jr.
February 17, 2021 – Presidents Day	April 04, 2021– Easter
May 25, 2021 – Memorial Day	

## **IMPORTANT INFORMATION**

### **Town Department Telephone Numbers and Contact Information**

Town Office..... 935-2805 935-6008 (fax)  
Town Email .....townmanager@fryeburgmaine.org  
Web Site..... [www.fryeburgmaine.org](http://www.fryeburgmaine.org)  
Town Garage.....935-2772 / [publicworks@fryeburgmaine.org](mailto:publicworks@fryeburgmaine.org)  
Transfer Station.....935-2660 / [publicworks@fryeburgmaine.org](mailto:publicworks@fryeburgmaine.org)  
Recreation Dept.....935-3933 / [www.fryeburgrecreationdepartment.org](http://www.fryeburgrecreationdepartment.org)  
Police Dept.....935-3323 or 911 / [chief@fryeburgmaine.org](mailto:chief@fryeburgmaine.org)  
Fire Dept.....935-2615 or 911 / [fryefire@fryeburgmaine.org](mailto:fryefire@fryeburgmaine.org)  
Fryeburg Rescue.....935-3024 or 911 / [www.fryeburgrescue.com](http://www.fryeburgrescue.com)  
Fryeburg Library.....935-2731 / [library@fryeburgmaine.org](mailto:library@fryeburgmaine.org)  
Animal Control.....890-2211

### **Dates to Remember – 2019/2020**

July 14, 2020..... Local Elections  
July 16, 2020..... Town Meeting  
Oct 4 – Oct 11, 2020..... Fryeburg Fair  
October 15, 2020..... 1<sup>st</sup> Half of taxes due  
October 15, 2020..... Dog licenses can be renewed  
November 3, 2020..... Election Day  
December 31, 2020..... Dog licenses expire  
February 1, 2021..... Dog license late fee of \$25 charged  
April 1, 2021..... Homestead & Veterans Exemption Applications due  
April 15, 2021..... 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.





