

2014

Town of Fryeburg Maine 143rd Town Report for Fiscal Year 2014

Fryeburg, Me.

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TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

Founded by General Joseph Frye



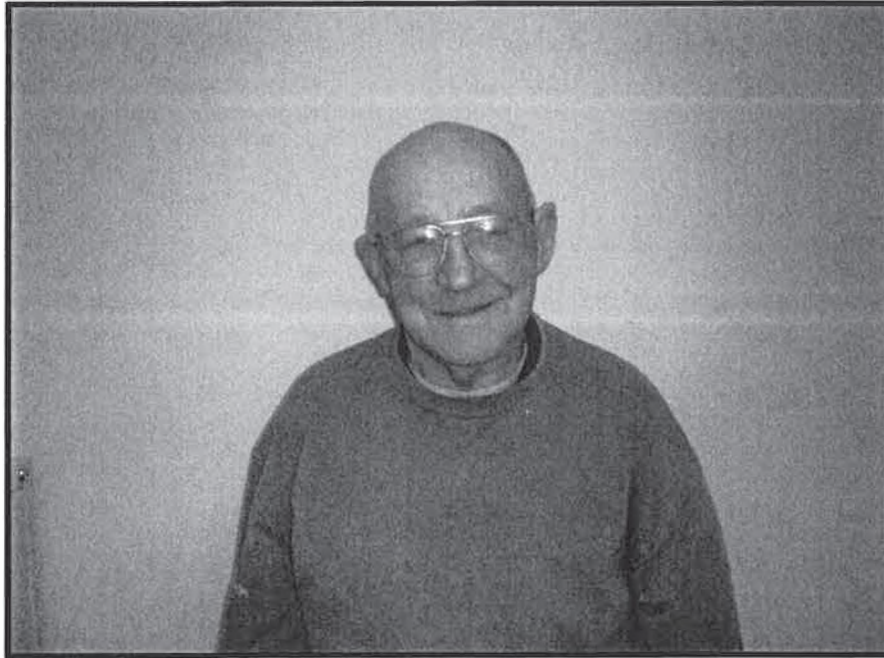
143rd ANNUAL REPORT

For Fiscal Period
July 1, 2013 through June 30, 2014

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DEDICATION



This year's Town Report is dedicated to Gerald "Gay" Kiesman, a soft spoken behind the scenes type of guy. Gay has given back to the community in many ways. He served as the Town Fire Warden for 48 years; he was the Civil Emergency Planner for many years; he was a founding member of Fryeburg Rescue and helped build the current rescue building; he helped build the Legion ball field and he was a Special Functions Officer for a number of years. Gay is still active in the fire department and is serving his 69th year, serving as Assistant Fire Chief for 8 years. He is a member of the Conservation Committee and the Honor Roll Committee. I am sure there are many other things Gay has done for the community that weren't mentioned but we are thankful to him for all he has done. Along with all of the time he spent helping the community, Gay and his late wife Ada raised three boys and had their own business (A&G Ceramics). Gay was also well known as the Service Manager for Osgood Brothers for many years and after retiring from there, he worked for the Forest Service for 16 years. He also handled signs and small details at the Fryeburg Fair. To this day you will still find Gay in his shop working on some project or tinkering something up for someone. Thank you Gay, for your hard work and dedication to the Town of Fryeburg.

TOWN EMPLOYEES

Administration

Town Manager /Tax Collector/Treasurer
Town Clerk
Finance Director
Office Clerk/Local Health Officer/
General Assistance Administrator
Deputy Clerk/Registrar of Voters
CEO/ Local Plumbing Inspector/Assessors' Agent
Animal Control Officer
Tree Warden

Sharon Jackson
Theresa Shaw
Sharon Chammings
Kelley-Marie Leonard

Kelly Woitko
Katie Haley
Kathleen Hathaway
Richard Andrews II

Fire Department

Fire Chief
Assistant Chief/EMA Director

Richard "Ozzie" Sheaff
Chet Charette

Police Department

Police Chief
Police Lieutenant
Senior Patrol Officer
Police Officer
Reserve Officer
Reserve Officer
Reserve Officer
Reserve Officer
Reserve Officer
Reserve Officer
Reserve Officer
River Patrol
River Patrol
River Patrol
Fair Traffic
Fair Traffic
Fair Traffic

Joshua Potvin
Michael McAllister
Michelle Legare
Brandon Weckbacker
Spencer Teixeira
Daniel Hastings
Dale Stout
Joshua Grzyb
Philip Remington
Cody Belyea
Timothy Libby
Andrew Ward
James Forbes
Mark Dyer
William Watson
Dale Spiers
Scott Taylor
Charles Knight

Public Works

Public Works Director
Road Laborer/Equipment Operator
Road Laborer/Equipment Operator
Road Laborer/Equipment Operator
Transfer Station Attendant
Transfer Station Attendant

Dan Nowell
Mitch Sparks
Donald Meeken
Robert McKenzie
Ed Holt
Charles Genest

Library

Librarian
Library Aide

Donnette Barnes
Betsy Marcello

Recreation

Recreation Director

Rick Buzzell

2014 MUNICIPAL OFFICERS

ELECTED OFFICIALS

Selectmen – 3 Years

Paul Naughton – 2015

Richard Eastman – 2016

Jeff Cox - 2017

School Board – 3 Years

Dean Schasel – 2017

Marie Struven – 2017

Laurie Weston – 2015

Laura Cummings – 2015

Chris Mattei – 2016

Anne Trumbull – 2016

Linda Card (Alternate) - 2015

APPOINTED OFFICIALS

Town Manager, Treasurer, Tax Collector

Sharon Jackson

Town Clerk – 1 Year

Theresa G. Shaw

Finance Director, Deputy Treasurer, Deputy Tax Collector – 1 Year

Sharon Chammings

Deputy Clerk, Registrar of Voters – 1 Year

Kelly Woitko

Road Commissioner – 1 Year

Sharon Jackson

Budget Committee – 3 Years

Tom Klinepeter - 2017

Hannah Warren – 2015

Kent Pidgeon – 2016

Patrick Emery – 2016

Wanda Richard-Cox – 2016

Chief of Police

Joshua Potvin

Police Lieutenant – 1 Year

Michael McAllister

Police Officers – 1 Year

Michelle Legare

Brandon Weckbacker

Reserve Officers – 1 Year

Andrew Ward	Timothy Libby
Cody Belyea	Philip Remington
Joshua Gryzb	Dale Stout
Daniel Hastings	Spencer Teixeira

Fire Chief – 1 Year

Richard “Ozzie” Sheaff
Chet Charette – Assistant Chief

Fire Warden – 1 Year

Richard Sheaff
John Plowden – Deputy
Eric Meltzer - Deputy

Civil Emergency Planner – 1 Year

Chet Charette

Health Officer – 1 Year

Kelley Leonard

Animal Control Officer – 1 Year

Kathleen Hathaway

Code Enforcement Officer, Plumbing Inspector – 1 Year

Katie Haley

Planning Board – 3 Years

Kent Pidgeon – 2017
Edward Wilkey – 2015
Wanda Richard-Cox – 2016
Paula Jeffrey – 2016
Patrick Emery – 2017
Barry Woodbrey - 2015 (Alternate)

Board of Appeals – 3 Years

Kimberly Clarke – 2015
Carmen Doughty – 2015
Angelo Milia – 2016
Gerald Smith - 2017

Tree Warden – 1 Year

Richard Andrews II

Conservation Committee – 1 Year

David Richardson	Elbridge Russell
Judy Raymond	Roy Andrews
Gerald Kiesman	Edward Wilkey
Richard Eastman	

Cemetery Committee – 1 Year

Jean Andrews
Richard Andrews II
Barbara Lawrence
Theresa Caldwell

Park Committee – 1 Year

Richard Krasker	Roy Andrews
Burton Chaplin	Allen Trumbull
Richard Andrews II	Dean Baker
Jennifer Regan	

Eastern Slope Airport Authority – 2 Years

Angelo Milia - 2016
Gene Bergoffen - 2016
Don Thibodeau – 2015
Thomas Shaffner – 2015

Saco River Corridor Commission – 3 Year

Eric Root - 2015
Ed Wilkey - 2015 (Alternate)

Mt. Washington Valley Economic Council – 1 Year

Jeff Cox
W. Allen Lothrop

Bicycle and Pedestrian Committee

Dave Kinsman
Natalie Spak

Bradley Park Committee

George Weston	Cathy Trumbull
John Kremer	Brenda Thibodeau
Stephanie Hastings	Kristen McDermott
Richard Andrews II	David Smith
Webster Fox	

Comprehensive Plan Committee

Gene Bergoffen	Edward Price
George Cunningham	Kent Pidgeon
Ted Raymond	Paul Naughton

Route 113 Corridor Commission

Edward Wilkey
Thomas Klinepeter

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
359 Dirksen Bldg
Washington DC 20510

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

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

**Maine Representative 2nd District:
Bruce Poliquin**

Washington DC:
202-225-6306
426 Cannon House Office Bldg
Washington DC 20515

Lewiston, ME
179 Lisbon St, Ground Floor
Lewiston, ME 04240

<http://poliquin.house.gov>

United States Senate

WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

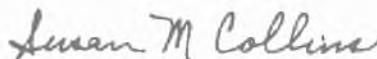
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Fryeburg. If ever I can be of assistance to you, please contact my Lewiston Constituent Services Center at (207) 784-6969, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Fryeburg
16 Lovewell Pond Road,
Fryeburg, ME 04037

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

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

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

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

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

Dear Friends,

Since being sworn in, I have been working to help solve our most important issues such as creating more jobs, lowering the cost to heat our homes and balancing the national budget.

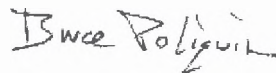
In Congress, I will work to give job creators the confidence they need to start new businesses and create more jobs. It is important for Congress to continue to pass jobs bills, like the Keystone XL Pipeline Act, to get our hard-working Mainers back to work so they can put more food on the kitchen table. As your representative, I will always support legislation that will balance our national budget, reduce the high cost of energy and help create more jobs.

Secondly, I have been working, with Republicans and Democrats, to help lower the cost of energy for our small businesses and hard-working families in Maine. One of my first votes, as a member of Congress, was in support of the Keystone XL Pipeline Act and the Natural Gas Pipeline Permitting Reform Act. These bills will help increase the production and create a reliable flow of natural gas to Maine, especially the Second District.

For my first House floor speech, I asked my Republican and Democrat colleagues to join me in support of the Balanced Budget Constitutional Amendment. This Constitutional amendment will require Washington to, finally, live within their means, just like our hard-working families in Fryeburg. Balancing the national budget will help end wasteful spending and help secure financial security for our kids and grandkids.

I'm honored and grateful to serve you and represent the hard-working people of Maine's Second Congressional District. If you need any help, please visit my website (Poliquin.house.gov) or call any of my offices: Lewiston (207) 784-0768, Bangor (207) 942-0583, Presque Isle (207) 764-1968 and Washington, D.C. (202) 225-6306.

Sincerely,

A handwritten signature in dark ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin

MAINE STATE LEGISLATURE



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

State Representative: Nathan Wadsworth

Home Mailing Address:
PO Box 321
Cornish, ME 04020
207-838-7451

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

Email Address: Nathan.Wadsowrth@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: senatorhamp@gmail.com

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



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1440
TTY: (207) 287-4469

Nathan Wadsworth

29 Rock Crop Way
Hiram, ME 04041

Residence: (207) 838-7451

Nathan.Wadsworth@legislature.maine.gov

February 3, 2015

Town of Fryeburg
16 Lovewell's Pond Road
Fryeburg, Maine 04037

Dear Friends and Neighbors,

I would first like to thank the residents of Fryeburg for helping to elect me as your State Representative. It is a pleasure to serve the residents of House District 70 in the Maine Legislature. I am honored that you have entrusted me with this responsibility as I begin my first term as your Representative.

Legislative leadership has appointed me to serve on the Energy, Utilities and Technology Committee. Rising energy prices and alternative energy sources are major concerns for many in Western Maine. On this panel, the other members and I will oversee these issues and many others. Your input, as constituents and as consumers will be greatly appreciated as we work to make the Energy, Utilities and Technology Committee truly work for Maine.

I was elected to the Maine Legislature on the promise to represent you, the people of District 70. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **838-7451** or email at Nathan.Wadsworth@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Nathan Wadsworth
State Representative

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

127th Legislature
Senate of
Maine
Senate District 19

Senator James M. Hamper
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

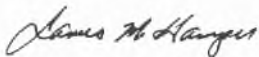
Dear Neighbors and Friends,

Thank you for entrusting me to work once again in the Maine Senate. It is a privilege to work with you and for you to better our communities and our region of Maine. I have served on numerous legislative committees and for the past two years I served on Health and Human Services. I am looking forward to my next two years serving as Chair on the Appropriations and Financial Affairs Committee. This committee's assignment is deciding how the state will spend your tax dollars over the next two years. The committee has a big task ahead and I am honored to be a part of it.

We were able to accomplish a great deal during the last session and I look forward to getting more done during the next two years. Paying back the hospitals, decreasing Maine's unemployment rate, and reforming our welfare system were all great victories during the most recent session. I will continue to work hard for Maine's people so that we can all continue to live prosperously.

Again, I am pleased to serve the people of Senate district 19. Thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help. My aide is also a resource that I encourage you to use. Annalise Haggerty can be reached by at 287-4884 or by email at annalise.haggerty@legislature.maine.gov. We are happy to assist in any way. I can be reached in Augusta at 287-1505 or by e-mail at senatorhamp@gmail.com. I look forward to your correspondence.

Sincerely,



James Hamper
State Senator



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

Paul R. LePage
GOVERNOR

March 30, 2015

Town of Fryeburg
16 Lovewell Pond Rd
Fryeburg, ME 04037-1414

Dear Citizens of Fryeburg,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



RECYCLED PAPER

TOWN MANAGER'S REPORT

To The Citizens of Fryeburg,

I am pleased to report that we have completed another year with many accomplishments. The final Fiscal Year 2016 Municipal Budget has a 3.14% increase from FY2015. I hope you will find the information in this Town Report very helpful in understanding what we are doing in Fryeburg. The information presented in the Fiscal Year 2014 Audit includes the financial information as of June 30, 2014. Please don't hesitate to call me if you have any questions.

Economic Development: In 2014, the Selectmen and I worked with Fryeburg Business Association members; along with Glen Holmes, Director of Commercial Lending & Economic Development and Mia Purcell, Manager of Economic Development for Oxford County to focus on Economic Development in Fryeburg. The 2014 report entitled "Focusing on Economic Development in Fryeburg" is printed at the end of my report. I want to thank everyone who participated and provided information to give us the foundation we need to move forward with a group of Fryeburg citizens who have been appointed to serve on a committee with the Selectmen and Town Manager.

Canal Bridge Campground: B.A. Services from Hampden, Maine opened Canal Bridge Campground in 2014 and ended the season on a very positive note. They will return for the 2015 season with a 3-year lease agreement with the Town. Under the terms of the lease agreement, B.A. Services will pay for all the project costs to install water and electric service to ten of the campsites to attract more campers. We are excited to welcome them back and wish them a successful season. Fryeburg residents will continue to have full use of the Town owned beach.

Restoration of Battleground Monument Site: I would like to recognize and say thank you to Jacob Young from Limerick Maine who chose to restore this site for his Eagle Scout Project. This was the location where the fight between colonists led by John Lovewell and the Pequawket braves came to be known as Lovewell's Fight. The bronze monument was treated with Muriatic acid to restore it to its proper state; fencing was replaced; a flag pole was installed; the area was cleared, adding fill to plant grass. The scouts will return in the spring to rake the areas and plant more grass seed. Two signs now hang on the fence to show this is the site of the "Battleground Monument" and "Lovewell's Fight May 8, 1725".

Fire Department: I would like to thank all the dedicated firemen for all they do. We hope you will support the decision we made to bring the Fire Chief to a 40 hour per week schedule. With the retirement of Gay Kiesman as the Town's Fire Warden, Ozzie has taken over those responsibilities. Ozzie will also serve as Fryeburg's Emergency Management Agency Director with Chet Charette as his Assistant Fire Chief and Assistant EMA Director.

Highway Department: We made it through one of the longest and toughest winters most of us have seen in a long time. We installed an entrance gate and surveillance cameras to monitor the buildings and grounds at the highway garage. Our sand supply held up this year and we want to thank everyone for their patience and for helping us to keep track of the sand paid for by the taxpayers. I would like to thank Mitch, Don, Robert, Ed and Charles for all the hours they spent plowing to make sure our roads were safe to travel. Dan Nowell was hired in January to take over the duties of the Public Works Director.

State Roads: Route 5, 113 and 302 are State Roads maintained by the State. Beginning in 2015 and ending 2020, the State has 6 separate road projects scheduled that will be done on state roads in Fryeburg. At the end of my report, you can find information for each project and a map showing where the projects are located. This information is current as of the end of April 2015.

Town Roads: Since 2011, we have been committed to maintaining our infrastructure by completing several miles of road reconstruction each year. Adding to the road construction completed on Frog Alley, the second half of Haleytown Road, Elm, Smith, Oxford, Cross, Fair, Pleasant, Warren, Cottage and the first section of Maple Streets; in 2014, we completed the road construction work to Dana, Hillside, and the remaining sections of Maple Street. The work on Little Chatham Road was completed and we started working on Union Hill Road. With your approval of the \$182,000 Union Hill budget, we plan to complete Phase 1 of the Union Hill Road Project that will span from Harbor Road to the Kezar Lake Road. In Fiscal Year 2015, you approved \$177,000 for the River Road Project budget. This year we will be asking you to approve the remaining \$120,000 for this project, so that we can complete the work on this road in the fall of 2015. We plan to replace the existing culverts with a box culvert and put up guard rails. We have completed one mile of Hemlock Bridge Road and plan to start on the next one half mile in 2015. Maintaining our infrastructure is very important if we want to attract new businesses and homeowners to Fryeburg.

Town Sidewalks: In the last three years we have completed new sections of sidewalks, from the corner of Warren and Portland Streets, just beyond 55 Portland Street; which included building a new retaining wall and from the former Historical Society Building on Main Street to the corner of Oxford Street. We will be replacing sidewalk sections on Portland Street beginning at the House of Pizza extending to where we stopped on Portland Street.

Town Cemeteries: We have made some needed repairs restoring Fryeburg's 25 Town Cemeteries. In 2013, we started repairing and replacing some of the wooden fence sections that were broken. In 2014, we contracted with Thomas Stevens Cemetery Restorations to reset and repair all the broken and fallen stones in the West Fryeburg, North Fryeburg and Village Cemeteries. The highway crew made more repairs and painted the fence at the West Fryeburg Cemetery. The wooden fence behind the Village Cemetery has continued to deteriorate over the years creating a liability for the Town; with broken and rotted boards having open nails falling on the land of the abutting property owners. It was time to make a decision to replace the fence. Having just spent \$12,000 to reset and repair the stones, we needed to find a fence that would hold up to rotting and the force of being knocked down and to prevent this 1700 year old cemetery from being used as a short cut, with the potential of future stone damage. Double T Fence, who has been doing business in Fryeburg and the surrounding Towns for over 15 years; was hired to install the Black Aluminum Fence we first looked at in 2013. The fence was installed the last week in April 2015. The Highway Department hauled in fill after clearing brush and bushes. Low spots were filled and grass was planted. Fryeburg's Bob Hatch was hired to make new signs for all cemeteries. New signs have been completed for the Chandler, Charles, North Fryeburg, Sanborn, West Fryeburg, Village and Smith-Robbins-Lewis Cemeteries. The fencing, stone restoration and signs have been paid for from the cemetery bequeath accounts.

Town Parks: The Town Parks have also had a lot of upgrades the last few years. New signs were also made for Bradley and Peary Park. The tennis courts were resurfaced and painted and new nets were a reality in 2014, because of fundraising by the Parks Committee. The new backboard for the tennis court will be put up this season. Money was also raised to purchase new playground equipment that will be installed in the summer of 2015. Two new 6-sided picnic tables were recently donated for Graustein Park.

American Legion Building: In 2014, all the windows in the Legion were replaced; roof repairs were completed and new steps and railings were built. We were able to make these repairs with the revenue we receive for renting the building. In 2013, the Son-Rise Church chose the American Legion building for their community service project. They made general repairs inside the building and painted the rooms. .

It is an honor and a privilege to serve the Citizens of Fryeburg. I am always available to meet with you anytime. I would encourage you to come in and talk if you have any questions.

Respectfully Submitted,
Sharon Jackson

FOCUSING ON ECONOMIC DEVELOPMENT IN FRYEBURG

Economic development in Fryeburg has been the focus of a series of meetings and discussions during the past year. They began with a discussion of how to lower taxes by creating economic development and how Fryeburg can help foster business expansion. Over time the focus of discussions broadened to include developing a skilled workforce, providing public sewer service, welcoming new businesses in Fryeburg, and addressing specific concerns of Fryeburg businesses. Initially the participants in the meetings were the Fryeburg selectmen and town manager and representatives of the Fryeburg Business Association. During the course of the meetings participation grew to include area education leaders, area economic development partners (e.g., Mt. Washington Valley Chamber of Commerce, Mt. Washington Valley Economic Development Council), and area businesses. Glen Holmes and Mia Purcell with Community Concepts Finance Corporation facilitated the discussions. Below are highlights of accomplishments that resulted from these meetings and a chronology of the meetings, who was in attendance and what was discussed, including action items.

Highlights of accomplishments

- Creating 'A Guide to Doing Business in Fryeburg' by Katie Haley, Town Enforcement Officer
- Actively exploring options for providing public sewer service in Fryeburg
- Greater collaboration among the economic development organizations in the area and the Town of Fryeburg plus area educational institutions
- Proposed revisions to Fryeburg's Land Use Ordinance that would make it more business friendly
- Exploring the possibility for strengthening economic development leadership by creating an economic development committee to guide the Town of Fryeburg

January 9, 2014 – Initial Full Committee Meeting facilitated by Glen Holmes, *Director of Commercial Lending and Economic Development, Community Concepts Finance Corporation*

Goals –

- How to lower taxes by creating economic development
- How do we provide a better environment for current businesses to help them grow

Ideas and review –

- *A Guide to Doing Business in Fryeburg* by Katie Haley, Town Enforcement Officer
FBA to help provide more information
- Invite Areas Economic Groups
- Recognition Program for new businesses
- FAQ section on town web page
- Downtown water treatment/sewer
- Expanding commercial areas
- Industrial Park
- 113 Corridor Committee
- Tax Increment Financing District

February 20, 2014 – Full Committee Meeting

Review –

- FAQ: The FBA is undergoing a new web design for spring.
- Glen will contact state about funding for town sewer
- FBA to offer ribbon cutting ceremony for new businesses
- Discussed Tax Increment Funding (TIF)

March 27, 2014 – Full Committee Meeting

Review –

- Sharon provided notebooks that included information about grants, studies, information to do business, and zoning maps
- \$2000 is included in town budget for economic development seed money [existing money \$3600. The \$2000 passed in the FY 2015 budget to total \$5600]
- Mike developed a handout *How to Welcome a New Business to Fryeburg*
- Discussion of rail revitalization for freight, excursion, passengers
- Discussion of town sewer, parking, zoning maps, industrial parks, social media, utilities

May 13, 2014 – Glen meets with FBA Economic Development Committee

Review –

- Glen suggested charting businesses from the state line to Osgood's; to the fairgrounds, and down Portland Street. Jennifer offered to do this
- Water upgrades would be helpful. Glen will talk with the Fryeburg Water Co.
- Discussed the need to bring jobs to Fryeburg
- Airport Authority information provided by David Cullinan, AA Manager
- Discussed water treatment system, Red Iron Bridge, sidewalks, bike lanes
- Glen suggested the next meeting be with FBA Econ. Dev. Committee to prepare for large meeting in June

June 19, 2014 – Glen meets with FBA Economic Development Committee

Review –

- Reviewed assigned projects
- Discussed the poor conditions of Rt. 302
- Discussed downtown “walkability” i.e. sidewalks and benches
- Reviewed business chart and made suggestions
- Finalized agenda for June 26 meeting with Town Officials, FBA Econ. Dev. and Area Economic Development Partners

June 26, 2014 – Summit Meeting: Town Officials, FBA Economic Development Committee, Area Economic Development Partners - facilitated by Glen Holmes,

Review –

- Each group stated their interests and concerns
- All groups need to work together towards good economic development
- Regional priorities include land use; policies; transportation; affordable housing; food industry
- The biggest challenge is a skilled labor workforce; ideas shared to develop this area of need
- How to partner to avoid duplication?

October 15, 2014 – Summit Meeting: Town Officials, FBA Economic Development Committee, Area Economic Development Partners, Area Education Leaders - facilitated by Mia Purcell, Manager of Economic Development for Oxford County

Review –

- Each Education Leader present reviewed their program offerings, goals and accomplishments
- MSAD 61 & 72 offering WorkReady program to help develop work skills
- Developing more hand-on opportunities and alternative education program
- Working to be sure no child falls between the cracks
- Share educators across state lines and districts; share costs
- Apply skills; more opportunities needed beyond the classroom
- Explore community connections via partnerships
- How to get more businesses involved?
- Plan an Education Leaders meeting and a Business Leaders meeting before year end.

October 28, 2014 – Mia meets with Fryeburg Town Manager and FBA leaders

Review –

- Consider creating an Economic Development Committee for the Town of Fryeburg
- The FBA and its Economic Development Committee would like to hear from the business community.
- Develop a list of the larger businesses in the Fryeburg area and invite decisionmakers from those businesses to participate in a roundtable discussion that is focused on identifying "what we are doing right and needs that are not being met."
- Request a copy of the map of businesses that was created by Jennifer Regan
- Har-Mac needs truck drivers and the school system needs more bus drivers.

November 17, 2014 – Collaboration Meeting with Education Leaders

Leaders from FA, MSAD 72, MSAD 61, NH SAU 9 & NH SAU 13; Area Economic Development Partners, FBA Economic Dev. Committee reps; Mia Purcell, Manager of Economic Development for Oxford County – facilitated by Janice Crawford, MWV Chamber of Commerce Director

Review –

- Discussion about "Skilled Workforce"
- Bring parents and students to the table
- A student survey was suggested
- Suggested program development ideas: mentoring program; parent program; business training to work with younger work force; identifying existing programs in area/state districts/opportunities for collaboration; education leadership programs; financial literacy; career fair, student to business networking; interview/resume skills
- Recruit employers to participate in SAU 9 & FA strategic planning

December 1, 2014 – Collaboration Meeting with Business Leaders

Fryeburg Business Leaders, Area Economic Development Partners, Town Officials, FBA Economic Development Committee – facilitated by Mia Purcell, Manager of Economic Development for Oxford County

Review – Discussion of these questions:

What makes Fryeburg a special place to be?

Does this area support business?

How to keep young people here and how to attract young people via affordable housing?

What holds Fryeburg back from being a better place?

How to get people to come out too meetings?

Action Items:

- Research support/opposition to snowmobile registration reciprocity among Maine, New Hampshire and Vermont. (Issue mentioned from Terry MacGillivray)
- Correct the location on Google Maps for businesses that are located on Main Street in Fryeburg (Issue mentioned by Terry MacGillivray)
- Contact David Bernier with the North Conway Water Precinct to discuss extending the sewer line to Fryeburg
- Follow up on the land use and zoning issues that pertain to commercial development in Fryeburg
- Explore ways to encourage better attendance at local hearings and Town Meeting

Town Officials: *Selectmen* - Paul Naughton, Rick Eastman, Jeff Cox; *Town Manager* – Sharon Jackson; *Code Enforcement Officer* – Katie Haley

FBA Economic Development Committee: Mike Corthell, David Cullinan, Holly, Foster, Dick Kraker, Ted Raymond, Jennifer Regan, George Weston, Donna Woodward

Area Economic Development Partners: *Director of MWV Chamber of Commerce* – Janice Crawford; *Executive Director of MWV Economic Council* – Jac Cuddy, *Bridgton Director of Planning, Economic & Community Development* – Anne Krieg; *Director of MWV Housing Coalition* – Theresa Kennett; Rob Newton, *Hunting Dearborn*; Donnie Thibodeau, *Green Thumb Farms and the Eastern Slope Airport Authority*; Pat Maillett, *Harmac*

Area Education Leaders: Superintendents and Assistant Superintendents: Jay Robinson, *MSAD 72*; Al Smith and Deborah Howard, *MSAD 61*; Dr. Carl Nelson and Kevin Richard, *NH SAU 9*; Head of School and Assistant Head: Erin Mayo and Joe Manning, *Fryeburg Academy*; Technical/Vocational Center Directors: Rosie Schacht & Madelyn Litz, *Assistant, MSAD 61*; Richard Biche, *NH SAU 9*; Mark Strange, *Fryeburg Academy*, **Additional Education Leaders:** Steve McFarland & Phoebe Monteith, *MSAD 61/ 72 Adult Education*; *SAU 9* Neal Moylin, Joe Lentini *SAU 13*; Ray O'Brien

February 26, 2015 – Mia meets with the Fryeburg Town Manager and FBA leaders to review action items from December 1, 2014 meeting.

- Snowmobile registration reciprocity:
 - Support from Maine and Vermont for reciprocal snowmobile registrations is not strong, while New Hampshire is very supportive.
 - LD 561 allows reciprocity of snowmobiles and all-terrain vehicle registrations with a state that borders this State. This bill is sponsored by Representative Matt Peterson of Rumford and Co-sponsored by Senator John Patrick of Rumford, Representatives Beck of Waterville, Gilbert of Jay, Head of Bethel, McCabe of Skowhegan and Pickett of Dixfield. The bill was referred to the Committee on Inland Fisheries and Wildlife.
 - Consider increasing the number of weekends from one to two each year when snowmobiles that are registered in any of the three states can be used at no extra charge in all three states.
- Accurately locating businesses that are on Main Street on Google Maps
 - This issue has been successfully addressed.
- Explore extending the sewer line from North Conway to Fryeburg
 - North Conway has excess capacity, making this option a real opportunity and more cost effective than creating a local sewage treatment plan and sewer line.
- Local land use and zoning issues
 - There is a public hearing on March 10 to receive comments on proposed revisions to the Fryeburg Land Use Ordinance. The revisions will be included on the town warrant and voted on at Town Meeting.
- Forming an economic development committee for the Town of Fryeburg
 - This initiative is on hold.

FRYEBURG ROUTE 302 CORRIDOR HIGHWAY PROJECT



Fryeburg & Bridgton, Route 302 Corridor, Highway Projects

Fryeburg, Route 302, WIN-17280.00, Highway Reconstruction Section I - From the New Hampshire State extending easterly approximately 1.16 miles to Elm street. Section II - From the Recreational Complex Road extending easterly approximately 3.22 miles to the bridge over Osgood Brook. (Will include Town Sidewalk Project)

Project length: 4.39 miles

Project Funding: \$10,800,000.00

Proposed Advertise: Spring/Summer 2017

Construction Begin: Summer/Fall 2017

Construction Complete: Spring/Summer 2019

Fryeburg, Route 302, WIN-17280.10, Highway Reconstruction From Elm Street extending easterly approximately 1.34 miles to the Recreational Complex Road. (Will include Town Sidewalk Project)

Project length: 1.25 miles

Project Funding: \$300,000.00 (PE & ROW only)

Proposed Advertise: Spring 2019

Construction Begin: Spring/Summer 2019

Construction Complete: Fall 2020

Fryeburg-Bridgton, Route 302, WIN-19109.00, Highway Reconstruction Beginning 0.11 miles west of Stanley Hill Road and extending easterly 5.19 miles to a point 0.04 miles east of Stack Em Inn Road

Project length: 5.19 miles

Project Funding \$10,200,000.00.

Advertised on: April 22nd, 2015

Bid Opening: May 20th, 2015

Construction Begin: June 2015

Construction Complete: August 31, 2017

Bridgton, Route 302, WIN-20281.00, Highway Preservation Beginning 0.10 mile west of intersection of Sweden Road and extending westerly on Route 302 for 3.98 miles to 0.05 mile east of the intersection of Stack Em Inn Road.

Project length: 3.98 miles

Project Funding \$1,600,000.00.

Advertised on: April 22nd, 2015
Bid Opening: May 20th, 2015
Construction Begin: June 2015
Construction Complete: November 12th, 2016

Fryeburg, Route 302, WIN-17912.00, Bridge Replacement Eddy Flats bridge #2261 in Fryeburg which carries Rte 302 over Saco River Overflow.

Project Funding \$1,100,000.00.

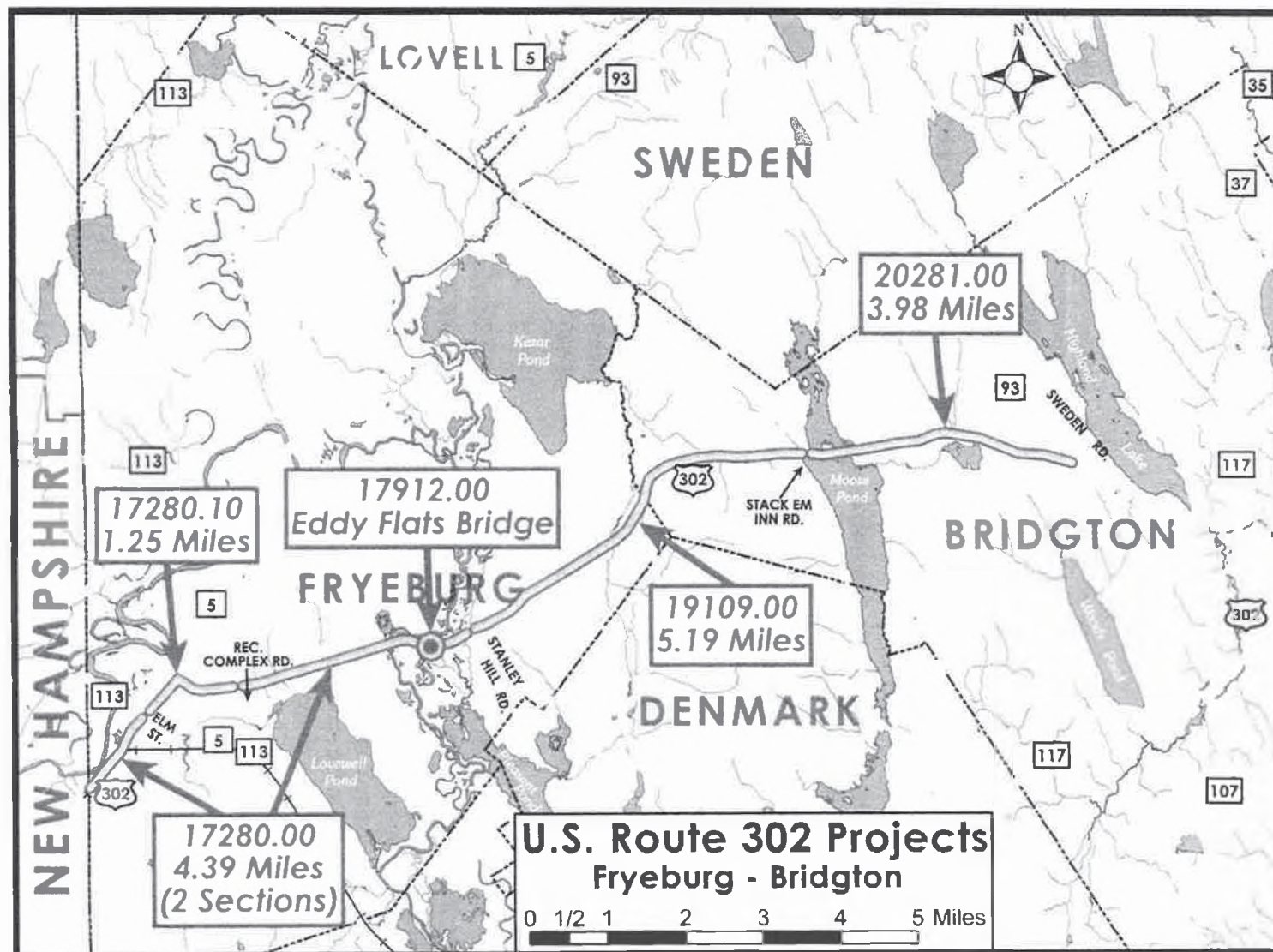
Proposed Advertise: Spring/Summer 2017
Construction Begin: Summer/Fall 2017
Construction Complete: Spring/Summer 2019

Fryeburg, Route 5, WIN-22533.00, Highway Preservation Beginning at the intersection of Main St and Bridgton Rd, extending northerly 1.50 miles, ending 0.27 miles north of the intersection of MAIN ST and CHAUTAQUA RD.

Project length: 1.5 miles

Project Funding \$340,000.00.

Proposed Advertise: Spring/Summer 2016
Construction Begin: Summer 2016
Construction Complete: Fall 2016



SELECTMENS REPORT FOR 2014

Citizens of Fryeburg,

I would like to start by recognizing all of our town employees, both full & part time, for all of they do throughout the year. We are lucky to have such hard working dedicated people working for the town and they deserve our thanks.

I would also like to recognize all of the volunteers in town. These are the people who sit on our many committees and boards, the people who put out the fires, the people who come to our rescue, the people who coach our children and grandchildren. These are just some of people who make Fryeburg such a great place to live. Thank you all for all that you do.

This past summer we saw the reopening of the Canal Bridge Campground. Despite a late start due to weather and the difficulty of restarting a site that was dormant for a number of years, the new management of the Campground was pleased enough with the results that they have offered to invest in the infrastructure of the campground at their own expense to make the campground even better for next season. We wish them a continued success.

We were able to negotiate our first contract with the newly formed Police Union in a way that was both fiscally responsible to the town and fully addressed the needs of the men and women who patrol our streets.

We saw a number of changes in personnel throughout the town. Most notably was a new Police Chief. Our search for a new Police Chief was extensive, thorough, and professionally done. After extensive interviewing of candidates from a nationwide search we were pleased to be able to hire Chief Joshua Potvin. We wish the Chief well in his new position and look forward to a long productive working relationship.

By necessity we have become more active in the area of economic development. We shouldn't be surprised that the state legislature who for years have failed to live up to the obligation to fund the schools at the 55% as prescribed by law, are no longer living up to their requirement to fully fund the cities and towns of Maine by way of revenue sharing. Economic development is one way of making up for this lost revenue by broadening our industrial and business base. Without this base the impact of lost state revenue would fall squarely on the shoulders of the individual property owners. We've worked with a number of groups including The Fryeburg Business Association, the Mt. Washington Valley Chamber of Commerce, the Greater Lakes Region Chamber of Commerce, and Regional and State Economic Community Development Programs so that we may identify roadblocks to business development and ways to eliminate them. These efforts have dovetailed in well with our efforts to update the Comprehensive Plan. I would like to thank the committee as well as the folks at Southern Maine Planning and Development Commission who all worked so hard on this project. We have learned a lot and I am excited going forward about the future of Fryeburg.

Despite the wide variety of issues that have come across the table this year as a Board I think we've worked well together in talking them out and keeping Fryeburg headed in a positive direction. Thank you for your support.

In conclusion, I would like to say that over these last three years (my first as a selectman) I have learned a lot. What I learned most though was to ask questions, especially when someone invites you to "Tazer Training"

Respectfully submitted,
Paul E Naughton

LIBRARY REPORT FOR 2014

The Library's granite building at 515 Main Street, which was built in 1832, was originally the village school house for Districts #1 and #2. In 1903 the Charles A Snow School was completed and the Town voted to give the Stone House to the Fryeburg Women's Library Club for \$1. The Fryeburg Women's Library Club was organized in August 1890 and ran the Library with volunteers until 1970, when they voted to turn it back over to the Town for \$1. Listed on the National Register of Historic Places in 1984, the Library continues to preserve the past and look to the future.

In April, we welcomed Betsy Marcello as our new Library Aide.

Listed below are a few of the programs and events that happened at the library this year:

Maine Event Prom Program – we collected prom dresses and accessories for this organization

Children's Summer Reading Program – 24 children read over their summer vacation

Library Open House during Fryeburg's 250th Birthday Celebration

Our annual book sale ran from May 1st through October 5th

Participated with 12 other local libraries in the "One Book One Valley" book discussion event

Won a second place ribbon for our library's first annual Fryeburg Fair Display

The library partnered with AARP's Free Tax Preparation volunteers from February thru April 15th

The library hosted AARP's Driver's Safety Course twice, in May and October

The following figures are from library records during this year – Jul 1, 2013 to June 30, 2014

Patron card holders	1,307	Number of people in the Library	9,222
Patrons who borrowed	467	Library Programs attendance	363
Items Borrowed	8,880	Meeting Room use	512
Cataloged shelf items	11,807	Public computer use	997
New Resident cards issued	120	WIFI use in Library	471
New non-resident cards issued	27	Inter-Library Loan requests	195
New Portland Library cards issued	20	Money turned into Town	\$3,841.27

A special thank-you to Emily Fletcher and Tana Ganley who came in to help with the Library's Open House in July, Bill Housum who helped pack up and move our book sale books in preparation for our Open House, to Peter and Emily Fletcher who helped set-up and take-down the Library's Fryeburg Fair Display, and to our two summer volunteers, Gage Fowler and Jennifer L'Hommedieu.

Our on-going programs are as follows:

Children's Storytime	Every Tuesday	10:30am
Writer's Group	First and Third Wednesday each month	9:00 am
Book Discussion Group	Second Wednesday each month	10:00am

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

Our open hours are Monday-Wednesday 9:00am to 4:00pm; Thursday 9:00am to 1:00pm, 1:30pm to 4:00pm, closed Friday; Saturday 9:00am to 12:00pm; closed Sunday. Hoping to see you soon!

CLERKS REPORT 2014

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

VITAL STATISTICS

MARRIAGES: 23
BIRTHS: 0
DEATHS: 38

ANIMAL WELFARE

MALE/FEMALE: 52
FEMALE SPAYED/MALE NEUTURED: 336
KENNELS: 6

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2014</u>	<u>2013</u>
PASSENGER:	2547	2379
COMMERCIAL:	155	181
TRAILERS:	459	378
FARM:	58	50
MOTORCYCLES:	123	146
TITLE APPLICATIONS:	376	364
DUPLICATION REGISTRATIONS:	100	156
TRANSFERS:	205	207
SALES TAX FORMS:	640	635
BUSES:	10	13
TRANSIT PLATES:	49	44
EXCISE ONLY:	58	

INLAND FISHERIES & WILDLIFE REGISTRATIONS

BOATS: 281	COMMERICAL BOATS: 1
MILFOIL: 99	ATV: 75
NON RES. ATV: 23	SNOW MACHINES: 170
NON RES. SNOW MACHINES: 215	

LICENSES

FISHING: 114
FISHING ALIEN: 2
SALT WATER: 1
NON RES. FISHING: 53
HUNT/FISH COMBO: 90
NON RES. HUNT/FISH COMBO: 8
HUNT: 54
NON RES. HUNT: 15
ARCHERY/FISH COMBO: 0
ARCHERY: 6
NON RES. ARCHERY: 1
CROSSBOW: 1
JR. HUNT: 13
NON RES. JR. HUNT: 0
NON RES SMALL GAME: 0
NON RES. 3 DAY SMALL GAME: 2
MUZZLELOADING: 15
MIGRATORY WATERFOWL: 31
NON RES. APPRENTICE HUNT: 1

PHEASANT: 4
TURKEY: 16
BEAR PERMITS: 6
NON RES BEAR PERMIT: 0
COYOTE NIGHT HUNT: 6
1 DAY FISH: 20
3 DAY FISH: 25
7 DAY FISH: 4
15 DAY FISH: 0
JR. FISH 2
MILITARY HUNT/FISH: 2
EXP. ARCHERY ANTLERED: 0
EXP. ARCHERY ANTLERLESS: 0
APPRENTICE HUNT: 1
3 DAY ATLANTIC SALMON : 0
OVER 70 LIFETIME:
NON RES. MUZZELLOADING: 1
RESIDENT SUPERPACK: 3

RESPECTFULLY SUBMITTED,
TOWN CLERK
THERESA G. SHAW

FRYEBURG RESCUE TOWN REPORT FOR 2014

To the Citizens of Fryeburg, Brownfield, Lovell, Stow, and Chatham:

2014 has come to a close on the books of Fryeburg Rescue. Fryeburg Rescue was requested for 815 calls in 2014, up 5.29 % from 2013. The breakdown was as follows: Fryeburg 494; Brownfield 147; Lovell 112; Stow 16; and Chatham 33, others/mutual aid 13.

Our call volume has consistently grown over the years and as we continue to adapt to the communities' needs and prepare for the future we have found the facilities that house our organization and equipment are becoming increasingly inadequate. Our current station was designed and built more than 20 years ago with the help of our dedicated staff and supportive community, has served our needs well. In 1992, our call volume was around 300+- calls and as of the close of 2014 we were called out 815 times. It comes as no surprise that we need to expand our building to meet the rising demands of our rescue community. Ideas for a new or modified Rescue station have been discussed within our organization and within the public safety community. Based on feedback we have narrowed our plans to construct an expansion which will maximize our current location while fulfilling our needs. The improved facility will house and protect all our equipment allowing us improved access and readiness. There will also be more space inside the offices for the ever increasing demand for documentation and security; as well as better training and crew facilities. Permits have been approved and as we go about the task of raising funds to bring this project to fruition, we would like to thank the community for your continued support. Anyone willing to contribute to our build fund can send their donations to Fryeburg Rescue, P.O. Box 177, Fryeburg, Maine 04037.

Our Rescue Barn is physically staffed from 8:00 A.M. until 5:00 P.M, 7 days a week and we have 2 people on call 24 hours a day, 7 days a week.

If any organization or person needs a CPR course or a Basic First Aid class, please call us and we can arrange to do a class. Several of our members are American Heart Association Instructors and we would be glad to sponsor these classes.

We will be offering Reflective Address signs that will help solve one of our biggest problems, which is finding you when the call comes in. These signs will be 18 inches by 6 inches. You will have a choice of either a blue with white numbers or a green with white numbers. The numbers will be 4 inches. These can be purchased for \$15.00 and we will be glad to help you put it up. If you are interested in ordering a sign, please stop by the station and fill out an order form.

We are always looking for people who would like to join our squad. We offer a way for you to serve your community while learning some very valuable skills. We have applications in the rescue building, if you are interested please stop by and fill one out. We also have a Junior Rescue program and if you are interested in this we also have application in the rescue building.

The EMS officers for the 2014 calendar year were the following (New officers will be voted on in February 2015 but are expected to remain the same):

Chief, Stephen Goldsmith Deputy Chief, Michael Hatch Assistant Deputy Chief, Phil Remington

The Board of Directors for the 2015 Calendar Year Are:

President, Roberta Lord Secretary, James Oliver Treasurer, Bob Ramsay

Other Board Members-Bill Kane, Michael Hatch, Penny Parmenter and Julie Ontengco

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

Respectfully Submitted by, Stephen Goldsmith, Chief of Fryeburg Rescue 2014

POLICE DEPARTMENT REPORT FOR 2014

To the Citizens of Fryeburg,

It is with great honor that I present to you the 2014 report on behalf of your Fryeburg Police Department. Several personnel and operational changes were made during 2014 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 of Police, I am committed to continuously improving our customer service and 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 2014, Fryeburg Police Department was comprised of 6 fulltime officers and 10 reserve officers. Much of 2014 was filled with staffing vacancies and personnel transitions. Despite our staffing challenges we continued to provide uninterrupted police service.

As part of our commitment to fostering a healthy and positive relationship with our youth, we developed the KIDZ-TIX program in 2014. 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.

Our Police Department website (<http://www.fryeburgmaine.org/town-departments/police>) was restructured in 2014 and is continuously updated to provide you with the latest news and information. Most all of our forms can be downloaded and submitted online for your convenience. Feel free to browse our site to find out the latest news reports, personnel changes, or links to other agencies.

We were able to obtain and upgrade some much needed equipment in 2014 through grants and generous donations. Through the Department of Justice Grant we were able to purchase new body armor for our officers. We also started a Taser Program which is funded by Fiddlehead Campground and two new Tasers were purchased.

Saco River Patrol was another success this year. Through our working relationship with Saco River Recreational Council, we assisted in providing a clean, safe, and fun-filled environment for thousands of river goers and campers throughout the season.

Working with Fryeburg Fair Police and our other public safety partners, we were also able to safely police thousands of visitors for the annual Fryeburg Fair.

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

Fryeburg Police and Fryeburg Business Association



**KIDZ TIX
Program**

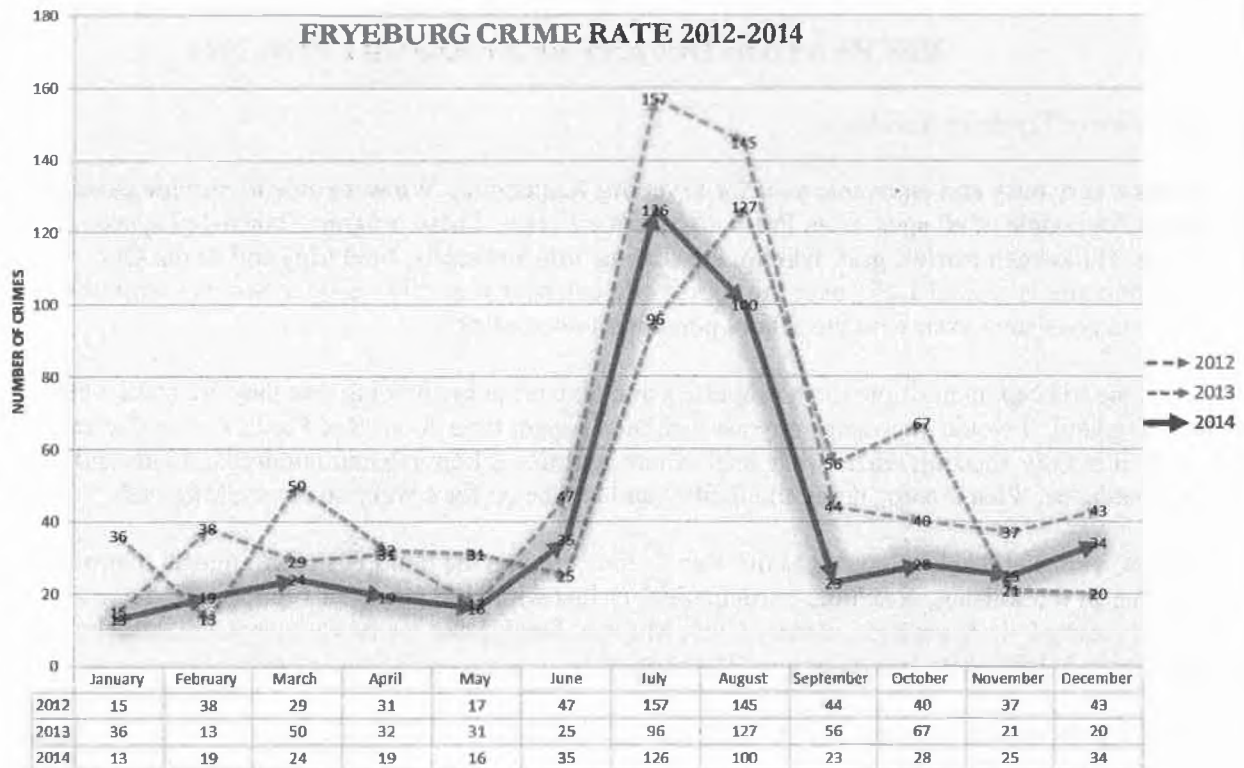


Congratulations to:

*has been cited on this ____ day of _____, 2014
in the community of Fryeburg, Maine
for*

by: _____

GOOD CITIZEN CITATION AWARD



2014 Criminal Activity : Fryeburg

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Rape													0
Unlawful Sexual Contact										3			3
Robbery			1										1
Aggravated Assault			1	1	2		1			1			6
Simple/DV Assault	1		2	2	2	1	2	4	2	1	3	1	21
Terrorizing/Criminal Threatening				2			1			1			4
Arson		1											1
Burglary		2		1	1	1	2	1	1				9
Theft from Motor Vehicle							26						26
Theft	1	4		2	2	5	3	2	2	3	1	2	27
Motor Vehicle Theft			1										1
Forgery													0
Theft of Services													0
Impersonation													0
Aggravated/Criminal Mischief		1		2	2		2			2		1	10
Narcotic Violations			2		2	3	13	9	1	3	2	3	38
Drug Paraphernalia/Hypodermics		1	1			1	5	1		2		1	12
Weapons Violations													0
Disorderly Conduct			3	1			3	3		1			11
OUI	2	5	1	3	3	7	7	3	3			1	35
Liquor Violations			1		1	1	39	27			1	1	71
Criminal Trespass					1		4	10				1	16
Violating Conditions of Release	1		1			1	1	3	2	1	2	4	16
Endangering the welfare of a child	1					1							2
All other criminal	4	1	2				7	23	3	3	9	14	66
Operating After suspension			2	1		2				1		5	11
Operating without a License							2	2	3		3		10
Operating without safety equipment						4	8	8					20
All other Traffic	3	4	6	4		5	10	0	4	3			39
Totals:	13	19	24	19	16	32	136	92	21	25	21	34	456

RECREATION DEPARTMENT REPORT FOR 2014

To the Town of Fryeburg Residents,

2014 was a very busy and enjoyable year for Fryeburg Recreation. We were able to provide close to 40 programs for people of all ages, from Pre-K to Senior citizens. These programs consist of sports, Easter egg hunts, Halloween parties, golf, fishing, ice skating, arts and crafts, field trips and so on. Our participant count is around 1,251 over the course of a calendar year. It is good to see that our numbers have stayed consistent even with the school population decreasing.

We continue to keep up multiple town properties and take pride in knowing that they are some of the best in New England. I would encourage anyone that hasn't spent time at our Rec Fields during our activities to do so. It is truly amazing when every inch of our facilities is hopping and hundreds of kids and adults are in attendance. Please come enjoy the facility and maybe go for a walk on the walking path.

As always, a special thanks goes out to our Rec Committee and the hundreds of volunteers that work so hard; either in fundraising, coaching, participation, or just with kind words of support. To name a few others- Fryeburg Fair Association, Rotary Club, Mulford Fund, Lake Kezar Country Club, and the Town of Conway in helping with swim lessons- Thank you!

I am looking forward to making 2015 another great year.

Your Recreation Director,
Rick Buzzell

REGISTRAR OF VOTERS REPORT FOR 2014

The Registrar of Voters participated in the following from July 1, 2013 through June 30, 2014:

November 5, 2013- Statewide Referendum & Municipal Non- Binding referendum
April 29, 2014- MSAD 72 District Referendum
May 6, 2014- MSAD 72 Cost Sharing
May 28, 2014- MSAD 72 School Budget
June 10, 2014- Primary Election and Town Election
June 12, 2014- Town Meeting 2014

The current registered voters are broken down as follows:

Democrats- 635
Republicans- 811
Green- 122
Unenrolled- 1217
Total Registered Voters: 2785

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

ASSESSORS' REPORT FOR 2014

To the Citizens of the Town of Fryeburg:

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

2015 Property Tax Rate: 16.1% Interest Rate: 7% Certified Ratio: 100%
2015 Tax Due Dates: October 15, 2014 & April 15, 2015
Total taxable valuation of real estate: \$381,691,537
Total taxable valuation of personal property: \$15,720,364
Total value of exempt property: \$46,516,854 (Includes but not limited to: Town & State properties, churches, non-profits, schools, veterans organizations, charitable organizations, agricultural fairs)
Homestead exemptions granted: 669
Veteran's exemptions granted: 103
Parcels classified as forestland under Tree Growth Tax Law: 183
Parcels classified as farmland or open space under the Farm & Open Space Tax Law: 88

I would encourage people to submit their Homestead Exemption applications to me, if applicable. The homestead exemption provides a reduced property tax assessment for people's permanent place of residence in Fryeburg. Additionally, some people might qualify for various other exemptions; including the Veterans Exemption. These applications can be obtained at the Town Office or from the Town's website at www.fryeburgmaine.org. Please feel free to contact me at any time if you have questions, concerns, or comments.

Respectfully submitted,
Katie Haley
Assessors' Agent

PUBLIC WORKS REPORT FOR 2014

From the Director, Daniel Nowell:

After serving in the US Army I started working in construction as a truck driver. I was hired by the Town of Bridgton Public Works Department in 1987 where I worked for nearly 17 years. I started working as the Public Works Director for the Town of Sebago, where I worked for four years. I served 38 years with Bridgton Fire Department in which 13 of those years I served as District Chief of Bridgton Central Station. In 2000, I started working for the Fryeburg Police Department as a reserve Police Officer for four years. In 2011, I became the Director for the Paris Highway Department for three years. After leaving the Town of Paris, I drove tractor trailer for a year before deciding to go back into Municipal work.

The Public Works Department duties generally include routine road maintenance, such as cold patch, shoulder shimming, basin and culvert repair and cleaning, street sweeping, sign replacement and or installation; road reclaiming or reconstruction, tree and brush pruning or removal, snowplowing and sanding, and several other items related to maintaining the Town's roadways.

The vast majority of this work involves sub-contractors; many who have served the Town for years. These include paving companies, sign makers and suppliers; equipment and supply vendors, and local contractors for roadside mowing, basin cleaning, tree removal and road repair and reconstruction work. Without their continued help we could not manage the growing road network.

We would like to thank the residents for their support on many projects and hope to continue to improve our services as time and finances allow, so that Fryeburg residents can be proud and feel safe while traveling throughout the Town. Should you have any questions or concerns don't hesitate to call us at 207-935-2772.

SACO VALLEY FIRE DEPARTMENT REPORT FOR 2014

The Saco Valley Fire Department would like to thank the residents of the towns we serve for the support we have received this past year.

Members both new and old work tirelessly training and responding at any hour to provide fire protection to the community. We have made some additions to equipment with the recent donation of four inch supply hose from the Denmark Fire Dept. and used aluminum SCBA bottles from Norway Fire Dept. We have been making improvements to both stations to help control our winter heating costs; upgrades to insulation and new doors have been installed.

The Department responded to 60 calls for service.

Remember to check your smoke detectors monthly. Wishing a safe 2015 to all.

John Plowden, Chief SVFD

CODE ENFORCEMENT OFFICER REPORT FOR 2014

To the citizens of the Town of Fryeburg:

Once again, I am pleased to report to you the Code Enforcement activities that took place in 2014. There were a total of 62 building permits issued, mostly for renovations, additions, and accessory structures. There were 9 building permits issued for new home construction. The remainder was for garages, renovations, signs, decks, accessory buildings, or commercial buildings. There were 21 internal and 20 external plumbing permits issued.

Additionally, there were numerous violations of the Land Use Ordinance. The nature of the violations involved many different issues including Shoreland Zoning violations, completing work without a permit, illegal junkyards, septic issues, and health and safety issues. Inspections regarding health and safety issues are completed with the Local Health Officer, Kelley Leonard. Please contact me at any point if you have concerns about potential violations that are occurring and I will do my best to investigate and address the concerns.

There are several ongoing planning efforts in Town in which I am lucky to be a part of. The Fryeburg Planning Board has been working on a comprehensive update to the Land Use Ordinance for a couple of years in an attempt to modernize the document. After proposed revisions were not approved at last year's Town Meeting, the Planning Board reviewed the draft and addressed some of the concerns that were brought up at the Town Meeting, in hope that the document will be more concise and appropriate. As the CEO, I often hear complaints about development that is taking place in Fryeburg. Adopting the proposed revisions will help minimize the impact of such development by requiring that parking, lighting, landscaping and other standards are met.

The Comprehensive Plan Committee has also been working to finalize the Comprehensive Plan update. Hopefully, the Town will vote to adopt this updated plan, which the committee has worked hard to complete. I would encourage residents to educate themselves on the proposed revisions and attend public hearings or meetings to comment on, and discuss the changes.

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

Respectfully submitted,

Katie Haley, Code Enforcement Officer & Local Plumbing Inspector

FRYEBURG FIRE DEPARTMENT REPORT FOR 2014

This year the department responded to 145 calls for service; which is just above the average yearly number for the department. As most of you have noticed, we have purchased a new Command vehicle. The old one had issues and needed further repair. It was 12 years old with over 100,000 miles. We had 6 guys take a class and become certified to use an SCBA (self contained breathing apparatus); one guy took classes that certified him as a structural firefighter; one guy took classes and is now certified as a FF1 & 2. All of these classes took a lot of their time and they are not paid for that time. The only compensation is for mileage and that comes from the Dana Moulton Scholarship Fund.

Two years ago, we had the 1936 Dodge restored and in August of 2014 it was featured in "Vintage Truck Magazine" with an article written by Eric Meltzer and photos taken by Rachel Meltzer. Every year the Department needs to replace or upgrade equipment and some of these purchases are not from the Town budget. Some of the purchases are made with the assistance of the Mulford Trust Fund, various grants, and the Fryeburg Firemen's Fund. The Firemen's Fund purchased 1000 feet of 4 inch hose at a cost of \$4,300 and radio programming equipment at \$1,082.39, a space heater at \$50.00, and new badges at \$571.39, along with other small items.

The online burn permits have gone through some updating; these permits are on the Forest Service web site and are \$7.00 each. If you go to the local Town Warden or one of the Deputy Wardens to get a permit they are free. Burn permits are required year round and you must own the property you wish to burn on. The best part of the online permit upgrade is now the Town will receive \$2.00 of the \$7.00 fee whereas before the town did not receive any of the permit fees.

Along with all of the training the members have to do they also have to pressure test all of the hoses each year and we are talking a lot of hose. We test 15,000 ft. of hose every year; which consists of testing, drying, and rolling or packing them on trucks. This takes about two Sunday's and a few nights to be completed. I would like to thank all of the members for their commitment to the Fire Department and I would also like to thank their families for allowing them the time away from those families. I would also like to thank the residents for their support throughout the year.

In closing, I would like to remind everyone to keep your chimney clean, your smoke detector batteries fresh, and if you do not have a CO detector, please purchase one and install it. These all save lives.

Respectfully Submitted,
Ozzie Sheaff, Fryeburg Fire Chief

FRYEBURG FIRE DEPARTMENT CALL REPORT FOR 2014

Structure Fires	2	Smoke in house	8
Un- Attended Burn	2	Other Calls for Service	6
Co Alarm	6	Grass/ woods Fires	6
Chimney Fire	7	Propane leak	5
False Alarms	6	Rekindle	0
Alarm Activation	17	Water problem	4
Mutual Aid for Saco Valley	3	Transformer Fire	0
Mutual Aid other Dept	12	Burning Without a permit	5
Accidents (Vehicle)	29	Fires other	3
Tree on Wires	4	Fuel Spill	4
Vehicle Fires	1	Wires Down	3
Assist Fryeburg Rescue	8	Electrical problem	2

Total Calls: 145

BOARD OF APPEALS REPORT FOR 2014

It is my honor to serve as Chairman of the Board of Appeals. In the year of 2013 we met on eight occasions for the purpose of the appeals process. In the year of 2014, we met on four occasions for the purpose of the appeals process. We had two variances that were voted on. I am happy to say that a new member was added to the Board- Gerald Smith, a former Maine State Police Officer and marine.

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

Respectfully,
Angelo J. Milia, Chairman

BRADLEY MEMORIAL PARK COMMITTEE REPORT FOR 2014

First off, we would like to offer a warm welcome to Barbara Lawrence, our newest member.

The park was again used and enjoyed by many people in 2014. Thank you to Sharon Jackson and the various Town crews for keeping the park looking nice. When you visit the park, stop and look at all of the names on our Honor Roll. For a small town there are so many that went to wars all over the world. Some never came home.

I want to personally thank the Bradley Park Committee Members: Cathy Trumbull (Secretary), Richard Andrews II, David Smith, Kristen McDermott, Webster Fox, Stephanie Hastings, Brenda Thibodeau, and John Kramer.

Respectfully submitted,
George Weston, Chairman

BUDGET COMMITTEE REPORT FOR 2014

The Budget Committee members are tasked with the responsibility of reviewing all town proposed budgets with the previous years and trying to balance the “needs” of the departments along with the need to help keep our tax rates down. This year it posed a different set of circumstances with the pending change in the governors proposed budget. If the proposed changes are adopted, this will have a significant change on the revenue sharing from the State that is distributed to Fryeburg, thus placing more burden in future years on the residents of Fryeburg. After reviewing all departments, and discussing potential cuts that could be made, it was advised by a unanimous vote of the board that the Selectman should consider liquidating unused property that belongs to the Town. We felt that any property not being used regularly should be considered for sale as soon as possible, thus removing the burden of maintenance and upkeep from the residents.

Respectfully,
Wanda Richard, Chair

COMPREHENSIVE PLAN COMMITTEE REPORT FOR 2014

The Comprehensive Plan Committee has been charged with updating the 1994 Comprehensive Plan. The Comp Plan is a document that inventories the assets of Fryeburg; and it serves as a planning guide of what we, as a Town, would like Fryeburg to become in the future.

The Committee began meeting in the spring of 2013. One of the first goals of the committee was to get public input about what residents like or dislike about Fryeburg, what features of the Town are the most important and worth protecting, what kind of development should be allowed or not allowed, what improvements should be made in Town, and what the greatest challenges are facing Fryeburg in the next 10 years. The survey was available at Town Elections, Town Meeting, various locations throughout the Town, and on the Town's website. The Committee had hoped to have a greater number of surveys completed, but appreciated the efforts of the people that did complete surveys and was able to obtain some valuable insight from the results.

The Committee met once a month during 2014 to work on updates. A Comp Plan includes background and inventory information about the Town. This has been completed. The Comp Plan also outlines the goals of the Town (based on the inventory information and the survey results) and the policies and strategies to achieve those goals. The Committee reviewed current plan goals and strategies, and framed appropriate changes based on the inventory. The Committee reviewed current land uses and limitations, and then prepared a suggested land use plan to guide future actions.

The Committee's initial work has been completed. Now it will be seeking broader input from the entire population. A plan for briefing of Town officials, and then public hearings have been developed. A summary of the entire plan and related processes will be mailed to all residents. The goal is to complete the input process and present the updated Comprehensive Plan for approval through a referendum in June, 2015.

Please check the Committee's page of the Town's website for information regarding the Comp Plan process and the draft plan. The ultimate goal of the Committee is to create a Comprehensive Plan that will be adopted by the Town to serve as guidance over the upcoming years.

Thank you,
The Comprehensive Plan Committee

CEMETERY REPORT FOR 2014

Clean-up, mowing, and routine maintenance was done on the cemeteries by the Highway Department and summer crew. All stones needing attention were repaired and re-set at the Village, North Fryeburg, and West Fryeburg Cemeteries. The fence was repaired and painted at the North Fryeburg Cemetery.

The Selectmen unanimously voted to replace the entire fence at the Village Cemetery. If work goes as planned, this project will be completed by Memorial Day.

All work was under the direction of the Town Manager. Please contact the Town Office with any input and ideas, which are always welcome.

Respectfully submitted,
Richard W. Andrews II
Committee members: Jean Andrews, Theresa Caldwell, Barbara Lawrence, Richard Andrews II

TREE WARDEN REPORT FOR 2014

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

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

All work is done under the direction of the Town Manager.

Respectfully submitted,
Richard W. Andrews II
Tree Warden

PARKS COMMITTEE REPORT FOR 2014

The Parks Committee took on a major renewal project at Graustein Park. We began with a resurfacing of the two tennis courts, facilitated by a 10,000.00 grant from the King Foundation and 1,000.00 from the Mulford Fund. The Wimbledon Colors of light and dark blue have been well received. We are now in the final stages of raising 30,000.00 to replace aging playground equipment - hoping to have funds in place by the end of January so as to be able to order and install the new equipment in early Spring. Many young families use this facility. We have also added benches to the playground area so parents can be comfortable watching their children at play. The Town crew has cleaned up left boundary of Perry Park and will be cutting brush at the back this Spring to improve the view. I also understand that the Scouts have completed their work cleaning up and repairing fences at the Battleground monument.

Respectfully submitted,
Dick Krasker

Oxford County Sheriff's Office

Wayne J. Gallant Sheriff

Sheriff
Wayne J. Gallant

Chief Deputy
Hart L. Daley



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

January 14, 2015

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

To the Inhabitants of the Town of Fryeburg:

The enclosed document packet is a summary of law incidents, offenses and times reported where the Oxford County Sheriff's Office has performed or assisted in law enforcement functions within your municipality from January 1, 2014 to December 31, 2014.

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

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar years of 2012-2014 for your municipality.

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

Sincerely,

A handwritten signature in cursive script that reads "Wayne J. Gallant".

Wayne J. Gallant
Sheriff



Oxford County Sheriff

Law Incident Total Report, by Offense Codes

<u>Obs. Offense</u>	<u>Description</u>	<u>Total Number</u>
		3
911H	911 hangup call	2
ABAN	Abandoned Vehicle +++++	1
ALAR	Alarm	3
AMAS	Ambulance or Medical Assist	1
ANPR	Animal Problem	2
ARRS	Arrest	1
ASIM	Assault, Simple	1
ASMV	Assist Motorist	2
ASST	Agency Assist	43
ATL	Attempt to Locate	1
CCR1	Criminal intelligence Report	1
CIDS	Civil Dispute	1
CITA	Citizen Assist	1
CSPM	Cont Subst/Possession Marijuana	1
CSSM	Cont Subst/Sale/Manu/Marijuana	1
DABV	Disabled Vehicle	1
DOMI	Domestic Incident	3
DRUG	Drug Info/Statistics	2
DVFU	Domestic Violence Follow Up	1
DVSC	Domestic Violence Safety Check	1
FIRE	Fire	1
FPR		1
HARS	Harassment	1
INTP	Intoxicated Person	1
MTAL	Mental Subject	1
RESP	Recovered Stolen Property	1
ROFF	Request Officer	2
SNOP	Snowmobile problem	1
SUDL	Suicidal Person/Welfare Check	1
SUSP	Suspicion	5
TANR	Traffic Accident NonRep	1
TAPD	Traffic Accident, Prop Damage	5
TAPI	Traffic Accident, Pers Injury	1
TOFF	Traffic Offense	9
TRPD	Trafficking Prescription Drugs	1
UWAP	Unwanted Person	1
WOFF	Weapons Offense	1

Total reported: 107

Report Includes:

All dates between '00:00:00 01/01/14' and '23:59:59 12/31/14', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All location codes matching 'FRYBG'



Oxford County Sheriff

Law Incident Analysis, Time Reported

Location: FRYBG

Hour:	Monday:	Tuesday:	Wednesday:	Thursday:	Friday:	Saturday:	Sunday:	Total:
00:00-00:59	1	0	0	1	1	0	0	3
01:00-01:59	0	0	0	1	0	2	0	3
02:00-02:59	0	0	0	0	0	1	0	1
03:00-03:59	2	0	0	0	0	1	0	3
04:00-04:59	0	0	0	0	0	0	0	0
05:00-05:59	0	0	0	0	0	0	0	0
06:00-06:59	0	0	1	0	0	0	0	1
07:00-07:59	0	0	1	0	0	0	1	2
08:00-08:59	1	0	1	1	0	0	0	3
09:00-09:59	0	1	0	0	0	2	0	3
10:00-10:59	0	2	1	0	0	2	0	5
11:00-11:59	1	0	0	0	2	1	1	5
12:00-12:59	0	0	0	1	0	0	0	1
13:00-13:59	0	0	0	0	0	0	1	1
14:00-14:59	0	1	1	0	0	0	0	2
15:00-15:59	2	0	0	2	1	2	0	7
16:00-16:59	2	0	1	1	1	0	1	6
17:00-17:59	1	0	2	1	0	0	3	7
18:00-18:59	2	0	0	0	4	1	5	12
19:00-19:59	0	0	0	0	2	3	0	5
20:00-20:59	0	1	1	2	0	1	1	6
21:00-21:59	0	0	1	1	1	2	1	6
22:00-22:59	3	2	1	2	1	1	2	12
23:00-23:59	2	1	1	0	1	1	0	6
loc tots by day:	17	8	12	13	14	20	16	100
Grand tots by day:	17	8	12	13	14	20	16	100

Report Includes:

All dates between '00:00:00 01/01/14' and '23:59:59 12/31/14', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'FRYBG'

Oxford County Sheriff's Office
 Spillman System Report
 2014 EMS and Fire Calls by Town



In addition to the Law Incident report for each town, listed below are the numbers of EMS and Fire calls taken by the Oxford County Regional Communications Center for the years 2012 to 2014. These numbers represent only the calls that came through the RCC.

TOTAL EMS and FIRE CALLS FOR SERVICE by YEAR and TOWN

TOWN	2012 EMS	2013 EMS	2014 EMS		2012 FIRE	2013 FIRE	2014 FIRE
Albany Twp	27	40	37		11	15	7
Andover	67	60	82		27	28	28
Bethel	245	284	313		100	116	107
Brownfield	111	119	115		40	45	49
Buckfield	152	171	148		56	54	50
Byron	6	8	16		5	1	9
Canton	185	214	214		48	54	47
Denmark	69	98	95		46	39	52
Dixfield	192	280	207		36	63	45
Fryeburg	372	442	438		105	136	142
Gilead	25	23	32		11	14	20
Greenwood	75	81	113		60	55	28
Hanover	8	12	21		9	11	11
Hartford	63	73	68		19	24	31
Hebron	53	63	67		29	43	40
Hiram	6	21	54		7	8	19
Hiram	6	21	54		7	8	19
Lincoln Plnt	1	3	3		1	1	0
Lovell	81	93	125		45	47	59
Magalloway Plnt	1	1	0		0	0	0
Mexico	335	295	358		78	83	62
Milton	7	6	16		2	3	2
Newry	52	66	67		43	37	66
Norway	574	641	649		134	186	163
Otisfield	124	99	157		79	57	50
Oxford	426	524	558		157	174	186
Paris	778	865	948		220	260	262
Peru	124	127	130		39	59	45
Porter	5	22	27		2	11	13
Roxbury	33	35	33		18	12	18
Rumford	1004	1065	1201		274	301	269
Stoneham	15	26	27		7	8	8
Stow	37	28	17		11	18	5
Sumner	58	67	83		31	43	33
Sweden	15	22	32		11	25	13
Upton	8	4	3		3	3	0
Waterford	122	169	169		27	53	32
West Paris	274	277	297		56	70	40
Woodstock	102	114	139		70	100	53

SACO RIVER CORRIDOR COMMISSION
"Communities Working Together To Protect Our Rivers"

The Saco River Corridor Commission (SRCC) works to protect the Ossipee, Little Ossipee and the Saco River through the standards, programs and laws described by the Saco River Corridor Act. The Maine legislature devised the Act in an effort to protect these great rivers after many citizens in the 20 surrounding towns approached them for help. Each of these 20 towns has an opportunity to be represented on the Commission by having the town appoint two people – a member and an alternate.

The Town of Fryeburg is fortunate to have Eric Root and Edward Wilkey on the Commission. In a practical sense, being on the Commission gives the Town of Fryeburg an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. The Commission looks at land use issues, water quality and conservation issues covering a wide range of topics during the year. 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.

We are pleased to report that we have completed our fourteenth successful season of our Saco River Basin Water Quality Monitoring Program in September, 2014. Currently, we have over 14 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. We also do macro invertebrate testing and conductivity testing at many sites within the corridor. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 30 different locations during the months of May through September. All of the information relating to the past fourteen years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org.

The Commission and staff work hard to keep the rivers clean and healthy, but we cannot do it alone. Anyone from Fryeburg interested in being on the Commission or interested in obtaining additional information about the Saco River Corridor Commission's work or for a copy of the water quality monitoring information should feel free to call Dennis J. Finn, the Commission's Executive Director. 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.

EASTERN SLOPE AIRPORT AUTHORITY

EASTERN SLOPE REGIONAL AIRPORT

P. O. BOX 334

FRYEBURG, MAINE 04037

TEL: 207-935-4440

Eastern Slopes Regional Airport Fryeburg, Maine

Eastern Slopes Regional Airport is operated by the Eastern Slopes Airport Authority (ESAA) under strict FAA guidelines and serves the surrounding towns (in alphabetical order) of Albany, Bartlett, Bridgeton, Brownfield, Chatham, Conway, Denmark, Eaton, Fryeburg, Jackson, Lovell, Madison, and Sweden. These 13 towns in Maine and New Hampshire acknowledge that the airport is a vital transportation infrastructure link to the area, especially for critical services such as life flights, search and rescue, forest fire control, and potentially even military (National Guard) operations in times of disaster.

The airport is an economic hub for the Valley, providing business clients and tourists access to the local Maine and New Hampshire businesses with the convenience of air travel. It also serves as a place for student pilots and private pilots to train and maintain current flight status. Scenic flights and other recreational aviation activities are enjoyed by locals and visitors alike. The airport is public, not private, and is open year-round for business and charter flights.

Propeller aircraft, helicopters, and jets safely make use of the airspace, runway, and facilities in the same manner we use highways, waterways, and railways for transportation. Recent modern technologies added include a GPS precision approach (WASS, LPV), and an invisible intelligence system which tracks airport traffic. Eastern Slopes Regional Airport does require funding from the surrounding towns to cover maintenance and operational costs just like all the other transportation resources.

On behalf of the Board of Directors of Eastern Slopes Regional Airport Authority (ESAA), we thank you for your continued support.

Don Thibodeau - Chairman (Fryeburg)

Carl Thibodeau - Vice Chairman (Conway)

Gene Bergoffen - Treasurer (Fryeburg)

Ed Bergeron - Secretary

(Mount Washington Valley Chamber)

Brian Smith – Airport Consultant

Wayne Peabody (Brownfield)

Tom Shaffner (Fryeburg)

Rick Hiland (Albany)

Mike Sachse (Jackson)

John Carter (Lovell)

Jim Meyers (Brownfield)

Thomas Henriksen (Chatham)

Angelo Milia (Fryeburg)

Vacant (Bartlett)

Vacant (Sweden)

Vacant (Bridgton)

Vacant (Eaton)

Vacant (Denmark)

Vacant (Madison)

Earl Sires – Conway Town Manager

Sharon Jackson – Fryeburg Town Manager

UNPAID TAXES

2014 UNPAID REAL ESTATE TAXES

ABUSAMRA, LYNDA C.	3,703.08 **	DREW, CARL E & HEATHER L	102.24
ADAMS, DAVID M. & CONNIE	2,785.27 **	DREW, CARL E & HEATHER L	118.44
ALDEN, ERNEST E	1,134.12 **	DUANE, SHEILA & DUANE, HERBERT T	1,131.33 **
ALDEN, ERNEST E	970.12 **	& KATHERINE H	
ALLEN, THOMAS	1,026.38 **	DUNHAM, FRANCES	1,409.40
ANDREWS, RICHARD W	51.85 **	EASTMAN, DAVID C & ROXANNE	276.82 **
BARKER, JOLENE F.	3,126.03	EASTMAN, DOROTHY	1,530.39
BARROWS, DAWN	513.18 **	EATON, CYNTHIA	598.82
BARTLETT, RALPH L.	721.60	EDMUNDS, JOANNE C	1,903.35 **
BATCHELDER, RONALD A. & BRUCE A.	2,042.93 **	ESPINOLA, DAWN	226.89 **
BEAN, MARCIE JO	655.35	FAHEY, KEVIN B & JESSICA P	3,946.29
BELL, SCOTT M.	700.33 **	FARRIN, LESLIE H & JOANNE	504.99 **
BENNETT, NORRIS R	846.88 **	FERGUSON, DAWN H	3,575.24 **
BERNARD, WILLIAM J	1,455.18 **	FITZPATRICK, GERALD	1.47 **
BERNARD, WILLIAM J	808.96 **	FITZPATRICK, GERALD & LOEWE, SARAH	8.21 **
BERNARD, WILLIAM J	411.08 **	FOSTER, CAROLEE	3,135.09 *
BERNARD, WILLIAM J. & MAIORANA, JIL	869.00	FRASER, ALYCE 1998 REALTY TRUST	1,210.09 **
BERRY, DEAN N. & MARY A.	1,036.73 **	GILMAN, KAREN L	2,850.04 *
BERUBE, EUGENE A.	379.65 **	GOULD, KEVIN E	1,358.34 **
BOUCHER, BURNHAM R	1,168.65	GRAMES, FRANCIS	1,367.52
BOVIN, RONDA	2,615.85 **	GRAVES, CLIFFORD R & WENDY F	1,337.45 **
BRINE, HAROLD L. & MARION	1,128.17	GRAVES, LISA A	792.25 **
BROWN, KEVIN M & AMY L	1,197.99	GRAVES, SUSAN J	871.89 **
BROWN, LISA V	354.52 **	GREEKE, DANIEL S.	745.76 **
BROWN, NANCY	604.44 **	GRENFELL, WILLIAM III	767.88 **
BRYAN, KIMBERLEE & O'NEIL, TAMSEN	149.31 **	GURNEY, JEREMY	877.12
BURKE, LAURA L	645.70	GUSHEE, ELAINE, ESTATE OF	1,442.18
BURNHAM, PETER E. & KIMBERLY J.	629.25	GUSHEE, ELAINE, ESTATE OF	2,066.26
BUTTERS, CARLA	2,197.21 **	HALL, CLIFFORD	258.00
CAJOLET, ANDRE L	155.52 **	HALL, CLIFFORD	263.94
CAPRA, PAULINE T.	168.95	HALL, CLIFFORD	271.89
CH ACQUISITIONS, LLC	1,255.19 **	HALL, CLIFFORD	269.61
CHAPLIN, EVELYN	376.21 **	HALL, CLIFFORD	262.45
CHARLES, DANIEL A & JENNIFER L	3,532.82	HALL, CLIFFORD	261.71
CHARLES, JENNIFER L	741.57	HALL, CLIFFORD	261.71
CHASE, MERWIN C	1,378.00	HALL, CLIFFORD	260.98
CHASE, MERWIN C. & ETHEL	1,713.59	HALL, CLIFFORD	265.82
CIANCIOLO, DAVID T	9,330.17 **	HALL, JR., EDWARD C. & NORMA C.	989.73
COUTURE, CAROL	2,975.87 **	HALL, LISA F & CLIFFORD R	2,534.76
CROCKER, BENAMIN F	876.58 **	HALL, SANDRA	713.81 **
CURRIE, JOSHUA	1,927.85	HANNAN, CHERYL	1,484.47 **
CURTAIN, LEONARD	977.80 **	HARGREAVES, DAVID A. & ELIZABETH	933.78 **
DAVIDSON, DONALD S.	287.14 **	HARRIMAN, KATHLEEN T	1,507.72 **
DEFIORE, KATHERINE R	700.64	HATCH, DANA W.	1,042.80
DEFIORE, KATHERINE R	161.51 **	HATHAWAY, DANIEL W & KATHLEEN	2,743.35 *
DIFRANCO, JOSEPH P & MIRANDA C	299.57 **	HERITAGE OPERATING LP	1,867.56 **
DOUGLASS, DEAN K	1,703.38	HEWSON, CAROL A	390.64 **
DOUGLASS, ERIC B.	837.40	HIBBERT, PATRICIA A	3,721.20 **
DOWNING, SHAWN P & WENDY L	2,280.24	HILL, DOROTHY C & MARY E	2,164.92
DREW, CARL E & HEATHER L	147.29	HILL, JOAN	1,737.13
		HILL, JONATHAN & SUZANNE M.	1,337.79 **

* Partial payment

** Paid after the close of books: June 30, 2014

UNPAID TAXES

HILL, SHANE M	3,055.16 *	NASH, ROBERT K	613.04 **
HINKLEY, DIANA L	515.71	NASH, RYAN K	2,396.04 *
HINKLEY, DIANA L	2,090.72	NILSSEN, HELGE R.	225.27 **
HINKLEY, DIANA L	1,622.61	NORMANDIN, ROSEMARY & RENE A JR	3,608.74 *
HOEFT, DALE E	964.16 **	ORLANDO JR, ALFRED J	583.84 **
HUSKA, JEFFREY D. & JULIA L.	884.80	ORMOND, ROBERT M.	1,571.34
IACUZILI, SANDRA & CARL	1,067.14 **	OSGOOD, TIMOTHY	5,709.33
IRISH, CHERYL A	1,508.22 **	PANTALIERE, JUDITH ANN	1,050.42 **
JACKMAN, FRED	2,259.73	PARENT, SANDRA	514.45
JACKSON, KIMBERLY	2,287.41 **	PATTERSON, MAURICE H & ANDREA D	1,160.83 **
JARVIS, HELEN R.	4,894.02 **	PENSCO TRUST CO.	517.29
JOHNSON, REGINA & TEDFORD, KATHLE	802.35 **	PENSCO TRUST CO.	516.66
JOHNSTON, ROXANNE	109.57	PHILLIPS, JOHN, TRUSTEE	35.00 **
JONES, MARY G.	2,538.06 **	PORTER, JAMES M & RACHELL	5,143.06
JONES, MARY G.	490.35 **	PREBLE, GAIL E.	1,610.45
JOSEPHS, PAUL R.	1,505.85 **	RAFFERTY, JOSEPH E. JR.	4,517.73
KARUZIS, MICHAEL & KELLY	2,903.88	RAMSAY, ROBERT	1,396.67 **
KATSIGIANNIS, LEONIDAS & ERINI	3,289.12	RAND, DEBORAH L	26.16 **
KILEY, JEREMY J	837.40	RAND, DEBORAH L	481.09 **
KIMBERLY JACKSON TRUSTEE	996.95 **	RAND, DEBORAH L	331.80 **
KINGSLEY, DOUGLAS C & COLEEN	2,205.52 **	RANGER, THOMAS & PERLEY W	1,446.65
KNOX, SHARON R	202.24 **	REED, ESTATE OF VELLIE	1,447.85
KRUSE, JOHN R. & MARJORIE	4,610.03 *	RIDLON, PRESTON B	954.53
LABONTE, ALBERT J	1,788.69	ROBBINS, WILLIAM W & ADRIENNE C	801.06
LABONTE, ALBERT J	3,105.51	ROBBINS, WILLIAM W & ADRIENNE C.	3,446.15 **
LABONTE, ALBERT J & DOROTHY R	2,099.49	ROBBLEE, RAYMOND A.	1,442.48
LABONTE, ALBERT J.	670.25	ROLFE, LAURIE	3,065.01 *
LABONTE, ALBERT J.	487.04	ROSS-FITZGIBBONS, MARGARET	521.40
LABONTE, JUDITH TRUST	670.25	ROSS-FITZGIBBONS, MARGARET	632.63
LABONTE, JUDITH TRUST	404.73	ROSS-FITZGIBBONS, MARGARET ET	7,015.12
LAMBY, RICHARD	29.81 **	AL TRUSTEES	
LEONARD, JEFFREY H	93.85 **	ROTA, MELISSA K.	3,795.59
LEPINE, THOMAS	100.50 **	ROWLAND, GREGORY G.	2,681.69 **
L'HEUREUX, JACQUELINE	968.17 **	SANTOS, JOAN S	2,912.18 **
LIGHT, RONALD ARTHUR	9.07 **	SAUVAGEAU, MICHAEL & JENNIFER	1,443.65 **
LIPSON, JUSTIN S.	1,562.27	SCHRADER, LINDA	5.65 **
LORD, ROGER P & JULIE L	355.43 **	SEAVEY, SHERRI A	3,159.86
LOVEWELL POND BEACH ASSOC.	17.06 **	SIMPSON, JOSEPH M	1,255.93
LOZOWAY, FREDERICK C.	1,367.89	SMITH, CHARLES JR & SADIE ESTATE	1,126.51
LUSKY, JON	976.95	SMITH, EDWIN C	603.06 **
MANN, WILLIAM A.	1,409.88	SMITH, ERIC W.	1,205.26
MARTIN, DIANE	255.97 **	SMITH, SUSAN	25.40 **
MCCAULEY, LINDA A, TRUSTEE	719.92 **	SNOW, DOROTHY & EVERETT	835.12 **
MCCLUSKEY, ROXANE	2,248.96	SNOW, DOROTHY & EVERETT	815.79 **
MCDONALD, DANIEL	786.87 **	SNOW, EVERETT & DOROTHY	487.59 **
MCFARLIN, MARTIN F.	2,703.10 *	SNOW, EVERETT & DOROTHY	549.21 **
MCSHERRY, JOHN A	3,353.47	SNOW, EVERETT & DOROTHY	1,329.06 **
MCSHERRY, JOHN A	538.32	SNOW, EVERETT & DOROTHY	916.43 **
MEEHAN, STEPHEN R	930.55 **	SOUTHWICK, BRUCE A & MICHELE A	5,059.31 **
MONAHAN, CHERYL	2,333.93	SPARKS, JOANN C	2,575.68 *
MULHERIN, PAUL H & BRENDA F	1,729.53	SPARKS, MITCHELL W	2,379.04
MULHERIN, PAUL H & BRENDA F	377.37	STACKPOLE, FRANCIS J.	5.65 **
MURDOCK, RUTH I IRREVOCABLE TRUS	1,278.24 **	STEADMAN, KENNETH A II & ELIZA JESS	4,404.41

* Partial payment

** Paid after the close of books: June 30, 2014

UNPAID TAXES

STEADMAN, MARTHA & ELIZA	679.40	WARREN, JANE M	921.95 **
STERN III, ROBERT E	855.54	WEBBER, WILLIAM	599.14 **
SUNSET LANE RETREAT TRUST	1,251.76	WEBBER, WILLIAM & LOIS	3,782.20 **
SUTTON FUNDING, LLC	864.35	WELLS FARGO BANK, NA	2,927.44 **
TAYLOR, BEVERLY A & CHARLES L	1,596.92	WENTWORTH, SARAH	2,566.43
THORLEY, JAMES	2,306.33	WESCOTT, DAVID C & WENDY C	172.89 **
THURSTON, IRVING	323.90 **	WESCOTT, DAVID C. & WENDY C.	38.09 **
THURSTON, IRVING JR	1,199.59 **	WESTERN MAINE NURSERIES INC	5,971.67
TITCOMB, JEFFERY M. & LAUREN	3,344.68 **	WHITAKER, KEVIN B.	1,357.65 **
URGEESE, DEBRA O. & SIRNA, PAULA	1,138.74 **	WHITAKER, ROBERT E & LAURIE E, CO-1	410.17 **
USA ACTING THROUGH THE RURAL	443.13	WHITE, BRIAN J	4,357.01
HOUSING SERVICE & FHA		WHITE, CAROLE B	1,334.66 *
USHER, CHARLES ET AL.	372.88 **	WILLIAMS, ANITA	1,534.12
VAZQUEZ, CECILIA M	849.65 **	WING, MEGHAN E	898.07 **
VENO, EDWARD A. JR.	226.65 **	WOITKO, BELINDA	2,488.11 **
WALDRON, ALBERT & SUSAN A.	1,682.13	WOITKO, BELINDA	1,625.17 **
WALKER, BRADFORD S. & MEGAN L	737.78 **	WOITKO, BELINDA L.	363.40 **
WALKER, HELEN E.	848.15 **	WOITKO, DAVID L. & BELINDA L.	76.38 **
WALKER, JEFFREY L.	14,726.14 **	WOOD, ROBERT J & PATRICIA	2,050.39 **
WANSOR, KATHRYN	1,589.68		

2013 UNPAID TAX LIENS

ADAMS, DAVID M. & CONNIE	1,342.59 **	HILL, JOAN	232.70 *
BARKER, JOLENE F.	1,947.22 *	HINKLEY, DIANA L	538.72
BARTLETT, RALPH L.	732.60	HINKLEY, DIANA L	1,032.90
BENNETT, NORRIS R	850.05 **	HINKLEY, DIANA L	816.36
BERNARD, WILLIAM J	1,436.79 **	HUSKA, JEFFREY D. & JULIA L.	462.51 *
BERNARD, WILLIAM J	827.86 **	IRISH, CHERYL A	761.73 **
BERNARD, WILLIAM J	446.41 **	JACKMAN, FRED	1,817.45
BERNARD, WILLIAM J. & MAIORANA,	169.97	JARVIS, HELEN R.	2,318.47 **
BOUCHER, BURNHAM R	919.44 **	KARUZIS, MICHAEL & KELLY	2,812.56 *
BROWN, KEVIN M & AMY L	1,197.72	KATSIGIANNIS, LEONIDAS & ERINI	3,176.35
BURKE, LAURA L	672.11 **	LABONTE, ALBERT J	1,742.80
BURNHAM, PETER E. & KIMBERLY J.	271.88 *	LABONTE, ALBERT J & DOROTHY R	2,037.09
CHARLES, DANIEL A & JENNIFER L	3,401.52	LABONTE, ALBERT J.	684.28
CHARLES, JENNIFER L	675.36	LABONTE, ALBERT J.	510.42
CURRIE, JOSHUA	1,886.82	LABONTE, JUDITH TRUST	684.28
DOUGLASS, DEAN K	1663.50 **	LABONTE, JUDITH TRUST	432.62
DOUGLASS, ERIC B.	842.57	LIPSON, JUSTIN S.	1,541.22 *
DOWNING, SHAWN P & WENDY L	2,219.57	LOZOWAY, FREDERICK C.	1,244.45 *
DREW, CARL E & HEATHER L	190.55	LUSKY, JOHN	986.03 **
DREW, CARL E & HEATHER L	148.35	MCCLUSKEY, ROXANE	1,181.22 *
DREW, CARL E & HEATHER L	163.32	MCFARLIN, MARTIN F.	2,621.87 **
EASTMAN, DOROTHY	1,313.70 *	MCSHERRY, JOHN A	3,086.89
EATON, CYNTHIA	544.32	MCSHERRY, JOHN A	559.20
FAHEY, KEVIN B & JESSICA P	1,881.27 **	NASH, ROBERT K	347.85 **
GRAMES, FRANCIS	1,342.88 **	NASH, RYAN K	2,319.98 **
GURNEY, JEREMY	624.00 *	OSGOOD, TIMOTHY	3,578.64 *
GUSHEE, ELAINE, ESTATE OF	1,414.10	PORTER, JAMES M & RACHELL	2,448.83 **
GUSHEE, ELAINE, ESTATE OF	2,017.29	PREBLE, GAIL E.	1,573.43
HATCH, DANA W.	1050.78	RAFFERTY, JOSEPH E. JR.	4,503.34 *
HATHAWAY, DANIEL W & KATHLEEN	687.08 **	RANGER, THOMAS & PERLEY W	1,431.10
HIBBERT, PATRICIA A	1,789.37 **	REED, ESTATE OF VELLIE	1,420.52
HILL, DOROTHY C & MARY E	2,099.18 **	RIDLON, PRESTON B	952.23 **

* Partial payment

** Paid after the close of books: June 30, 2014

UNPAID TAXES

ROBBINS, WILLIAM W & ADRIENNE C	1,561.77 **	SMITH, CHARLES JR& SADIE ESTATE	1,115.47
ROBBINS, WILLIAM W & ADRIENNE C	683.25 **	SMITH, ERIC W.	1,202.94
ROBBLEE, RAYMOND A.	1,427.37	STEADMAN, KENNETH A II & ELIZA JESS	1,791.45 *
ROLFE, LAURIE	1,485.13 **	STEADMAN, MARTHA & ELIZA	703.68
ROSS-FITZGIBBONS, MARGARET	544.84	THORLEY, JAMES	778.59 **
ROSS-FITZGIBBONS, MARGARET	650.17 *	URGESE, DEBRA O. & SIRNA, PAULA	71.37 **
ROSS-FITZGIBBONS, MARGARET ET	6,703.72	USA ACTING THROUGH THE RURAL	482.25
AL TRUSTEES		HOUSING SERVICE & FHA	
ROTA, MELISSA K.	3,637.21	WALDRON, ALBERT & SUSAN A.	1,665.65
ROWLAND, GREGORY G.	2,599.74 **	WHITE, BRIAN J	4,189.09 **
SEAVEY, SHERRI A	3,202.68	WILLIAMS, ANITA	1,466.20 *
SIMPSON, JOSEPH M	1,251.56		

2012 UNPAID TAX LIENS

BERNARD, WILLIAM J & MAIORIANA, JI	173.17	SMITH, ERIC	235.09 *
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* Partial payment

** Paid after the close of books: June 30, 2014

UNPAID PERSONAL PROPERTY TAXES

2014 UNPAID PERSONAL PROPERTY TAXES

D&D'S NECESSARY ROOMS	\$181.59	*
D&J LAWN CARE & EXCAVATION	\$397.85	*
DENS AUTOMOTIVE SERVICES	\$31.60	**
FERGUSON, SCOTT O.D.	\$187.07	**
FRYEBURG HOUSE OF PIZZA	\$91.64	
JUST CABINETS INC	\$86.74	
KING, KENTON & JOY	\$173.80	**
MAINE PURE	\$113.13	**
MEC ENTERPRISES INC	\$29.70	**
NEXTEL COMMUNICATIONS	\$104.28	
OSGOOD OUTDOOR POWER & AUTO	\$285.98	
OSTEOPATHIC ASSOCIATES	\$1.02	**
PETE'S GARAGE	\$44.95	**
SECURITY 101	\$11.60	
SPICE & GRAIN LLC	\$58.12	**
THRIFTWAY SUPERMARKET	\$180.28	**
WESTERN MAINE NURSERIES INC	\$795.14	**

2013 UNPAID PERSONAL PROPERTY TAXES

KING, KENTON & JOY	\$158.40	**
OSGOOD OUTDOOR POWER & AUTO	\$349.20	
ROBBINS, WILLIAM	\$46.37	

2012 UNPAID PERSONAL PROPERTY TAXES

KING, KENTON & JOY	\$77.30	**
OSGOOD OUTDOOR POWER & AUTO	\$347.34	

* Partial Payment

** Paid after the close of the books: June 30, 2014

Audited Financial Statements
And Other Information

Town of Fryeburg, Maine

June 30, 2014



Proven Expertise and Integrity

TOWN OF FRYEBURG, MAINE

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JUNE 30, 2014

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Proven Expertise and Integrity

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, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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. 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.

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www.rhrsmith.com

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, 2014, 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 and budgetary comparison information on pages 4 through 10 and 37 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 combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements 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 combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

RHR Smith & Company

Buxton, Maine
October 14, 2014

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014**

(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, 2014. Please read it in conjunction with the Town'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 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 and liabilities 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 activities. 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). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, recreation, public works, library, civil services, education, health and sanitation and other unclassified.

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 fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Fryeburg presents two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

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

Notes to the Financial Statements

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

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

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 and business-type activities. The Town's total net position for governmental activities increased by \$451,035 from \$6,231,866 to \$6,682,901. This is a result of the combined operations of all funds with accrual adjustments made for capital asset and long-term debt activity.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$2,031,819 at the end of this year.

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

	<u>2014</u>	<u>2013</u>
Assets:		
Current and other assets	\$ 2,396,990	\$ 2,155,975
Capital Assets	<u>6,554,423</u>	<u>6,637,596</u>
Total Assets	<u>8,951,413</u>	<u>8,793,571</u>
Liabilities:		
Current Liabilities	605,249	488,920
Long-term Debt Outstanding	<u>1,659,243</u>	<u>2,039,410</u>
Total Liabilities	<u>2,264,492</u>	<u>2,528,330</u>
Deferred Inflows of Resources:		
Prepaid Taxes	<u>4,020</u>	<u>33,375</u>
Total Deferred Inflows of Resources	<u>4,020</u>	<u>33,375</u>
Net Position:		
Net Investment in Capital Assets	4,480,108	4,230,332
Restricted: Special Revenue funds	19,857	23,495
Permanent funds	151,117	151,759
Unrestricted	<u>2,031,819</u>	<u>1,826,280</u>
Total Net Position	<u>\$ 6,682,901</u>	<u>\$ 6,231,866</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 11.79%, while total expenses increased by 10.43%.

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

	<u>2014</u>	<u>2013</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 261,688	\$ 258,084
Operating grants and contributions	329,924	94,457
<i>General Revenues:</i>		
Taxes	6,781,835	6,051,353
Grants and contributions not restricted to specific programs	292,227	414,909
Miscellaneous	278,972	287,782
Total revenues	<u>7,944,646</u>	<u>7,106,585</u>
Expenses		
General government	424,785	404,990
Public safety	855,890	762,018
Recreation	130,044	114,482
Parks	11,121	9,470
Public works	656,875	640,222
Library	71,384	70,451
Civil services	144,372	139,069
County tax	276,525	284,860
Education	3,806,061	3,650,441
Unclassified	625,231	276,211
Agency requests	-	2,000
Health and sanitation	315,361	302,937
Capital outlay	122,770	76,486
Interest on long-term debt	52,192	51,342
Unallocated depreciation (Note 4)	1,000	1,000
Total expenses	<u>7,493,611</u>	<u>6,785,979</u>
Change in Net Position	451,035	320,606
Net Position - July 1	<u>6,231,866</u>	<u>5,911,260</u>
Net Position - June 30	<u><u>\$ 6,682,901</u></u>	<u><u>\$ 6,231,866</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>2014</u>	<u>2013</u>
General Fund:		
Nonspendable	\$ -	\$ 13,633
Restricted	3,975	6,192
Assigned	20,270	23,713
Unassigned	1,123,147	851,589
Total General Fund	<u>\$ 1,147,392</u>	<u>\$ 895,127</u>
Nonmajor Funds:		
Special revenues funds:		
Restricted	\$ 19,857	\$ 23,495
Assigned	106,588	129,965
Unassigned	-	(1,576)
Capital project funds:		
Committed	549,504	531,214
Permanent funds:		
Restricted	151,117	151,759
Total Nonmajor Funds	<u>\$ 827,066</u>	<u>\$ 834,857</u>

The general fund total fund balance increased by \$252,265 from the prior fiscal year. The non-major fund balances decreased by \$7,791 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund. Actual receipts, assigned and unassigned fund balances were added to the budgets of various accounts, increasing their total budgets.

The general fund actual revenues exceeded the budget by \$318,392. All revenue items except for property taxes and interest income were received in excess of budget.

The general fund actual expenditures were over the budget by \$57,919. All expenditures were under budget with the exception of unclassified, health and sanitation and transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2014, the net book value of capital assets recorded by the Town decreased by \$83,173 from the prior year. This decrease is the result of capital additions of \$180,229 less current year depreciation of \$250,703 and net deletions of \$12,699.

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

	<u>2014</u>	<u>2013</u>
Land and Non-Depreciable Assets	\$ 246,250	\$ 246,250
Buildings and Improvements	787,313	821,656
Machinery and Equipment	40,392	49,455
Vehicles	441,739	324,491
Infrastructure	<u>5,038,729</u>	<u>5,195,744</u>
Total	<u>\$ 6,554,423</u>	<u>\$ 6,637,596</u>

Debt

At June 30, 2014, the Town had \$1,813,130 in notes and bonds outstanding versus \$2,182,193 last year. Other obligations include capital leases and accrued vacation and sick time. 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, 2014

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,853,109
Accounts receivable (net of allowance for uncollectibles):	
Taxes	370,144
Liens	127,123
Other	46,614
Total current assets	<u>2,396,990</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	246,250
Buildings and equipment, net of accumulated depreciation	6,308,173
Total noncurrent assets	<u>6,554,423</u>
TOTAL ASSETS	<u><u>\$ 8,951,413</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 105,750
Accrued expenses	25,563
Due to other governments	19,263
Current portion of long-term obligations	454,673
Total current liabilities	<u>605,249</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	1,437,901
Capital lease payable	181,741
Accrued compensated absences	39,601
Total noncurrent liabilities	<u>1,659,243</u>
TOTAL LIABILITIES	<u>2,264,492</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	4,020
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>4,020</u>
NET POSITION	
Net investment in capital assets	4,480,108
Restricted: Special Revenue funds	19,857
Permanent funds	151,117
Unrestricted	2,031,819
TOTAL NET POSITION	<u>6,682,901</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 8,951,413</u></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, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 424,785	\$ 41,202	\$ -	\$ -	\$ (383,583)
Public safety	855,890	42,064	-	-	(813,826)
Recreation	130,044	45,500	-	-	(84,544)
Parks	11,121	-	-	-	(11,121)
Public works	656,875	3,850	60,244	-	(592,781)
Library	71,384	3,671	-	-	(67,713)
Civil services	144,372	-	-	-	(144,372)
County tax	276,525	-	-	-	(276,525)
Education	3,806,061	-	-	-	(3,806,061)
Unclassified	625,231	-	269,680	-	(355,551)
Health and sanitation	315,361	125,401	-	-	(189,960)
Capital outlay	122,770	-	-	-	(122,770)
Interest on long term debt	52,192	-	-	-	(52,192)
Unallocated depreciation (Note 4)	1,000	-	-	-	(1,000)
Total government	<u>\$ 7,493,611</u>	<u>\$ 261,688</u>	<u>\$ 329,924</u>	<u>\$ -</u>	<u>(6,901,999)</u>

STATEMENT B (CONTINUED)
TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,901,999)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,288,641
Excise taxes	493,194
Grants and contributions not restricted to specific programs	292,227
Miscellaneous	<u>278,972</u>
Total general revenues	<u>7,353,034</u>
Change in net position	451,035
NET POSITION - JULY 1	<u>6,231,866</u>
NET POSITION - JUNE 30	<u><u>\$ 6,682,901</u></u>

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

TOWN OF FRYEBURG, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,633,766	\$ 219,343	\$ 1,853,109
Accounts receivable (net of allowance for uncollectibles):			
Taxes	370,144	-	370,144
Tax liens	127,123	-	127,123
Other	46,614	-	46,614
Due from other funds	23,668	631,391	655,059
TOTAL ASSETS	<u>\$ 2,201,315</u>	<u>\$ 850,734</u>	<u>\$ 3,052,049</u>
LIABILITIES			
Accounts payable	\$ 105,750	\$ -	\$ 105,750
Accrued expenses	25,563	-	25,563
Due to other funds	631,391	23,668	655,059
Due to other governments	19,263	-	19,263
TOTAL LIABILITIES	<u>781,967</u>	<u>23,668</u>	<u>805,635</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	4,020	-	4,020
Deferred property tax	267,936	-	267,936
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>271,956</u>	<u>-</u>	<u>271,956</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	3,975	170,974	174,949
Committed	-	549,504	549,504
Assigned	20,270	106,588	126,858
Unassigned	1,123,147	-	1,123,147
TOTAL FUND BALANCES	<u>1,147,392</u>	<u>827,066</u>	<u>1,974,458</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,201,315</u>	<u>\$ 850,734</u>	<u>\$ 3,052,049</u>

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

STATEMENT D

TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 1,974,458
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	6,554,423
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	267,936
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Notes and bonds payable	(1,813,130)
Capital leases payable	(261,185)
Accrued compensated absences	<u>(39,601)</u>
Net position of governmental activities	<u><u>\$ 6,682,901</u></u>

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

STATEMENT E

TOWN OF FRYEBURG, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 6,335,326	\$ -	\$ 6,335,326
Excise	493,194	-	493,194
Intergovernmental	352,471	269,680	622,151
Interest income	30,651	269	30,920
Charges for services/fees	261,688	-	261,688
Other revenue	192,769	55,283	248,052
TOTAL REVENUES	<u>7,666,099</u>	<u>325,232</u>	<u>7,991,331</u>
EXPENDITURES			
Current:			
General government	424,281	-	424,281
Public safety	733,146	-	733,146
Recreation	115,110	-	115,110
Parks	11,121	-	11,121
Public works	494,908	-	494,908
Library	71,384	-	71,384
Civil Services	144,372	-	144,372
County tax	276,525	-	276,525
Education	3,806,061	-	3,806,061
Unclassified	272,342	352,889	625,231
Health and sanitation	308,084	-	308,084
Capital outlay	-	248,710	248,710
Debt service	487,924	-	487,924
TOTAL EXPENDITURES	<u>7,145,258</u>	<u>601,599</u>	<u>7,746,857</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>520,841</u>	<u>(276,367)</u>	<u>244,474</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	306,997	306,997
Operating transfers (out)	(268,576)	(38,421)	(306,997)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(268,576)</u>	<u>268,576</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	252,265	(7,791)	244,474
FUND BALANCES - JULY 1	<u>895,127</u>	<u>834,857</u>	<u>1,729,984</u>
FUND BALANCES - JUNE 30	<u>\$ 1,147,392</u>	<u>\$ 827,066</u>	<u>\$ 1,974,458</u>

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

STATEMENT F

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, 2014

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 244,474</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 purchases capitalized	180,229
Capital asset deletions	(12,699)
Depreciation expense	<u>(250,703)</u>
	<u>(83,173)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>(46,685)</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	
	<u>(102,783)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>435,732</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>3,470</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 451,035</u></u>

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

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, health and sanitation and education.

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 Statement No. 39.

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 are 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.). 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. 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

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

- 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. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The emphasis in fund financial statements is on the major funds in the governmental activity category. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, 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.

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:

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
4. The Town does not adopt budgets for Special Revenue Funds.

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.
- Repurchase agreements
- Money market mutual funds

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2014.

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.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable, capital leases and compensated absences.

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 fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt 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 their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

The Town has adopted a set of financial policies to guide the financial operation of the Town. Included in the policies are guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

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 currently has no deferred outflows of resources.

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 only one type of item, 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 statements of net position and governmental funds balance sheet. 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 22, 2013 on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Taxes were due on in two installments on October 10, 2013 and May 1, 2014. Interest on unpaid taxes commenced on October 11, 2013 and May 2, 2014, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$22,510 for the year ended June 30, 2014.

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.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does 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 - CASH 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.

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

At June 30, 2014, the Town's cash balances of \$1,853,109 were comprised of bank balances of \$1,890,864, of which \$250,601 was fully insured by federal depository insurance and consequently were not exposed to custodial credit risk. The remaining bank balances of \$1,640,263 was collateralized and therefore not exposed to custodial credit risk.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 50
Money market accounts	1,890,263
Savings accounts	551
	<u>\$ 1,890,864</u>

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, 2014.

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 does not have a policy related to interest rate risk.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2014 consisted of the following individual fund receivables and payables:

	<u>Receivables (Due From)</u>	<u>Payables (Due To)</u>
General fund	\$ 23,668	\$ 631,391
Special Revenue funds	79,786	-
Capital Project funds	549,504	-
Permanent funds	2,101	23,668
	<u>\$ 655,059</u>	<u>\$ 655,059</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2014:

	Balance 7/1/13	Additions	Disposals	Balance 6/30/14
Non-depreciated assets:				
Land	\$ 246,250	\$ -	\$ -	\$ 246,250
	<u>246,250</u>	<u>-</u>	<u>-</u>	<u>246,250</u>
Depreciated assets:				
Land improvements	391,008	-	-	391,008
Buildings	1,806,680	-	-	1,806,680
Building improvements	132,350	-	-	132,350
Vehicles	1,483,264	180,229	(29,875)	1,633,618
Machinery & equipment	593,140	-	-	593,140
Infrastructure	7,501,214	-	-	7,501,214
	<u>11,907,656</u>	<u>180,229</u>	<u>(29,875)</u>	<u>12,058,010</u>
Less: accumulated depreciation	(5,516,310)	(250,703)	17,176	(5,749,837)
	<u>6,391,346</u>	<u>(70,474)</u>	<u>(12,699)</u>	<u>6,308,173</u>
Net capital assets	<u>\$ 6,637,596</u>	<u>\$ (70,474)</u>	<u>\$ (12,699)</u>	<u>\$ 6,554,423</u>
<u>Current year depreciation</u>				
General government				\$ 3,974
Public safety				19,961
Public works				203,557
Recreation				14,934
Health and sanitation				7,277
Town-wide				1,000
				<u>\$ 250,703</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2014:

	Balance 7/1/13	Additions	Deletions	Balance 6/30/14	Current Year Portion
Bonds payable	\$ 2,182,193	\$ -	\$ (369,063)	\$ 1,813,130	\$ 375,229
Capital lease payable	225,071	102,783	(66,669)	261,185	79,444
Accrued compensated absences	43,071	-	(3,470)	39,601	-
Totals	<u>\$ 2,450,335</u>	<u>\$ 102,783</u>	<u>\$ (439,202)</u>	<u>\$ 2,113,916</u>	<u>\$ 454,673</u>

The following is a summary of outstanding notes and bonds payable:

\$619,000 bond payable, annual principal payments of \$61,900. Interest is charge at an average rate of 3.78%. Maturity in November of 2016. \$ 185,700

\$2,255,454 bond payable to Key Bank, annual principal payments vary. Interest is charged at a rate of 1.98%. Maturity in November of 2018. 1,627,430
Total Bonds Payable \$ 1,813,130

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2015	\$ 375,229	\$ 37,917	\$ 413,146
2016	381,519	29,135	410,654
2017	387,936	20,583	408,519
2018	332,769	13,235	346,004
2019	335,677	6,739	342,416
	<u>\$ 1,813,130</u>	<u>\$ 107,609</u>	<u>\$ 1,920,739</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

The following is a summary of the capital leases payable for the year ended June 30, 2014:

The Town leases a grader under a non-cancelable lease agreement. The term of the lease is for a seven year period expiring in October of 2016. Annual payments are \$15,935.

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

The Town leases a copier under a non-cancelable lease agreement. The term of the lease is for a five year period expiring in April of 2017. Annual payments are \$2,770.

The Town leases a police car under a non-cancelable lease agreement. The term of the lease is for a two year period expiring in December, 2014. Second annual payments are \$14,021.

The Town leases two trucks under a non-cancelable lease agreement. The term of the lease is for a four year period expiring in September of 2017. Annual payments are \$16,661.

Year Ending June 30:	
2015	\$ 79,444
2016	65,072
2017	64,610
2018	46,367
2019	29,705
Total minimum lease payment	285,198
Less amount representing interest	(24,013)
Present value of future minimum lease payments	<u>\$ 261,185</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2014, the Town had the following restricted fund balances:

Recreation donations	\$ 3,975
Nonmajor special revenue funds (Schedule D)	19,857
Nonmajor permanent funds (Schedule H)	151,117
	<u>\$ 174,949</u>

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2014, the Town had the following committed fund balances:

Nonmajor capital project funds (Schedule F)	<u>\$ 549,504</u>
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NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2014, the Town had the following assigned fund balances:

General Fund:	
Comprehensive plan	\$ 563
Economic development	3,680
Public works roads maintenance	16,027
	<u>20,270</u>
Nonmajor special revenue funds (Schedule D)	<u>106,588</u>
	<u>\$ 126,858</u>

NOTE 9 - OVERSPENT APPROPRIATIONS

The following appropriations were overspent as of June 30, 2014.

	<u>Excess</u>
Townwide insurance/deferred comp.	\$ 4,977
Overlay/abatements	72,376
Unclassified	16,960
Solid waste/recycling	11,635
Transfers to other funds - special revenue funds	1,576
	<u>\$ 107,524</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 10 - 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, 2014, the County of Oxford had no long-term debt. At June 30, 2014, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 17,057	44.78%	<u>\$ 7,638</u>
			<u>\$ 7,638</u>

NOTE 11 - RISK MANAGEMENT

The Town is 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 workers' 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, individual stop loss coverage for member Towns for claims in excess of \$400,000 with an excess limit of \$2,000,000.

The Town has a property and liability insurance policy with Lovejoy & Wadsworth Insurance Agency. The Town pays an annual premium for its property and liability coverage. Under the property and liability coverage portion, coverage is provided after the deductible of \$1,000 is met, to \$1,000,000 per claim and to a \$3,000,000 maximum.

NOTE 12 - 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, 2014

NOTE 13 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

Town employees contribute to the Participating Local Districts (PLDs) Consolidated Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System. The PLDs Consolidated Plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the PLD's Consolidated Plan Board of Trustees. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PLDs Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333 or by calling (800) 451-9800.

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the PLD's Consolidated Board of Trustees. The Town's employees are part of the PLD's special plan "AN" and are required to contribute 6.5% of their annual salary. The Town is required to contribute 8.0% of the plan "AN" members' covered payroll annually to the system along with a predetermined initial unpooled unfunded actuarial liability (IUUAL) rate set by the system (which is currently at -4.6% for a net contribution rate of 3.4%). The IUUAL can either be a monthly payment or credit, which is added to or subtracted from the employer's percentage of employees' covered payroll to determine the employers actual cost.

As of June 30, 2014, the Town had an unfunded actuarial accrued liability credit computed using the actuarial method used for funding purposes. (The amount of the unfunded actuarial accrued liability credit as of June 30, 2014 is \$22,929.) This credit is being used to reduce future contributions and is being amortized over a closed period of 13 years. Actual plan contributions made by the Town and employees after the unfunded actuarial accrued liability credit was deducted from the annual pension cost were \$76,095, \$66,511, and \$54,932 for the years ended June 30, 2014, 2013 and 2012, respectively.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 14 - DEFERRED COMPENSATION PLANS

INTERNATIONAL CITY MANAGEMENT ASSOCIATION RETIREMENT
CORPORATION

A. Plan Description

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

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

B. Funding Policy

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

The Town's contributions to the plan including employee contributions for 2014, 2013, and 2012 were \$9,106, \$9,151, and \$7,853, respectively.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 14 - DEFERRED COMPENSATION PLANS (CONTINUED)

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.

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 including employee contributions for 2014, 2013, and 2012 were \$3,490, \$3,654, and \$5,106, respectively.

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

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	<u>Budgeted</u>	<u>Amounts</u>	<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u> <u>(Negative)</u>
Budgetary Fund Balance - July 1	\$ 895,127	\$ 895,127	\$ 895,127	\$ -
Resources (Inflows):				
Property taxes	6,210,068	6,210,068	6,335,326	125,258
Excise taxes	456,500	456,500	493,194	36,694
Intergovernmental revenues	325,100	325,100	352,471	27,371
Charges for services	184,450	229,950	261,688	31,738
Interest income	15,500	15,500	30,651	15,151
Other revenue	106,400	110,589	192,769	82,180
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>8,193,145</u>	<u>8,242,834</u>	<u>8,561,226</u>	<u>318,392</u>
Charges to Appropriations (Outflows):				
General government	417,777	428,266	424,281	3,985
Public safety	738,037	738,037	733,146	4,891
Recreation	67,394	115,110	115,110	-
Parks	12,700	12,700	11,121	1,579
Public works	519,366	519,366	494,908	24,458
Library	72,270	72,270	71,384	886
Civil Services	151,032	151,032	144,372	6,660
County assessment	276,525	276,525	276,525	-
Education	3,806,061	3,806,061	3,806,061	-
Unclassified	177,146	183,976	272,342	(88,366)
Health and sanitation	296,449	296,449	308,084	(11,635)
Debt service	489,123	489,123	487,924	1,199
Transfers to other funds	267,000	267,000	268,576	(1,576)
Total Charges to Appropriations	<u>7,290,880</u>	<u>7,355,915</u>	<u>7,413,834</u>	<u>(57,919)</u>
Budgetary Fund Balance, June 30	<u>\$ 902,265</u>	<u>\$ 886,919</u>	<u>\$ 1,147,392</u>	<u>\$ 260,473</u>
Utilization of unassigned fund balance	\$ -	\$ 15,346	\$ -	\$ (15,346)
Utilization of assigned fund balance	-	-	-	-
	<u>\$ -</u>	<u>\$ 15,346</u>	<u>\$ -</u>	<u>\$ (15,346)</u>

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 Project Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project 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, 2014

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,210,068	\$ 6,210,068	\$ 6,335,326	\$ 125,258
Auto excise	450,000	450,000	487,497	37,497
Airplane excise	3,000	3,000	1,086	(1,914)
Boat excise	3,500	3,500	4,611	1,111
Intergovernmental revenues:				
State revenue sharing	170,373	170,373	172,491	2,118
Homestead reimbursement	52,478	52,478	52,478	-
Highway block grant	60,244	60,244	60,244	-
Tree growth	23,306	23,306	43,894	20,588
BETE reimbursement	15,099	15,099	15,131	32
General assistance	-	-	5,436	5,436
Other intergovernmental revenue	3,600	3,600	2,797	(803)
Charges for services:				
Tax lien fees	7,000	7,000	8,833	1,833
Clerk fees	14,500	14,500	16,499	1,999
Animal control	2,000	2,000	2,050	50
Planning board fees	550	550	169	(381)
Building permits	10,000	10,000	10,174	174
Plumbing permits	3,500	3,500	5,527	2,027
Solid waste fees	30,000	30,000	31,164	1,164
Solid waste demolition	16,400	16,400	28,233	11,833
Commercial waste	70,000	70,000	62,372	(7,628)
Recycling solid waste	500	500	597	97
Universal waste	2,000	2,000	3,035	1,035
Police	23,500	23,500	40,014	16,514
Public works	3,000	3,000	3,850	850
Recreation	-	45,500	45,500	-
Library	1,500	1,500	3,671	2,171
Interest income:				
Tax interest	15,000	15,000	29,630	14,630
Interest income	500	500	1,021	521
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Sale of town property	-	-	18,482	18,482
Misc. other	6,400	10,589	74,287	63,698
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>\$ 7,298,018</u>	<u>\$ 7,347,707</u>	<u>\$ 7,666,099</u>	<u>\$ 318,392</u>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE A

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Board of Selectmen	\$ 8,374	\$ -	\$ 8,374	\$ 8,124	\$ 250
Administration	383,303	-	383,303	381,115	2,188
Planning board	500	-	500	116	384
Appeals board	500	-	500	50	450
Comprehensive plan	2,000	10,489	12,489	12,489	-
Conservation Committee	500	-	500	-	500
Professional services	22,600	-	22,600	22,387	213
Totals	<u>417,777</u>	<u>10,489</u>	<u>428,266</u>	<u>424,281</u>	<u>3,985</u>
PUBLIC SAFETY:					
Fire department	136,994	-	136,994	134,658	2,336
Saco valley fire department	18,925	-	18,925	18,925	-
Police department	512,049	-	512,049	509,494	2,555
Rescue department	70,069	-	70,069	70,069	-
Totals	<u>738,037</u>	<u>-</u>	<u>738,037</u>	<u>733,146</u>	<u>4,891</u>
RECREATION	<u>67,394</u>	<u>47,716</u>	<u>115,110</u>	<u>115,110</u>	<u>-</u>
PARKS	<u>12,700</u>	<u>-</u>	<u>12,700</u>	<u>11,121</u>	<u>1,579</u>

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
PUBLIC WORKS:					
Roads	519,366	-	519,366	494,908	24,458
Totals	519,366	-	519,366	494,908	24,458
LIBRARY	72,270	-	72,270	71,384	886
CIVIL SERVICES	151,032	-	151,032	144,372	6,660
DEBT SERVICE	489,123	-	489,123	487,924	1,199
COUNTY TAX	276,525	-	276,525	276,525	-
EDUCATION	3,806,061	-	3,806,061	3,806,061	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	9,671	4,329
Townwide insurance/deferred comp.	97,218	-	97,218	102,195	(4,977)
Services Organziations	16,673	-	16,673	15,055	1,618
Social Services	10,000	-	10,000	10,000	-
Unclassified	16,745	6,830	23,575	40,535	(16,960)
Overlay/abatements	22,510	-	22,510	94,886	(72,376)
Totals	177,146	6,830	183,976	272,342	(88,366)

SCHEDULE A (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Original Budget</u>	<u>Budget Adjustments</u>	<u>Final Budget</u>	<u>Actual Expenditures</u>	<u>Variance Positive (Negative)</u>
HEALTH AND SANITATION:					
Solid waste/recycling	<u>296,449</u>	<u>-</u>	<u>296,449</u>	<u>308,084</u>	<u>(11,635)</u>
Totals	<u>296,449</u>	<u>-</u>	<u>296,449</u>	<u>308,084</u>	<u>(11,635)</u>
TRANSFERS TO OTHER FUNDS:					
Special revenue funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,576</u>	<u>(1,576)</u>
Capital project funds	<u>267,000</u>	<u>-</u>	<u>267,000</u>	<u>267,000</u>	<u>-</u>
Totals	<u>267,000</u>	<u>-</u>	<u>267,000</u>	<u>268,576</u>	<u>(1,576)</u>
TOTAL EXPENDITURES	<u>\$ 7,290,880</u>	<u>\$ 65,035</u>	<u>\$ 7,355,915</u>	<u>\$ 7,413,834</u>	<u>\$ (57,919)</u>

See accompanying independent auditors report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 46,659	\$ -	\$ 172,684	\$ 219,343
Investments	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	79,786	549,504	2,101	631,391
TOTAL ASSETS	<u>\$ 126,445</u>	<u>\$ 549,504</u>	<u>\$ 174,785</u>	<u>\$ 850,734</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	23,668	23,668
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>23,668</u>	<u>23,668</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	19,857	-	151,117	170,974
Committed	-	549,504	-	549,504
Assigned	106,588	-	-	106,588
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>126,445</u>	<u>549,504</u>	<u>151,117</u>	<u>827,066</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 126,445</u>	<u>\$ 549,504</u>	<u>\$ 174,785</u>	<u>\$ 850,734</u>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE C

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 30	\$ -	\$ 239	\$ 269
Intergovernmental income	269,680	-	-	269,680
Other	55,233	-	50	55,283
TOTAL REVENUES	<u>324,943</u>	<u>-</u>	<u>289</u>	<u>325,232</u>
EXPENDITURES				
Capital outlay	-	248,710	-	248,710
Other	351,958	-	931	352,889
TOTAL EXPENDITURES	<u>351,958</u>	<u>248,710</u>	<u>931</u>	<u>601,599</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(27,015)</u>	<u>(248,710)</u>	<u>(642)</u>	<u>(276,367)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,576	302,890	2,531	306,997
Operating Transfers (Out)	-	(35,890)	(2,531)	(38,421)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,576</u>	<u>267,000</u>	<u>-</u>	<u>268,576</u>
NET CHANGE IN FUND BALANCES	(25,439)	18,290	(642)	(7,791)
FUND BALANCES - JULY 1	<u>151,884</u>	<u>531,214</u>	<u>151,759</u>	<u>834,857</u>
FUND BALANCES - JUNE 30	<u>\$ 126,445</u>	<u>\$ 549,504</u>	<u>\$ 151,117</u>	<u>\$ 827,066</u>

See accompanying independent auditors report and notes to financial statements.

Special Revenue Funds

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

SCHEDULE D

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014

	Chandler Fund	American Legion	Library	Beautification Fund	Homeland Security	Canal Campground	Main St. Festival
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 43,356	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-
Due from other funds	1,186	34,011	9,852	-	-	808	-
TOTAL ASSETS	<u>\$ 1,186</u>	<u>\$ 34,011</u>	<u>\$ 53,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 808</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	1,186	34,011	53,208	-	-	808	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,186</u>	<u>34,011</u>	<u>53,208</u>	<u>-</u>	<u>-</u>	<u>808</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,186</u>	<u>\$ 34,011</u>	<u>\$ 53,208</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 808</u>	<u>\$ -</u>

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2014

	Acquifer Fund	Fuel Assistance	Food Pantry	PW Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Grants
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	-	-
Due from other funds	2,828	7,139	-	-	3,414	240	-
TOTAL ASSETS	<u>\$ 2,828</u>	<u>\$ 7,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,414</u>	<u>\$ 240</u>	<u>\$ -</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	3,414	240	-
Committed	-	-	-	-	-	-	-
Assigned	2,828	7,139	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>2,828</u>	<u>7,139</u>	<u>-</u>	<u>-</u>	<u>3,414</u>	<u>240</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,828</u>	<u>\$ 7,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,414</u>	<u>\$ 240</u>	<u>\$ -</u>

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014

	Fire Dept. Mulford Grant	CDBG Planning Grant	Airport Grant Money	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Poland Spring
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,544	\$ 759	\$ -
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	1,294	2,574	5,103	-	207	1,339
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ 2,574</u>	<u>\$ 5,103</u>	<u>\$ 2,544</u>	<u>\$ 966</u>	<u>\$ 1,339</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	1,294	2,574	-	2,544	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	5,103	-	966	1,339
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>1,294</u>	<u>2,574</u>	<u>5,103</u>	<u>2,544</u>	<u>966</u>	<u>1,339</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ 2,574</u>	<u>\$ 5,103</u>	<u>\$ 2,544</u>	<u>\$ 966</u>	<u>\$ 1,339</u>

SCHEDULE D (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014

	Wireless Grant	Airport Taxilanes	Ergonomic Grant	Tennis Courts	Police Donation	ESAA Jet-A-Fuel	Totals
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,659
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	2,119	529	7,143	-	-	79,786
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 2,119</u>	<u>\$ 529</u>	<u>\$ 7,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,445</u>
LIABILITIES							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	2,119	529	7,143	-	-	19,857
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	106,588
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>2,119</u>	<u>529</u>	<u>7,143</u>	<u>-</u>	<u>-</u>	<u>126,445</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 2,119</u>	<u>\$ 529</u>	<u>\$ 7,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,445</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, 2014

	Chandler Fund	American Legion	Library	Beautification Fund	Homeland Security	Canal Campground	Main St. Festival
REVENUES							
Interest income	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	6,177	6,613	215	-	-	1,500	-
TOTAL REVENUES	6,177	6,613	243	-	-	1,500	-
EXPENDITURES	6,661	15,613	-	2,711	-	6,948	1,195
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(484)	(9,000)	243	(2,711)	-	(5,448)	(1,195)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	1,576	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	1,576	-	-
NET CHANGE IN FUND BALANCES	(484)	(9,000)	243	(2,711)	1,576	(5,448)	(1,195)
FUND BALANCES - JULY 1	1,670	43,011	52,965	2,711	(1,576)	6,256	1,195
FUND BALANCES - JUNE 30	\$ 1,186	\$ 34,011	\$ 53,208	\$ -	\$ -	\$ 808	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Acquifer Fund	Fuel Assistance	Food Pantry	PW Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Grants
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	-	2,818	-	-
Other income	-	1,050	-	-	-	-	21,700
TOTAL REVENUES	-	1,050	-	-	2,818	-	21,700
EXPENDITURES	2,576	1,910	895	476	2,188	-	21,700
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,576)	(860)	(895)	(476)	630	-	-
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,576)	(860)	(895)	(476)	630	-	-
FUND BALANCES - JULY 1	5,404	7,999	895	476	2,784	240	-
FUND BALANCES - JUNE 30	\$ 2,828	\$ 7,139	\$ -	\$ -	\$ 3,414	\$ 240	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Fire Dept. Mulford Grant	CDBG Planning Grant	Airport Grant Money	Wards Brook Monitoring	Pequawket D.A.R.E. Program	Bradley Park	Poland Spring
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	3,878	-	-	1,360	-	-	-
TOTAL REVENUES	3,878	-	-	1,360	2	-	-
EXPENDITURES	4,163	-	-	-	-	1,250	561
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(285)	-	-	1,360	2	(1,250)	(561)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(285)	-	-	1,360	2	(1,250)	(561)
FUND BALANCES - JULY 1	285	1,294	2,574	3,743	2,542	2,216	1,900
FUND BALANCES - JUNE 30	\$ -	\$ 1,294	\$ 2,574	\$ 5,103	\$ 2,544	\$ 966	\$ 1,339

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Wireless Grant	Airport Taxilanes	Ergonomic Grant	Tennis Courts	Police Donation	ESAA Jet-A-Fuel	Totals
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
Intergovernmental income	-	198,015	-	-	-	68,847	269,680
Other income	-	-	429	10,980	1,331	-	55,233
TOTAL REVENUES	-	198,015	429	10,980	1,331	68,847	324,943
EXPENDITURES	300	208,153	643	3,837	1,331	68,847	351,958
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(300)	(10,138)	(214)	7,143	-	-	(27,015)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	1,576
Operating Transfers (Out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	1,576
NET CHANGE IN FUND BALANCES	(300)	(10,138)	(214)	7,143	-	-	(25,439)
FUND BALANCES - JULY 1	300	12,257	743	-	-	-	151,884
FUND BALANCES - JUNE 30	\$ -	\$ 2,119	\$ 529	\$ 7,143	\$ -	\$ -	\$ 126,445

See accompanying independent auditors report and notes to financial statements.

Capital Project 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 PROJECT FUNDS
JUNE 30, 2014

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Fund Balance Reserve	General Engineering
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	68,951	269,194	1,705	15,260	29,227	-
TOTAL ASSETS	<u>\$ 68,951</u>	<u>\$ 269,194</u>	<u>\$ 1,705</u>	<u>\$ 15,260</u>	<u>\$ 29,227</u>	<u>\$ -</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	68,951	269,194	1,705	15,260	29,227	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>68,951</u>	<u>269,194</u>	<u>1,705</u>	<u>15,260</u>	<u>29,227</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 68,951</u>	<u>\$ 269,194</u>	<u>\$ 1,705</u>	<u>\$ 15,260</u>	<u>\$ 29,227</u>	<u>\$ -</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
JUNE 30, 2014

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Building/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	3,316	4,907	8,487	142,100	6,357	549,504
TOTAL ASSETS	<u>\$ 3,316</u>	<u>\$ 4,907</u>	<u>\$ 8,487</u>	<u>\$ 142,100</u>	<u>\$ 6,357</u>	<u>\$ 549,504</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	3,316	4,907	8,487	142,100	6,357	549,504
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>3,316</u>	<u>4,907</u>	<u>8,487</u>	<u>142,100</u>	<u>6,357</u>	<u>549,504</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,316</u>	<u>\$ 4,907</u>	<u>\$ 8,487</u>	<u>\$ 142,100</u>	<u>\$ 6,357</u>	<u>\$ 549,504</u>

See accompanying independent auditors report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Fund Balance Reserve	General Engineering
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	90,976	121,540	-	2,950	21,243	3,075
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	90,976	121,540	-	2,950	21,243	3,075
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(90,976)	(121,540)	-	(2,950)	(21,243)	(3,075)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	25,000	224,000	-	-	-	-
Operating Transfers (Out)	-	-	-	-	(35,890)	-
TOTAL OTHER FINANCING SOURCES (USES)	25,000	224,000	-	-	(35,890)	-
NET CHANGE IN FUND BALANCES	(65,976)	102,460	-	(2,950)	(57,133)	(3,075)
FUND BALANCES - JULY 1	134,927	166,734	1,705	18,210	86,360	3,075
FUND BALANCES - JUNE 30	\$ 68,951	\$ 269,194	\$ 1,705	\$ 15,260	\$ 29,227	\$ -

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	ADA Upgrades, Legion, Town Office	Equipment Capital Reserve	Buildings/Grounds Capital Reserve	MDOT Sidewalk Project Town Match	Mountain Division Rail Trail	Totals
REVENUES						
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other income	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	-	5,283	-	-	3,643	248,710
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	-	5,283	-	-	3,643	248,710
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(5,283)	-	-	(3,643)	(248,710)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	8,000	-	35,890	10,000	302,890
Operating Transfers (Out)	-	-	-	-	-	(35,890)
TOTAL OTHER FINANCING SOURCES (USES)	-	8,000	-	35,890	10,000	267,000
NET CHANGE IN FUND BALANCES	-	2,717	-	35,890	6,357	18,290
FUND BALANCES - JULY 1	3,316	2,190	8,487	106,210	-	531,214
FUND BALANCES - JUNE 30	\$ 3,316	\$ 4,907	\$ 8,487	\$ 142,100	\$ 6,357	\$ 549,504

See accompanying independent auditors report and notes to financial statements.

Permanent Funds

To account for assets held by the Town of Fryeburg in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2014

	Cemetery Bequeaths	Cemetery Interest	Non Town Cemetery Bequeaths	School
ASSETS				
Cash and cash equivalents	\$ 18,897	\$ 103,445	\$ 1,404	\$ 6,802
Investments	-	-	-	-
Due from other funds	-	-	1,500	401
TOTAL ASSETS	<u>\$ 18,897</u>	<u>\$ 103,445</u>	<u>\$ 2,904</u>	<u>\$ 7,203</u>
LIABILITIES				
Due to others funds	\$ 2,127	\$ 21,335	\$ 4	\$ -
TOTAL LIABILITIES	<u>2,127</u>	<u>21,335</u>	<u>4</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	16,770	82,110	2,900	7,203
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>16,770</u>	<u>82,110</u>	<u>2,900</u>	<u>7,203</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,897</u>	<u>\$ 103,445</u>	<u>\$ 2,904</u>	<u>\$ 7,203</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2014

	Reforestation Funds	Hospital Trust	Eastman	Totals
ASSETS				
Cash and cash equivalents	\$ 7,015	\$ 32,827	\$ 2,294	\$ 172,684
Investments	-	-	-	-
Due from other funds	-	-	200	2,101
TOTAL ASSETS	<u>\$ 7,015</u>	<u>\$ 32,827</u>	<u>\$ 2,494</u>	<u>\$ 174,785</u>
LIABILITIES				
Due to others funds	\$ 202	\$ -	\$ -	\$ 23,668
TOTAL LIABILITIES	<u>202</u>	<u>-</u>	<u>-</u>	<u>23,668</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	6,813	32,827	2,494	151,117
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,813</u>	<u>32,827</u>	<u>2,494</u>	<u>151,117</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,015</u>	<u>\$ 32,827</u>	<u>\$ 2,494</u>	<u>\$ 174,785</u>

See accompanying independent auditors report and notes to financial statements.

SCHEDULE I

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Cemetery Bequeaths	Cemetery Interest	Non Town Cemetery Bequeaths	School
REVENUES				
Investment income	\$ -	\$ 79	\$ 1	\$ 133
Other income	-	50	-	-
TOTAL REVENUES	<u>-</u>	<u>129</u>	<u>1</u>	<u>133</u>
EXPENDITURES	<u>-</u>	<u>931</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(802)</u>	<u>1</u>	<u>133</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,000	31	1,500	-
Operating Transfers (Out)	<u>(28)</u>	<u>-</u>	<u>(3)</u>	<u>(2,500)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>972</u>	<u>31</u>	<u>1,497</u>	<u>(2,500)</u>
NET CHANGE IN FUND BALANCES	972	(771)	1,498	(2,367)
FUND BALANCES - JULY 1	<u>15,798</u>	<u>82,881</u>	<u>1,402</u>	<u>9,570</u>
FUND BALANCES - JUNE 30	<u>\$ 16,770</u>	<u>\$ 82,110</u>	<u>\$ 2,900</u>	<u>\$ 7,203</u>

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Reforestation Funds	Hospital Trust	Eastman	Totals
REVENUES				
Investment income	\$ 4	\$ 21	\$ 1	\$ 239
Other income	-	-	-	50
TOTAL REVENUES	<u>4</u>	<u>21</u>	<u>1</u>	<u>289</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>931</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>4</u>	<u>21</u>	<u>1</u>	<u>(642)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	2,531
Operating Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,531)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4	21	1	(642)
FUND BALANCES - JULY 1	<u>6,809</u>	<u>32,806</u>	<u>2,493</u>	<u>151,759</u>
FUND BALANCES - JUNE 30	<u><u>\$ 6,813</u></u>	<u><u>\$ 32,827</u></u>	<u><u>\$ 2,494</u></u>	<u><u>\$ 151,117</u></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, 2014

	Land and Non-depreciable Assets	Buildings and Improvements	Machinery, Equipment & Vehicles	Infrastructure	Totals
General Government	\$ 61,250	\$ 152,982	\$ -	\$ -	\$ 214,232
Public safety	60,000	317,809	1,196,827	-	1,574,636
Public Works	-	378,562	836,788	7,501,214	8,716,564
Recreation	70,000	591,043	54,003	-	715,046
Health and sanitation	55,000	150,000	133,140	-	338,140
Town-Wide	-	739,642	6,000	-	745,642
Total General Capital Assets	246,250	2,330,038	2,226,758	7,501,214	12,304,260
Less: Accumulated Depreciation	-	(1,542,725)	(1,744,627)	(2,462,485)	(5,749,837)
Net General Capital Assets	<u>\$ 246,250</u>	<u>\$ 787,313</u>	<u>\$ 482,131</u>	<u>\$ 5,038,729</u>	<u>\$ 6,554,423</u>

See accompanying independent auditors report and notes to financial statements.

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2014

	General Capital Assets 7/1/13	Additions	Deletions	General Capital Assets 6/30/14
General Government	\$ 214,232	\$ -	\$ -	\$ 214,232
Public Safety	1,494,044	101,467	(20,875)	1,574,636
Public Works	8,646,802	78,762	(9,000)	8,716,564
Recreation	715,046	-	-	715,046
Health and Sanitation	338,140	-	-	338,140
Town-Wide	745,642	-	-	745,642
Total General Capital Assets	12,153,906	180,229	(29,875)	12,304,260
Less: Accumulated Depreciation	(5,516,310)	(250,703)	17,176	(5,749,837)
Net General Capital Assets	<u>\$ 6,637,596</u>	<u>\$ (70,474)</u>	<u>\$ (12,699)</u>	<u>\$ 6,554,423</u>

See accompanying independent auditors report and notes to financial statements.

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.

TOWN OF FRYEBURG 2015 - 2016 BUDGET SUMMARY (5-Year Comparison)							
	FY12	FY13	FY14	FY15	FY16	Increase Decrease	Percent FY15-FY16
Administration	346,563	387,729	383,303	397,316	412,743	15427.00	3.88%
Selectmen	8,374	8,374	8,374	8,374	8,374	0.00	0.00%
Planning Board	500	500	500	500	500	0.00	0.00%
Economic Development				2,000	2,000	0.00	0.00%
Appeals Board	500	500	500	500	500	0.00	0.00%
Conservation Committee	500	500	500	500	500	0.00	0.00%
Recycling Committee	500			0	0	0.00	
Beautification	2,000	2,000	2,000	2,000	0	-2000.00	-100.00%
Comprehensive Plan	2,000	2,000	2,000	6,000	0	-6000.00	-100.00%
Professional Services	53,000	23,500	22,600	28,100	38,534	10434.00	37.13%
General Assistance	14,000	14,000	14,000	14,000	14,000	0.00	0.00%
Recreation	59,218	67,825	67,394	71,563	72,317	754.00	1.05%
Library	80,863	73,661	72,270	73,893	72,424	-1469.00	-1.99%
Law Enforcement	444,515	481,260	512,049	544,012	533,722	-10290.00	-1.89%
Fire Department	124,049	138,639	136,994	147,141	155,796	8655.00	5.88%
Saco Valley Fire Department	16,480	18,575	18,925	20,950	22,850	1900.00	9.07%
Rescue	70,384	70,371	70,069	64,012	71,256	7244.00	11.32%
Civil Services	146,027	147,165	151,032	153,509	149,463	-4046.00	-2.64%
Parks	10,900	12,175	10,700	10,700	12,200	1500.00	14.02%
Solid Waste	329,262	305,176	296,449	309,879	328,063	18184.00	5.87%
Debt Service	488,834	510,966	489,123	489,821	507,957	18136.00	3.70%
Public Works	489,274	550,186	519,366	541,103	555,791	14688.00	2.71%
Miscellaneous	97,262	103,511	140,636	140,655	158,607	17952.00	12.76%
Total Municipal Without Capital	2,785,003	2,918,611	2,918,784	3,026,528	3,117,597	91069.00	3.01%
Capital	154,000	212,000	267,000	343,350	358,000	14650.00	4.27%
Total Municipal With Capital	2,939,003	3,130,611	3,185,784	3,369,878	3,475,597	105719.00	3.14%
MSAD #72	3,648,259	3,650,441	3,806,061	3,801,836	3,792,977	-8859.00	-0.23%
County	260,583	284,860	276,525	275,594	284,470	8876.00	3.22%
Total	6,847,845	7,065,912	7,268,370	7,447,308	7,553,044	105736.00	1.42%
Mill Rate	13.90	14.40	15.80	16.10			

Warrant Explanation and Budgets for Fiscal Year 2015 - 2016

ARTICLE 1. Elect a Moderator for June 9th and 11th

ARTICLE 2. Secret Ballot voting for (1) Selectman, (1) School Board Director and (1) Alternate.

ARTICLE 3 - ADMINISTRATION

Salaries & Wages: Full-Time and Election Workers.	263,072	Town Manager, CEO/Assessor, Finance Director, Town Clerk, 2 Office Clerks and Election Workers. 2% COLA for 6 full time positions.
Taxes, Workers Compensation	21,625	Payroll taxes and workers compensation.
Health Insurance	64,578	Health Insurance for 6 full time staff.
Employees Costs	7,500	Travel, training, dues and subscriptions.
Supplies	24,600	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	7,448	Electricity, heat, water, internet, telephone.
Repair & Maintenance	3,900	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	20,020	Annual municipal software license. Copier lease. Security system. Town web site. Postage meter rental. Cleaning services. Computer Tech. Trash removal.
Total Administration	412,743	

ARTICLE 4 - Law Enforcement

Salaries & Wages Full Time	251,378	Police Chief, Lieutenant, 4 Patrol Officers. 2% COLA for 6 positions.
Wages - Reserve Officers	110,037	Reserve shifts to cover vacations, sick time, river patrol, court, and the Fair.
Taxes, Workers Compensation	41,648	Payroll taxes and workers compensation
Health Insurance	50,121	Health Insurance for 6 full time staff
Employees Costs	7,100	Travel, training, dues, and subscriptions. Ammunition.
Supplies	9,700	Uniforms, postage, copier paper, computer and office supplies
Utilities	6,412	Metro switch, 3 jet packs, cell phones, internet line, phone and fax line.
Repair & Maintenance	40,720	Gas for vehicles and boats. Parts and labor for 3 vehicles, 3 boats, 4 trailers. Equipment for new cruiser.
Building Expense	6,000	Rental expense to Fryeburg Rescue for 1/4 cost for heat, electricity, water, and insurance for 2015.
Contractual Services	10,606	Police software license. Computer technician. Cleaning services.
Total Law Enforcement	533,722	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	60,549	Two full-time attendants. 2% COLA for both positions.
Taxes, Workers Compensation	8,632	Payroll taxes and workers compensation.
Health Insurance	20,648	Health insurance for 2 full time attendants.
Employees Costs	950	Travel, training, dues, subscriptions, annual storage facility fee and DEP reporting fee. Hepatitis vaccines.
Supplies	4,250	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement.
Utilities	7,435	Heat, electricity, telephone and fax lines.
Repair & Maintenance	13,300	Equipment parts and repairs. Propane, gas and diesel for various equipment. Basic building upkeep. Bushhog at old dump and transfer station.
Contractual Services	212,300	Household trash (MSW), and demo tonnage and hauling to Mt. Carberry. Single sort tonnage and hauling. Wood, tires, TV's, lightbulbs, and computer disposal. Pickup and disposal of Town barrels. Household Hazardous Waste Day.
Total Solid Waste	328,063	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	199,370	Public Works Director, 3 full-time crew, 2 seasonal maintenance; 1 seasonal winter maintenance. 2% COLA. Overtime.
Taxes, Workers Compensation	27,252	Payroll taxes and workers compensation.
Health Insurance	38,479	Health insurance for 4 full time staff.
Employees Costs	1,500	Travel, training, random drug testing. Hepatitis shots.
Supplies	86,500	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1100 tons of salt, 1100 yards sand. Signs. Uniforms.
Utilities	12,290	Heat, water, electricity, internet, telephone.
Repair & Maintenance	148,900	Vehicle and equipment parts and maintenance. Gas and diesel. Sidewalk repairs. Road maintenance. Patching. Gravel.
Contractual Services	41,500	Cleaning services. Sidewalk plowing, shoveling and sanding town office and library and brick building, and snow hauling. Equipment rentals. Crosswalk striping. Catch basin maintenance.
Total Public Works	555,791	

ARTICLE 7 - FIRE DEPARTMENT		
Salaries & Wages Full Time	83,100	Fire Chief reclassified to Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief reclassified to Assistant Chief/Assistant EMAD. All On-Call Firemen.
Taxes, Workers Compensation	11,573	Payroll taxes and workers compensation.
Health Insurance	8,916	Health insurance for fire chief.
Employees Costs	5,160	Travel, training, dues & subscription. Hepatitis Vaccines. Airpack physicals.
Supplies	8,200	Office and bathroom supplies. Postage. Fire truck and hazmat supplies. Uniforms. Food for fire calls.
Utilities	11,550	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	23,473	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel.
Contractual Services	3,824	Software license. Computer Technical support. Fire extinguishers. Trash pickup.
Total Fire Department	155,796	
ARTICLE 8 - LIBRARY		
Salaries & Wages Full & Part Time	35,170	2% COLA for Librarian and part-time Aide.
Taxes, Workers Compensation	2,840	Payroll taxes and workers compensation.
Health Insurance	8,916	Health Insurance for full-time librarian.
Employees Costs	320	Dues and subscriptions. Training and travel.
Supplies	13,275	Office and bathroom supplies. Books, programming and postage. Book covering machine for refurbished books.
Utilities	6,400	Heat, water, electricity, telephone, fax.
Repair & Maintenance	2,000	Security system. General maintenance. Boiler inspection. Fire extinguisher inspections.
Contractual Services	3,503	Cleaning services. Computer technician support. Copier Maintenance Agreement. Trash pickup.
Total Library	72,424	
ARTICLE 9 - RECREATION		
Salaries & Wages Full & Part Time	55,928	2% COLA. Recreation Director, summer staff and field maintenance and mowing.
Taxes, Workers Compensation	5,478	Payroll taxes and workers compensation.
Health Insurance	8,916	Health insurance for Recreation Director.
Repair & Maintenance	1,995	For field maintenance.
Total Recreation	72,317	

ARTICLE 10 - Equipment Capital Reserve		
Public Works Department - Equipment Capital Reserve		6,000
Purchase new Hopper for the Sweeper.		
ARTICLE 10 - Equipment Capital Reserve		
ARTICLE 11 - Fire Department Truck Fund Account		
The current truck fund balance is \$93,951.37. Adding \$25,000 will increase the balance to \$118,951.37		
Fire Department Truck Fund		25,000
ARTICLE 12 - Vehicle Capital Reserve Account		
To purchase a new police vehicle.		25,000
ARTICLE 13 - All Road Reserve Accounts		
Union Hill Road (20' x 2,180 l.f.) PHASE 1		182,000
1. Reclaim and fine grade 4,900 s.y. 2. 380 l.f. 15" HDPE culverts. 3. Tree removal. 4. 4,000 l.f. ditching. 5. 6" gravel base 1,000 c.y. 6. 600 tons 2" base pavement. 7. 350 tons, 1 1/4" surface pavement. 8. 80 c.y. gravel shoulders.		
River Road (20' x 3,470 l.f.)		120,000
1) Reclaim and Fine Grade 7,800 s.y.; 2) Replace 42" x 72" twin culverts, 80 l.f.; 3) Ditching 1,800 l.f.; 4,000 s.y. Subgrade statilization fabric; 5) 2,400 c.y. variable depth gravel base; 6)950 tons 2" base pavement; 7) 600 tons 2" 1-1/4" surface pavement ; 8) 150 c.y. gravel shoulders; 9) 200 l.f. steel beam guardrail/shoulder widening. Install guard rails.		
Total Roads/Sidewalks Capital Reserve Account		302,000
ARTICLE 14 - 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. Saco Fire is not a Town Department.		22,850
ARTICLE 15 - Fryeburg Rescue		
Provides contract services from Fryeburg Rescue which is a separate non profit organization, not a Town Department.		71,256

ARTICLE 16 - Debt Service		
Haleytown Road Bond Principal	1 payment due. Balance \$62,519.	64,036
Haleytown Road Bond Interest	Final payment.	619
Road Bond	3 payments due. Balance \$1,034,414.84.	346,000
10-Wheeler	2 payments due. Balance \$39,411.24.	29,706
Grader Lease	1 payment due. Balance \$15,935.47.	15,935
2013 One Ton and Crew Cab	2 payments due. Balance \$33,322.	16,661
2016 Wheeler Cab/Chassis/Plow	7 payments beginning November 2015	35,000
Total Debt Service		507,957

Boards and Committees	
Article 17 - Selectmen - 3 stipends and payroll taxes	8,374
Article 18 - Planning Board - Trainings and miscellaneous supplies	1,000
Article 19 - Appeals Board - Trainings and miscellaneous supplies	500
Article 20 - Conservation Committee - Miscellaneous project supplies	500
Article 21 - Economic Development - Advertising and promotional resources to assist the committee in bringing new businesses to Fryeburg	2,000
ARTICLE 22 - Provides emergency General Assistance for Town residents in need. The State reimburses 50% of assistance granted.	14,000
ARTICLE 23 - Professional Services	
Legal Services - General	8,000
Legal Services - Public Work Department and Police Unions.	15,000
Town of Conway - Annual fee to view and record with Valley Vision to Channel 3 Cable is \$5,000. The annual Franchise we received from Time Warner Cable for 2015 was \$4,566.	434
Auditor - Annual Audit	12,500
Town Maps - Plotting, drafting, splitting and all changes for annual property maps	2,600
Total	38,534

ARTICLE 24 - Civil Services	
Animal Control Officer	6,500
Emergency Management Director - Moved to Fire Department budget.	0
Safety Coordinator - Moved to Administration budget.	0
Taxes and Workers Compensation	577
Travel and training	500
Supplies	150
EMA Generator - Annual preventative maintenance contract for part and labor for generator at MollyOckett.	400
Tree Removal - Cutting and trimming of bad trees.	5,000
Street lights, Academy & Hemlock Bridge traffic lights and maintenance.	30,420
Hydrants	105,916
Total	149,463
ARTICLE 25 - Town Parks	
Electricity for Bradley Park monument, outlets and gazebo.	700
Portable toilets for Graustein Park, Weston's Beach, Canal Beach. Porta toilets put out year round at Jockey Cap. Town pays Memorial Day to Labor Day. Jockey Cap pays remainder of year.	3,000
General Parks maintenance. Battleground, Peary, Boy Scout, Frye Place, Krasker Landing & Jockey Cap and Weston's Beach.	2,000
Bradley Park maintenance.	1,000
Landscaping Projects	4,000
Graustein Park - Repair and maintenance as needed.	1,000
Eastman Park maintenance.	500
Total	12,200
ARTICLE 26 - Town Owned Buildings	
Old Brick Building. Water, heat, electricity.	3,180
Old Town Hall. Heat and electricity.	150
Old Town Garage. Electricity.	150
Total	3,480
ARTICLE 27 - Airport	
Eastern Slope Airport Authority.	14,000
Total	14,000
ARTICLE 28. Town Insurances	
Unemployment	10,000
Insurance: Property, Casualty, Bonding, Liability.	47,800
Contingency Fund.	20,000
Deferred Compensation Retirement.	35,000
Total	112,800
ARTICLE 29 - Social Service Agencies	
Appropriation for social service agencies will be determined by the selectmen at their first meeting after funding has been approved. Approximately \$25,000 in requests were received.	10,000

ARTICLE 30 - Service Organizations	
Harvest Hill Animal Shelter	3,449
Fryeburg Fish & Game. Insurance for range.	1,000
Brownfield Food Pantry	6,500
Maine Municipal Association. Annual dues.	4,300
Southern Maine Planning & Development Commission. Annual dues.	928
Saco River Corridor Commission	300
Total	16,477
ARTICLE 31 - Unclassified Events	
Flags and grave markers for Veteran's graves	850
Fourth of July Parade	500
Memorial Day Parade	500
Total	1,850
ARTICLE 32 - A yes vote is required for this vote in the event the tax commitment is greater than the property tax levy limit.	
ARTICLE 33 - In accordance with the Fund Balance Policy, any fund balance in excess of 15% will be put in a Credit Reserve Account for unexpected occurrences. A majority vote of the Selectmen shall be needed to authorize expenditures. A maximum of \$5,000 for each occurrence and an overall maximum of \$25,000 is allowed.	
ARTICLE 34 - Approval of the article is required to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Snow-Goers Club. We received \$1,416.68 in December 2014.	
ARTICLE 35 - We pay the Town of Conway \$5,000 per year to provide us with broadcasting and viewing time on Channel 3. We received \$4,566 from Franchise Fees that are used for this service. We budgeted \$434 in Professional Services to pay the remainder due.	
ARTICLE 36 - Approval of the article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.	
ARTICLE 37 - Establishes due dates to collect taxes twice a year. Collecting taxes in April and October allows 6 months between due dates. This provides a good balance in maintaining cash flow without the need to borrow. The 7% interest rate applies only to the 2016 taxes.	
ARTICLE 38 - If taxes are paid but later abated, the municipality must refund the abated taxes and pay interest on them. The rate may not exceed the rate set for delinquent taxes, nor be less than that rate reduced by 4%. 36 M.R.S.A. §506(A).	

ARTICLE 39 - Allows the Selectmen to accept gifts of money, donations, real or personal property, pass thru funds, grants and apply for grants that don't require legislative body approval.

ARTICLE 40 - Allows the Selectmen to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

ARTICLE 41 - Allows the Selectmen to sell items no longer useful or needed. Normal items would include vehicles and equipment.

ARTICLE 42 - Allows using these revenues to reduce the property tax commitment.

ARTICLE 43 - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2015. Approval of this article will prevent having a special town meeting before June 30, 2015.

ARTICLE 44 - Allows the Selectmen to enter into multi-year contracts for up to 3 years for various Town Services.

ARTICLE 45 - Allows the Selectmen to enter into multi-year contracts or leases that may be renewed or extended either in their original form or in a revised form.

ARTICLE 46 - Approval is needed to enter into a renewal 5-year lease with Daniel Charles to lease Town property to be used to store septage in a 10,000 gallon system.

ARTICLE 47 - Voter approval is required to authorize the Selectmen to sell Town property.

ARTICLE 48 - Voter approval is required to authorize the Selectmen to sell Town property.

ARTICLE 49 - 58 - Articles represent changes to the Land Use Ordinance. Changes and explanations are printed below the Article. Copies are also available at the Town Clerk's office.

TOWN OF FRYEBURG
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT

Tuesday, June 9, 2015
and
Thursday, June 11, 2015

Secret Ballot Election June 9, 2015 from 8:00 a.m. to 8:00 p.m.
American Legion, 47 Bradley Street

[illegible]

Town Meeting June 11, 2015
6 p.m.
Leura Hill Eastman Performing Arts Center
18 Bradley Street

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Fryeburg in said county and state, qualified by law to vote in town affairs, to meet at the American Legion in said Town on Tuesday, the 9th day of June, A.D. 2015 at eight o'clock in the forenoon, then and there to act upon **Article 1 and by secret ballot on Article 2 as set out below**; the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.

And, to notify and warn said inhabitants to meet at the Leura Hill Eastman Performing Arts Center, 18 Bradley Street in said Town on Thursday, the 11th day of June 2015 at 6 p.m., then and there to act on **Article 3 through 57** 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 \$412,743 for the Administration Account.

Selectmen recommend:	3-0	\$412,743
Budget Committee:	4-0	\$412,743
Last Year Appropriated:		\$397,316

Article 4. To see if the Town will vote to raise and appropriate the sum of \$533,722 for the Law Enforcement Account.

Selectmen recommend:	3-0	\$533,722
Budget Committee:	4-0	\$533,722
Last Year Appropriated:		\$544,012

Article 5. To see if the Town will vote to raise and appropriate the sum of \$328,063 for the Solid Waste Department Account.

Selectmen recommend:	3-0	\$328,063
Budget Committee:	4-0	\$328,063
Last Year Appropriated:		\$309,879

Article 6. To see if the Town will vote to raise and appropriate the sum of \$555,791 for the Public Works Department Account.

Selectmen recommend:	3-0	\$555,791
Budget Committee:	4-0	\$555,791
Last Year Appropriated:		\$541,103

Article 7. To see if the Town will vote to raise and appropriate the sum of \$155,796 for the Fryeburg Fire Department Account.

Selectmen recommend:	3-0	\$155,796
Budget Committee:	2-0-2	\$155,796
Last Year Appropriated:		\$147,141

Article 8. To see if the Town will vote to raise and appropriate the sum of \$72,424 for the Library Account.

Selectmen recommend:	3-0	\$72,424
Budget Committee:	4-0	\$72,424
Last Year Appropriated:		\$73,893

Article 9. To see if the Town will vote to raise and appropriate the sum of \$72,317 for the Recreation Department.

Selectmen recommend:	3-0	\$72,317
Budget Committee:	4-0	\$72,317
Last Year Appropriated:		\$71,563

Article 10. To see if the Town will vote to raise and appropriate the sum of \$6,000 for the Equipment Capital Reserve Account.

Selectmen recommend:	3-0	\$6,000
Budget Committee:	4-0	\$6,000
Last Year Appropriated:		\$5,000

Article 11. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Fire Department Truck Fund Account.

Selectmen recommend:	3-0	\$25,000
Budget Committee:	4-0	\$25,000
Last Year Appropriated:		\$25,000

Article 12. To see if the Town will vote to raise and appropriate the sum of \$25,000 for Vehicle Capital Reserve Account.

Selectmen recommend:	3-0	\$25,000
Budget Committee:	4-0	\$25,000
Last Year Appropriated:		\$0.0

Article 13. To see if the Town will vote to raise and appropriate the sum of \$302,000 for the Roads/Sidewalks Capital Reserve Account.

Selectmen recommend:	3-0	\$302,000
Budget Committee:	4-0	\$302,000
Last Year Appropriated:		\$313,350

Article 14. To see if the Town will vote to raise and appropriate the sum of \$22,850 for the Saco Valley Fire Department.

Selectmen recommend:	3-0	\$22,850
Budget Committee:	4-0	\$22,850
Last Year Appropriated:		\$20,950

Article 15. To see if the Town will vote to raise and appropriate the sum of \$71,256 for Fryeburg Rescue.

Selectmen recommend:	3-0	\$71,256
Budget Committee:	4-0	\$71,256
Last Year Appropriated:		\$64,012

Article 16. To see if the Town will vote to raise and appropriate the sum of \$507,957 for the Debt Service Account.

Selectmen recommend:	3-0	\$507,957
Budget Committee:	4-0	\$507,957
Last Year Appropriated:		\$489,821

Article 17. To see if the Town will vote to raise and appropriate the sum of \$8,374 for the Selectmen Account.

Selectmen recommend:	3-0	\$8,374
Budget Committee:	4-0	\$8,374
Last Year Appropriated:		\$8,374

Article 18. To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Planning Board.

Selectmen recommend:	3-0	\$500
Budget Committee:	3-1	\$1,000
Last Year Appropriated:		\$500

Article 19. To see if the Town will vote to raise and appropriate the sum of \$500 for the Appeals Board.

Selectmen recommend:	3-0	\$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 \$500 for the Conservation Committee.

Selectmen recommend:	3-0	\$500
Budget Committee:	4-0	\$ 0.0
Last Year Appropriated:		\$500

Article 21. To see if the Town will vote to raise and appropriate the sum of \$2,000 for Economic Development.

Selectmen recommend:	3-0	\$2,000
Budget Committee:	4-0	\$1,000
Last Year Appropriated:		\$2,000

Article 22. To see if the Town will vote to raise and appropriate the sum of \$14,000 for the General Assistance Account.

Selectmen recommend:	3-0	\$14,000
Budget Committee:	4-0	\$14,000
Last Year Appropriated:		\$14,000

Article 23. To see if the Town will vote to raise and appropriate the sum of \$38,534 for the Professional Services Account.

Selectmen recommend:	3-0	\$38,534
Budget Committee:	4-0	\$38,534
Last Year Appropriated:		\$28,100

Article 24. To see if the Town will vote to raise and appropriate the sum of \$149,463 for the Civil Services Account.

Selectmen recommend:	3-0	\$149,463
Budget Committee:	4-0	\$149,463
Last Year Appropriated:		\$153,509

Article 25. To see if the Town will vote to raise and appropriate the sum of \$12,200 for the maintenance and electricity of Town Parks.

Selectmen recommend:	3-0	\$12,200
Budget Committee:	4-0	\$12,200
Last Year Appropriated:		\$10,700

Article 26. To see if the Town will vote to raise and appropriate the sum of \$3,480 for the annual expenses for Town owned buildings: Old Brick Building, Old Town Hall and the Old Town Garage.

Selectmen recommend:	3-0	\$3,480
Budget Committee:	4-0	\$3,480
Last Year Appropriated:		\$4,555

Article 27. To see if the Town will vote to raise and appropriate the sum of \$14,000 for the Airport.

Selectmen recommend:	2-1	\$10,000
Budget Committee:	4-0	\$14,000
Last Year Appropriated:		\$14,000

Article 28. To see if the Town will vote to raise and appropriate the sum of \$112,800 for Unclassified Town Insurances: Unemployment; Property, Casualty, Bonding and Liability Insurance; Contingency Fund; Deferred Compensation Retirement.

Selectmen recommend:	3-0	\$112,800
Budget Committee:	4-0	\$112,800
Last Year Appropriated:		\$ 93,800

Article 29. To see if the Town will vote to raise and appropriate the sum of \$10,000 for Social Service Agencies.

Selectmen recommend:	3-0	\$10,000
Budget Committee:	4-0	\$10,000
Last Year Appropriated:		\$10,000

Article 30. To see if the Town will vote to raise and appropriate the sum of \$16,477 for Unclassified Service Organizations: Harvest Hill Animal Shelter; Fryeburg Fish & Game; Brownfield Food Pantry; Maine Municipal Association; Southern Maine Planning and Development Commission; Saco River Corridor Commission.

Selectmen recommend:	3-0	\$16,477
Budget Committee:	5-0	\$16,477
Last Year Appropriated:		\$16,450

Article 31. To see if the Town will vote to raise and appropriate the sum of \$1,850 for Unclassified Events: Memorial Day Parade, Fourth of July Parade, Cemetery Markers and Flags for Veteran's Graves.

Selectmen recommend:	3-0	\$1,850
Budget Committee:	4-0	\$1,850
Last Year Appropriated:		\$1,850

Article 32. To see if the Town will vote to increase the property tax levy limit of \$2,227,845; established for the Town of Fryeburg by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

Article 33. To see if the Town will vote to authorize the Selectmen to carry forward any fund balance in excess of 15%, in accordance with the Fund Balance Policy, to a Credit Reserve Account, and to authorize the Selectmen to transfer up to \$5,000 for any single occurrence, with a maximum not to exceed \$25,000 in a fiscal year, to be used for unexpected occurrences that shall require the majority vote of the Selectmen.

Article 34. To see if the Town will vote to appropriate 100% of the money received from the State for snowmobile registration fees to the Interstate Snow-Goers Club for the maintenance of snowmobile trails, on the condition that those trails be open in snow season to the public for outdoor recreation at no charge and to authorize the Selectmen to enter into an agreement with the Club, under such terms and conditions as they deem advisable, for that purpose.

Article 35. To see if the Town will vote to appropriate \$5,000 from the cable franchise fee received from Time Warner Cable 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 36. 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 37. To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2015 and April 15, 2016 as the due dates. Interest will be charged on each of the unpaid balances at 7% annually after October 15, 2015 and April 15, 2016 respectively.

Article 38. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes or have overpaid their taxes for the year 2016 at 3%, pursuant to 36 M.R.S.A. § 506(A).

Article 39. To see if the Town will vote to authorize the Selectmen to accept gifts of money, donations, real or personal property or pass thru funds; and to apply for and receive any and all grant funds which the Selectmen determine to be in the best interest of the Town.

Article 40. To see if the Town will vote to authorize the Selectmen, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon; on such terms as they deem advisable, and to give public notice of sale and solicit sealed bids in a local newspaper, and execute a quitclaim deed without covenants; but before sale, if the former owner or owners of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute a quitclaim deed without covenants to sell and convey the property to him or her.

Article 41. To see if the Town will vote to authorize the Selectmen to dispose of Town owned personal property with a value of \$25,000 or less, under such terms and conditions as they deem advisable.

Article 42. To see if the Town will vote to appropriate 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 43. To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2015.

Article 44. To see if the Town will vote to authorize the Selectmen to enter into multi-year contracts of up to three years for services provided to the Town; including, but not limited to, sidewalk plowing and sanding, trash and recycling pickup.

Article 45. To see if the Town will vote to authorize the Selectmen to enter into multi-year contracts or leases pertaining to matters with respect to which there are existing, unexpired contracts or leases, which may be renewed or extended either in their original form or in a revised form.

Article 46. To see if the Town will vote to authorize the Selectmen to enter into a five-year lease with Daniel Charles, on behalf of D&J Septic Service, to lease Town property located at 2025 Main Street in Fryeburg to be used to store septage in a 10,000 gallon double-walled UST with a solar powered monitoring system.

Article 47. To see if the Town will vote to authorize the Selectmen to sell the former Fryeburg Registry of Deeds/Fryeburg Historical Society Building located on 511 Main Street; Map #041, Lot 055.

Article 48. To see if the Town will vote to authorize the Selectmen to sell the Town of Fryeburg Old Town House located on Route 5; 103 Lovell Road; Map 018, Lot 026.

Article 49. Shall the Town vote to adopt Section 4.A.1.c of the Land Use Ordinance, as shown below?

- C. Nonconformity resulting from governmental action or eminent domain: No non-conforming structure or aspect of such structure, and no non-conforming lot or aspect of such lot, shall be deemed to be more nonconforming as a result of any taking of a portion of that structure or lot by eminent domain or by action of governmental authority which occurred after the enactment of this ordinance. Any such non-conforming structure, non-conforming lot, and non-conforming use which was lawfully in existence on the date of acquisition by eminent domain or by action of governmental authority shall be deemed to be continued in lawful existence subject to the requirements set forth in this section as though such acquisition by eminent domain or by action of governmental authority has not occurred.

No structure, lot, or use of lot which conformed with the provisions of this ordinance prior to the acquisition by eminent domain or by action of governmental authority shall be considered non-conforming or in violation of this ordinance solely as a result of such acquisition by eminent domain or by other governmental action. Such structure, lot, or use shall be deemed to continue to be a conforming structure, lot, or use after the acquisition by eminent domain or other governmental action as though such taking or acquisition by governmental authority had not occurred. For purpose of this ordinance lot area, setback, coverage, and any other dimensional requirements under this ordinance shall be measured or determined as though no such acquisition by eminent domain or other governmental action had occurred.

[illegible]

5. Maximum ~~Let~~ Structure Coverage 30%

[illegible]

E. Disability Variance

1. ~~Board of Appeals procedure~~
~~The Board of Appeals is to hear, and may grant a variance for, disability variances.~~
2. ~~This type of variance may only be granted from the dimensional standards of this Ordinance and may only be granted to make a property accessible to a person with a disability as defined in Title 5 M.R.S.A. Section 4553.~~
3. ~~Such a variance may only be granted for the installation of equipment or construction of structures necessary to access or egress from the property by a person living on the property who has a disability.~~
4. ~~The variance is only valid during the period in which a person with a disability requiring the access and egress resides on the lot and may only be granted if the Board finds that there is no other feasible location or method for providing the desired access and egress.~~
5. ~~Within shoreland zoned areas, and notwithstanding Section 18.D.4 above, the Board of Appeals may grant a variance to an owner of a residential dwelling for the purpose of making that dwelling accessible to a person with a disability who resides in or regularly uses the dwelling. The Board shall restrict any variance granted under this subsection solely to the installation of equipment or the construction of structures necessary for access to or egress from the dwelling by the person with the disability. The Board may impose conditions on the variance, including limiting the variance to the duration of the disability or to the time that the person with the disability lives in the dwelling. The term 'structure necessary for access to or egress from the dwelling' shall include railing, wall or roof systems necessary for the safety or effectiveness of the structure.~~

1. Every applicant for Land Use Authorization must submit a written application, on forms provided by the CEO. Supplemental information in narrative, report, and/or development plan form, as appropriate, must also be submitted to the CEO, and must include the following information, if applicable:

- Explanation:** These changes would require that Applications for Land Use Authorization (a.k.a. Planning Board applications) include an exterior lighting plan, copies of the required DEP applications, and proof that the water company can serve the proposed project without issue. This allows the Planning Board to more effectively determine that all of the ordinance standards have been met.

Article 54. Shall the Town vote to enact revisions to Section 2.F.7, of the Land Use Ordinance, as shown below?

7. Ten days prior to the ~~date of the meeting at which the Planning Board will begin review of the application to determine if the applicant is satisfactory~~ public hearing the applicant must give written notice, either personally which is dated and signed by recipient or by certified mail, return receipt requested, to:
- a. All property owners of record, as reflected by the municipal tax records, whose properties lie within 200 feet of the property in the Village Residential and Village Commercial Districts, and 500 feet of the property boundary in other districts.

Explanation: This change clarifies when people applying for Land Use Authorization are required to notify the abutters. This requires that abutters be notified prior to a public hearing.

Article 55. Shall the Town vote to delete Section 1.F.2, move Sections 1.F.1 and 1.F.3 to Section 16, enact revisions to Sections 1 K.2.F, Section 16.B, 16.D, 16.E, 16.F, 16.G, 16.H, 16.I, 16.J, 16.K, 16.L, 16.M, 16.N, 16.T of the Land Use Ordinance and add performance standards related to water supply and historical/archaeological resources?

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

The applicability of the performance standards was revised, making the standards apply to all land uses. Previously some of the standards only applied to commercial or industrial uses. Within Section 16 the Performance Standards were revised as listed below.

- Revise language for access control standards to make it easier to interpret.
- Revise requirement for Planning Board approval prior to issuing a building permit in the Village Commercial. Revision will only require PB approval for new buildings and those which will affect the exterior of the building as seen from the street.
- Add specific lighting standards to protect the Town from light pollution while maintaining safe development.
- Add specific parking requirements, including space sizing requirements, and number of spaces required based on the particular use. Existing uses and parking will not be affected. Changes in use will require the appropriate number of spaces for the new use if feasible.
- Minor language revision to landscaping and screening standards, including adding statements that natural landscaping shall be maintained whenever possible, that any potentially adverse uses require screening from other properties, and that required screening and buffers shall be maintained.
- Add screening requirement for dumpsters and state that refuse may only be disposed of at licensed disposal facilities.
- Revise the sanitary standards section to make it compatible with the Maine Subsurface Wastewater Disposal Rules.
- Clearly state that the applicants/owners of public buildings, businesses, and multi-family dwellings are responsible for conforming with laws related to the State Fire Marshalls Office
- Add requirement that, when applicable, a written statement be submitted from the public water supplier stating that they can supply the project without undue burden to the water supply system.
- Revise the language for projects near historical areas.

[illegible]

W. Wildlife Habitat

If any portion of a property lies within areas identified by the Department of Inland Fisheries and Wildlife as Rare, Threatened, or Endangered Wildlife, Essential Wildlife Habitat, or Significant Wildlife Habitat, then the applicant shall demonstrate that there will be minimal impacts on the habitat and the species it supports. The plan shall provide for protection of the identified resource in a manner acceptable to the Maine Department of Inland Fisheries and Wildlife, or in accordance with the recommendations of a wildlife biologist and approved by the Board.

X. Natural Areas

Explanation: This change adds language for protecting wildlife habitat in areas identified as having essential wildlife habitat, significant wildlife habitat, or rare, threatened, or endangered wildlife. It also adds standards for protecting unique natural areas. It does not necessarily mean that these areas may not be developed, just that additional measures and modifications need to be considered. The majority of the areas are in areas that are otherwise undevelopable.

- Revise standards for accessory apartments to make less ambiguous.
- Add minor performance standards for farmers markets.
- Revise standards for home occupations including listing prohibited home occupations and establishing performance standards with the goal of protecting neighboring properties from adverse impacts.
- Add standards for “individual private campsites” including requiring that a plan for septic disposal be submitted to the CEO for approval and limiting the time that a camper be placed onsite per calendar year.
- Add standards for keeping livestock. The current ordinance only addresses animal husbandry which is commercial livestock keeping.
- Clarify the section related to minor earthmoving and major earthmoving/mineral extraction.
- Delete specific standards for Recreational Facilities due to redundancy with the requirements of Section 16.

- Section 25 adds and revises definitions to be compatible with the aforementioned proposed revisions.

[illegible]

Article 58. Shall the Town vote to delete Section 5.D as shown below?

~~D. Uses Omitted from the Land Use Table~~

~~If in the opinion of the Code Enforcement Officer a proposed use is not specifically mentioned, or covered by any general category in the enumeration of permitted or prohibited uses for each district, said use shall only be granted upon showing by the applicant that the soils, location and lot are suitable for the proposed use and will not unreasonably interfere with the use and enjoyment of their property by adjacent landowners and that the use will conform to all other requirements of the district involved and the performance standards of Sections Sixteen and Seventeen of this Ordinance.~~

~~Special authorization for omitted uses shall only be granted after Land Use Authorization Review by the Planning Board, as required by Section Two of this Ordinance.~~

D. Similar Uses

For uses which are not listed in the Land Use Table- Section 5.B. the Planning Board or Code Enforcement Officer shall determine if such use is similar to a permitted use and can be categorized as a permitted use. A proposed use found to be similar to a permitted use shall be authorized so long as it meets all requirements and standards that are required of the permitted use under this ordinance.

Explanation: This proposal deletes the omitted use language, which allows uses that are not defined or specifically identified in the Land Use Table to be approved in any location in Fryeburg if they meet a vague set of standards. This will be replaced by language which allows uses which are similar to other uses identified in the Land Use Table. This recognizes that not every use can be specifically identified but if a use is similar then it can be reviewed for compliance with the performance standards. If the use is not deemed to be similar then it is not allowed.

[illegible]

Dated, this **30th** day of **April 2015**, in the Town of Fryeburg, County of Oxford and State of Maine.

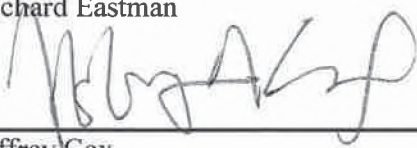
**MUNICIPAL OFFICERS
TOWN OF FRYEBURG**



Paul Naughton, Chairman



Richard Eastman



Jeffrey Cox

A TRUE COPY:

ATTESTED BY: 

Theresa Shaw, Town Clerk, Fryeburg, Maine

DATE 5/1/2015

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 General Assistance Administrator, Kelley-Marie Leonard at 935-2805 during the Town Office hours.

Your application must be accepted for review. You may be turned down 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

Salvation Army – 774-8826

Maine 211: Dial 211 for connections to health and human services in your community.



BATTLEGROUND
MONUMENT

LOVEWELL'S FIGHT
MAY 8TH 1725

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

Transfer Station Hours

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

The Town Office will be closed for the following holidays:

July 4, 2015 – Independence Day
October 12, 2015 – Columbus Day
November 26 & 27, 2015 – Thanksgiving
January 1, 2016 – New Years Day
February 15, 2016 – Presidents Day

September 7, 2015 – Labor Day
November 11, 2015 – Veteran's Day
December 25, 2015 – Christmas
January 18, 2016 – Martin Luther King
May 30, 2016 – Memorial Day

Town Department Telephone Numbers and Contact Information

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

Dates to Remember – 2015-2016

June 9, 2015.....Local Elections
June 11, 2015.....Town Meeting
Oct 4 – Oct 11, 2015.....Fryeburg Fair
October 15, 2015.....1st Half of taxes due
October 15, 2015.....Dog licenses can be renewed
December 31, 2015.....Dog licenses expire
February 1, 2016.....Dog license late fee of \$25 charged
April 1, 2016.....Homestead & Veterans Exemption Applications due
April 15, 2016.....2nd Half of taxes due

Please Keep This Report and Bring it to Town Meeting

