

2015

Town of Fryeburg Maine 144th Town Report for Fiscal Year 2015

Fryeburg, Me.

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

Repository Citation

Fryeburg, Me., "Town of Fryeburg Maine 144th Town Report for Fiscal Year 2015" (2015). *Maine Town Documents*. 6958.
<https://digitalcommons.library.umaine.edu/towndocs/6958>

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

TOWN OF FRYEBURG

Settled in 1763

Incorporated on January 11, 1777

Founded by General Joseph Frye



144th ANNUAL REPORT

For Fiscal Period

July 1, 2014 through June 30, 2015

TABLE OF CONTENTS

Dedication.....	1
<u>Administration</u>	
Town Employees.....	3
Municipal Officers.....	4
Unites States Congress Information.....	6
U.S. Senator's Report.....	7
Maine Legislature Contact Information.....	9
State Representative's Report.....	10
State Senator's Report.....	11
Governor's Report.....	12
<u>Department Reports</u>	
Town Manager.....	13
Supplement: Fryeburg Route 302 Corridor Highway Project.....	14
Supplement: Certified Business Friendly Designation.....	17
Selectmen.....	18
Assessors' Agent.....	18
Library.....	19
Clerk.....	20
Rescue.....	21
Police.....	22
Recreation.....	25
Registrar.....	25
Saco Valley Fire Department.....	26
Code Enforcement.....	27
Fire Department.....	28
<u>Board/Committee & Miscellaneous Reports</u>	
Economic Development Committee.....	29
Eastern Slope Airport Authority.....	30
Board of Appeals.....	31
Bradley Park Committee.....	31
Parks Committee.....	31
Cemetery Committee.....	32
Tree Warden.....	32
Budget Committee.....	32
Oxford County Sheriff.....	33
Saco River Corridor Commission.....	37
<u>Tax and Financial Information</u>	
Unpaid Taxes 2015-2014.....	38
Unpaid Personal Property Taxes 2014-2012.....	43
Auditor's Report.....	44
<u>Town Meeting</u>	
Capped Money Articles Information.....	127
Warrant Explanation & Budget.....	128
Town Meeting Warrant.....	135
<u>Miscellaneous Information</u>	
Homestead Exemption Application.....	144
Town Information and Contact Information.....	146 & 147

DEDICATION



This year's Town Report is dedicated to Elizabeth "Betty" Weston (October 18, 1911 – March 3, 2016). She moved to Fryeburg in 1934, where she resided at Rivercroft Farm for 82 years. She faithfully attended Town Meeting each year for as long as she was able. When she first started going, Town Meeting was divided with men on one side and women on the other side. Betty was part of the fabric of Fryeburg, being involved with the Fryeburg Women's Library Club, the Fryeburg Fair, and other civic organizations.

TOWN EMPLOYEES

Administration	
Town Manager/Tax Collector/Treasurer/Road Commisioner	Sharon Jackson
Town Clerk	Theresa Shaw
Finance Director	Laurie Griffin Polland
Office Clerk/Local Health Officer/ GA Administrator	Kelley-Marie Leonard
Deputy Clerk/Registrar of Voters	Kelly Woitko
CEO/Local Plumbing Inspector/Assessors' Agent/Safety Director	Katie Haley
Animal Control Officer	Kathleen Hathaway
Tree Warden	Richard Andrews II

Fire Department	
Fire Chief	Richard "Ozzie" Sheaff
Assistant Chief/EMA Director	Chet Charette

Police Department	
Police Chief	Joshua Potvin
Police Lieutenant	Michael McAllister
Senior Patrol Officer	Michelle Legare
Police Officer	Heidi Johnston
Police Officer	Kevin Davis
Reserve Officer	Morgan Swineburne
Reserve Officer	Andrew Ward
Reserve Officer	Dale Stout
Reserve Officer	Joshua Grzyb
Reserve Officer	Philip Remington
Reserve Officer	Timothy Libby
Reserve Officer	Andrew Jarman
Reserve Officer	Cody Guilford
Reserve Officer	Harry Sims
River Patrol	Mark Dyer
River Patrol	William Watson
Fair Traffic	Dale Spiers
Fair Traffic	Scott Taylor
Fair Traffic	Charles Knight

Public Works	
Public Works Director	Clyde Watson
Assistant Public Works Director	Ira Ela
Road Foreman/Equipment Operator	Donald Meeken
Road Laborer/Equipment Operator	Mitchell Sparks
Road Laborer/Equipment Operator	Robert McKenzie
Transfer Station Attendant	Ed Holt
Transfer Station Attendant	Jeffrey Leonard

Library	
Librarian	Donnette Barnes
Library Aide	Jenny Huang Dale

Recreation	
Recreation Director	Rick Buzzell

2015 MUNICIPAL OFFICERS

Elected Officials

Selectmen	3 Year Term
Richard Eastman	2016
Jeff Cox	2017
Janice Crawford	2018
 School Board	 3 Year Term
Laurie Weston	2018
Laura Cummings	2018
Dean Schasel	2017
Marie Struven	2017
Chris Mattei	2016
Anne Trumbull	2016
Linda Card (Alternate)	2018

Appointed Officials

Town Manager, Treasurer, Tax Collector, Road Commissioner

Sharon Jackson

Town Clerk

Theresa Shaw

Chief of Police

Joshua Potvin

Police Officers

Michelle Legare

Heidi Johnston

Kevin Davis

Fire Chief

Richard "Ozzie" Sheaff

Assistant Fire Chief

Chet Charette

Fire Warden

Richard Sheaff

John Plowden - Deputy

Eric Meltzer - Deputy

Health Officer

Kelley Leonard

Finance Director, Deputy Treasurer, Deputy Tax Collector

Laurie Griffin Pollard

Deputy Clerk, Registrar of Voters

Kelly Woitko

Police Lieutenant

Michael McAllister

Reserve Police Officers

Andrew Ward

Cody Belyea

Joshua Gryzb

Andrew Jarman

Timothy Libby

Philip Remington

Dale Stout

Spencer Teixeira

Civil Emergency Planner

Chet Charette

Animal Control Officer

Kathleen Hathaway

Tree Warden

Richard Andrews II

**Code Enforcement
Officer/Plumbing Inspector**
Katie Haley

Planning Board
Kent Pidgeon - 2017
Patrick Emery - 2017
Barry Woodbrey - 2018
Angel Sword - 2019

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

Eastern Slope Airport Auth.
Angelo Milia - 2016
Gene Bergoffen - 2016
Don Thibodeau - 2017
Thomas Schaffner - 2017

Bicycle/Pedestrian Committee
Dave Kinsman
Natalie Spak

Bradley Park Committee
George Weston
John Kremer
Stephanie Hastings
Richard Andrews II
Webster Fox
Cathy Trumbull
Brenda Thibodeau
Kristen McDermott
David Smith
Barbara Lawrence

**Mt. Washington Valley
Economic Development
Committee**
Jeff Cox
W. Allen Lothrop

Board of Appeals
Kimberly Clarke - 2018
Carmen Doughty - 2018
Angelo Milia - 2016
Gerald Smith - 2017

Cemetery Committee
Jean Andrews
Richard Andrews II
Barbara Lawrence

Parks Committee
Richard Krasker
Burton Chaplin
Richard Andrews II
Roy Andrews
Jennifer Reagan
Dean Baker

Saco River Corridor Comm.
Eric Root - 2018
Edward Wilkey (Alternate) - 2018

Rt. 113 Corridor Comm.
Edward Wilkey
Thomas Klinepeter

Economic Development Committee
Jeff Cox
Richard Eastman
Janice Crawford
Donna Woodward
David Chaffe
Nancy Kiesman
Katie Haley
Sharon Jackson

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>

ANGUS S. KING, JR.
MAINE

331 HALLS SENATE OFFICE BUILDING
2021 224 5344
WWW.KINGSENATE.ME

United States Senate

WASHINGTON, DC 20510

COMMITTEE
ARMED SERVICES
HUBBLE
FAMILY AND
NATURAL RESOURCES
OFFICE
RULES AND ADMINISTRATION

Dear Friends of Fryeburg:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities. Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export-Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a

ALBANY, NY
Gabriel Diner, State Liaison
Albany, NY 12224
(518) 462-8292

PORTLAND, ME
100 Academy Street, Suite A
Portland, ME 04101
(207) 764-5121

SCARBOROUGH, ME
225 Park Road, Suite 10
Scarborough, ME 04107
(207) 594-1400

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.king.senate.gov>

United States Senate
WASHINGTON, DC 20510

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

Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life-saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town – and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll-free line at **1-800-432-1599** or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

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
84 US Route 1 Suite 1L
Scarborough, ME 04074
(207) 883-1588

1-800-432-1599
TOLL-FREE 24/7

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 J. Wadsworth

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

January 2016

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

Dear Friends and Neighbors,

It is an honor to serve you as your State Representative for House District 70. After a challenging first session in 2015, I look forward to working through the second session energized by what I was able to accomplish last year. It is my privilege to be your voice at the Capitol and I can assure you I will continue to work carefully and diligently on your behalf.

Currently I serve as the Republican Lead on the Energy, Utilities and Technology Committee. During the 1st session I've worked hard to ensure our state is considering all forms of electricity including, but not limited to hydro, natural gas, and biomass. This is recognition of the fact that it's going to take an entire effort to reduce our overall cost of energy as well as a continued focus on reducing our air pollution.

To do my job well, I will continue to send legislative updates e-mail and on facebook throughout the year to all who would like to stay informed as to current state news. If you wish to receive these updates, please contact me at Nathan.Wadsworth@legislature.maine.gov or like my page at facebook.com/NathanWadsworthDistrict70.

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

Sincerely,

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

Nathan J. Wadsworth
State Representative

127th Legislature
Senate of Maine
Senate District 19

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

Dear Friends and Neighbors:

I am so grateful that you've selected me to represent you in the Maine Senate for a third term. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of you and your neighbors, as well as for the great state of Maine. Please let me provide you with a recap of the first session of the 127th Legislature as well as my hopes for the second session, which will begin in January 2016.

The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so it is our responsibility and my solemn promise to work to expand economic opportunity for all Mainers. To this end, my fellow legislators and I accomplished a great deal during the first session of the 127th Legislature.

We passed a biennial budget that ensured that more Maine families received a tax cut than did in the "largest tax cut in Maine history" in 2011. That same budget stopped taxes on military pensions, restructured portions of our welfare system, increased funding for nursing homes, and put more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

I'm looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I serve in Augusta because I believe that I can have an impact on the direction of our district and state. As you know, more changes are necessary. During the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to putting my own energy into legislation that would lower your costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or senatorhamp@gmail.com if you have comments, questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Jim Hamper
State Senator, District 19



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

Paul R. LePage
GOVERNOR

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. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

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



PRINTED ON RECYCLED PAPER

TOWN MANAGERS REPORT FOR 2015

It is my pleasure to submit the annual Town Manager's Report to the citizens of Fryeburg. The Budget Committee and Selectmen were challenged this year with many fixed cost increases which resulted in a 6.9% increase from last year. Software licensing fees, worker's compensation and medical insurance were some of the fixed increases. The town report includes a budget summary to explain the budget appropriations recommended in the warrant articles. You will also find a copy of the June 30, 2015 audit report. Please don't hesitate to call me if you have questions relating to any of these documents.

The Town's Economic Development Committee continues to meet monthly and works toward making Fryeburg a business friendly community to do business. We were very proud to learn our application was 1 of 5 to be accepted and the first Town in Oxford County to be named "Certified Business-Friendly" by the Governor's office. You will be able to find Fryeburg's information by logging on to www.maine.gov/decd/.

The voters approved the revised Comprehensive Plan in November 2015. The committee spent over a year updating the Town's 15 year old plan.

We completed the road construction work on River Road. We also completed Phase 1 of the Union Hill Road reconstruction. With your approval of the funds needed for Union Hill and Kezar Lake Road, we will be able to complete Phase 2. Another half mile of Hemlock Bridge Road was almost completed last fall. We have a few things to finish this summer to complete that half mile just beyond Fern Lane. The work done on Hemlock Bridge Road has provided a solid base for travelers to safely use the road during mud season.

We will be asking for funding to purchase scales for the Transfer Station this year. Our hauling and disposal fees are based on the amount of tonnage we haul and dispose of, which is why it makes sense for us to be able to charge by the ton instead of by the yard. Scales will provide a more equitable system for all refuse disposed of for everyone. During the last two years we have seen a decrease in fees collected while seeing an increase in the tonnage hauled.

We have made some changes in the Public Works Department. Clyde Watson was hired in April 2016 to fill the full-time Public Works Director's position and Ira Ela was hired to fill the new position created for an Assistant Public Works Director. We eliminated two temporary positions hired from May through October and one temporary position hired from November through April. The Highway Department also includes three full-time workers.

I would like to thank all the Town Employees for jobs well done and all the Board and Committee members who volunteer their time to serve on the Town committees.

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

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.

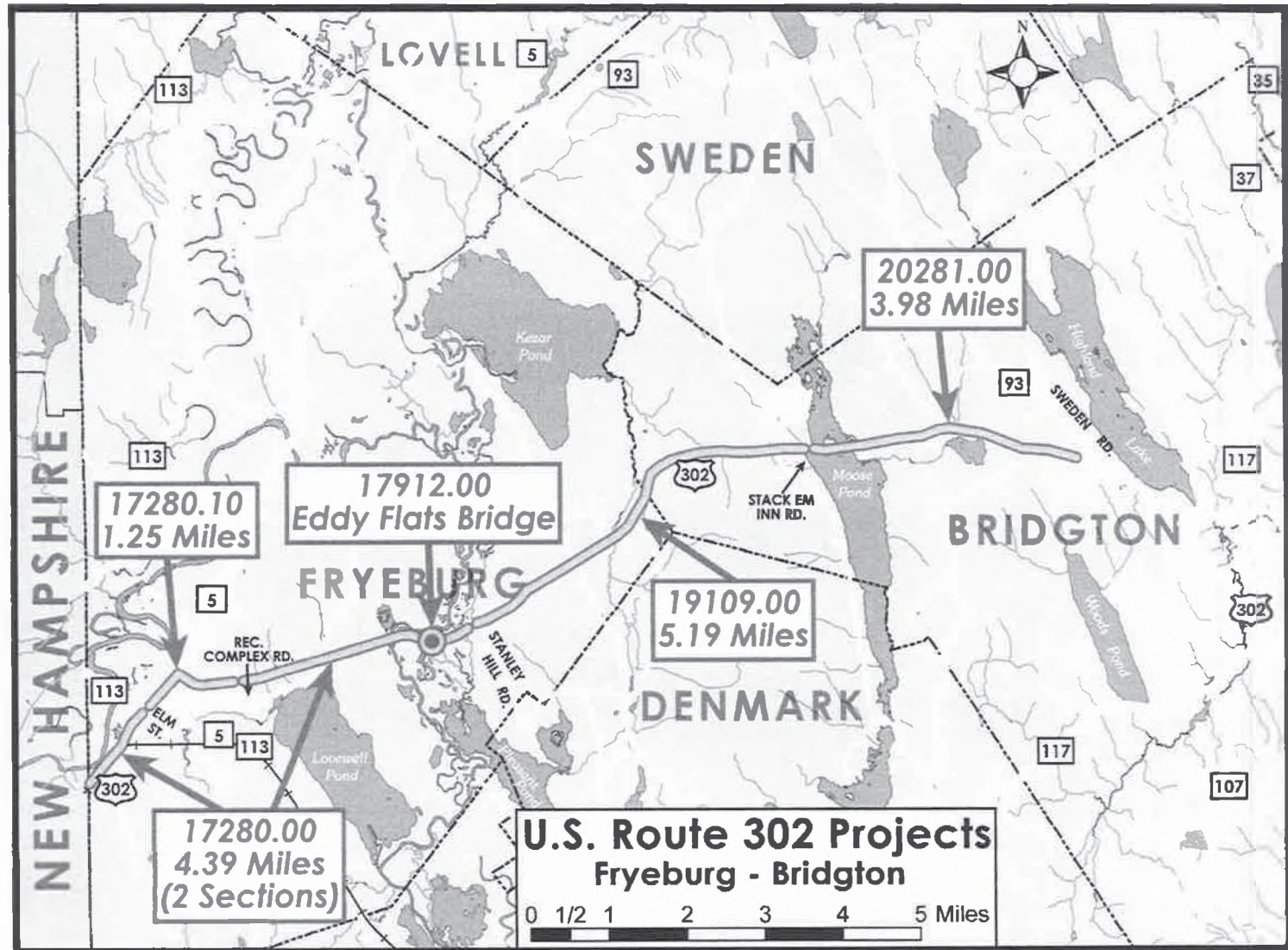
Proposed Advertise: Spring/Summer 2017
Construction Begin: Summer/Fall 2017
Construction Complete: Spring/Summer 2019

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



CERTIFIED BUSINESS FRIENDLY DESIGNATION

The Town of Fryeburg is excited to announce that it was awarded the designation of being a “Certified Business-Friendly Community” by the Department of Economic and Community Development. This program recognizes communities that provide services which encourage business development and growth. As part of this program, Fryeburg will be recognized on the DECD’s website, will receive 2 signs to mark the gateways of the Town, and will be noted as being a part of Maine’s Business Attraction Strategy. The following write-up will be included on the DECD website (<http://www.maine.gov/decd/cbfc/>):

“The Town of Fryeburg is ecstatic to be the first municipality in Oxford County to be designated as a Certified Business Friendly Community and is excited to continue to grow our wonderful community.

We are nestled between the municipalities of North Conway and Bridgton, and serve as a major gateway into the State of Maine. Larger cities such as Lewiston, Auburn, and Portland are only an hour away. Eastern Slope Regional Airport is located right in Fryeburg allowing for air travel to and from Fryeburg. Our location makes Fryeburg a promising town to relocate both businesses and families; the quality of life for its citizenry is comparable to none.

Fryeburg’s beautiful setting hosts a variety of recreational opportunities to be enjoyed. Whether it is a quick walk up Jockey Cap, a bike ride on the Mountain Division Rail Trail, a canoe trip down the Saco River, an afternoon enjoying the water on Lovewell Pond or Kezar Pond, or just a scenic drive taking in the mountain views and picturesque agricultural land, we are sure you will find plenty to do in your spare time.

Fryeburg is also home to the Fryeburg Academy, an independent secondary school that has boarding students from around the world, but which is open to local students; the Fryeburg Fair, the Leura Hill Eastman Performing Arts Center, the annual Northern New England Home, Garden, and Flower show; and numerous other events and cultural opportunities.

Our existing business inventory is an interesting mix of trades. Hunting Dearborn operates a large manufacturing facility that specializes in precision machining. HarMac Rebar and Steel is a large rebar fabrication facility that originated in Fryeburg. Both of these companies employ many skilled manufacturing professionals. Farming and agriculture is also a booming industry in Town with large acreage being dedicated to the growing of corns, potatoes, beans, turf, and trees.

There are several restaurants to choose from ranging from convenience food to fine dining. Additionally there are B&B’s and camping options available. Fryeburg’s shopping opportunities include grocery stores for necessities, a pharmacy, a farm stand full of local produce and products, and numerous local merchants carrying health food supplies, antiques, craft beers and wines, flowers, and locally made crafts. Fryeburg also hosts a variety of professional services including real estate firms, law offices, financial and banking institutions, and medical facilities including numerous fields of specialists along with general care.

With all of this in mind, we are sure that you will agree that Fryeburg is a great place to consider developing your business. Municipal staff and business leaders are committed to a business-friendly, pro-growth economic strategy focused on growing our commercial and manufacturing base while preserving our enviable quality of life.”

SELECTMENS REPORT FOR 2015

In the real world, you get a job, do your job and keep your job. In town politics you get your job, do your job and maybe keep your job. It has been a privilege to serve as your selectman for the last 6 years. I hope to continue in that capacity. Thank you for your support and trust.

Exciting things are coming in the next two or three years. Our current road bond will be paid off in 2018. This was the bond to rebuild Haleytown Road and Menotomy Road. This was money well spent.

As you all have noticed, we are getting a brand new addition to the Mollyocket Middle School, replacing the old C.A. Snow School. There was an effort to change the school funding formula which would have had a negative impact on Fryeburg. We fought to keep the formula as it was and your voting secured that process. The State will pay the difference for Fryeburg, Stow and Brownfield. Thank you for voting!

A new sidewalk will be constructed from the Academy to the Recreational Fields. There has been at least one accident already involving a student walking next to the highway with no defined sidewalk. We applied for and received a grant for 75% of this project, installation to be in 2017-18.

There has been, and is currently, a fund raising campaign for a recreation center at the Fryeburg Rec fields. This is being spearheaded by the Fryeburg Recreation, Inc. This will be a multi-purpose building suitable for hosting multiple programming for young and old alike. This has been a huge undertaking for a lot of dedicated individuals and I am sure we will all be proud of the finished product for years to come. Thank you Fryeburg Rec!

In closing, we could focus on some of the hardships and negative happenings that occur just as a fact of life, but we all seem to deal with these with great dignity and move forward. I choose at this time of reflection of the past year, to focus on our efforts that have provided the town with the best possible service and protection that you all rightly demand and deserve!

Rick Eastman
Chair, Board of Selectmen

ASSESSORS' REPORT FOR 2015

To the Citizens of the Town of Fryeburg:

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

2016 Property Tax Rate: \$16.00 Interest Rate: 7% Certified Ratio: 110%

Total taxable valuation of real estate: \$386,393,977

Total taxable valuation of personal property: \$18,883,838

Total value of exempt property: \$51,434,561

Homestead exemptions granted: 664 Veteran's exemptions granted: 106

Parcels classified as Tree Growth: 185 Parcels classified as Farmland & Open Space: 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. The base homestead exemption amount was increased for the upcoming tax year, per State law, from \$10,000 to \$15,000.

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

Respectfully submitted,
Katie Haley Assessors' Agent

LIBRARY REPORT FOR 2015

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

- Children's Summer Reading Program – 23 children read over their summer vacation
- Our annual book sale from May 1st through first week in October
- Participated with other local libraries in the "One Book One Valley" book discussion event
- Won a first place ribbon for our library's Fryeburg Fair Display
- The Library partnered with AARP's Free Tax Preparation volunteers from February thru April
- The library hosted AARP's Driver's Safety Course
- Friends of the Library "Read Aloud" Club met one Saturday
- Crooked River Adult Education offered eBook Reader class
- White Mountain Waldorf School presented a puppet show
- SeniorsPlus and Robert Harvey both offered Medicare programs during open enrollment
- Pequawket Kids Association children came to the library once a week for story time and crafts

The following figures are from library records during this year – July 1, 2014 to June 30, 2015:

Patron card holders	1,066	Number of people in the library	9,573
Patrons who borrowed	473	Library Programs attendance	332
Items Borrowed	9,939	Meeting Room use	596
Cataloged shelf items	10,193	Public computer use	945
New Resident cards issued	139	WIFI use in library	516
New Non-resident cards issued	25	Inter-Library Loan requests	306
New Portland Library cards issued	8		

Groups using our meeting room:

Tri County Mental Health, SeniorsPlus, Cards/Games Group, Crooked River Adult Education, Saco Valley Garden Club, 1st Light Home Care, Home Schoolers Group, Bill Ingram Vocational Rehabilitation, MSAD 72 Student Tutor, MSAD 72 Tutors Meeting, Spanish Lesson Teacher, and many individual uses for studying or taking online tests.

Please call (207) 935-2731 if you would like to reserve our meeting room during open hours.

Our on-going programs

Children's Storytime	Every Tuesday	1:00pm
Writer's Group	First and Third Wednesday each month	9:00 am
Book Discussion Group	Second Wednesday each month	10:00am

I want to offer a special thank-you to Betsy Marcello who helped set-up and take-down the library's Fryeburg Fair Display. I also want to say a special thank-you to Jennifer L'Hommedieu and Gage Fowler for their help during their summer break.

Our services include free WIFI, two public use computers, faxing, copying and Printing services, free Ancestry.com (genealogy search site) and Marvel (virtual library site), free Portland Public Library cards to resident library card holders (small fee for non-residents); inter-library loan services and, of course, books, audio books, DVDs to borrow and reference items for use in the library.

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

Respectfully Submitted,
Donnette Barnes, Librarian

CLERKS REPORT 2015

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

VITAL STATISTICS

MARRIAGES: 33

BIRTHS: 12

DEATHS: 45

ANIMAL WELFARE

MALE/FEMALE: 41

FEMALE SPAYED/MALE NEUTURED: 213

KENNELS: 47

<u>MOTOR VEHICLE TRANSACTIONS</u>	<u>2014</u>	<u>2015</u>
PASSENGER:	2547	2431
COMMERCIAL:	155	153
TRAILERS:	459	398
FARM:	58	57
MOTORCYCLES:	123	138
TITLE APPLICATIONS:	376	401
DUPLICATION REGISTRATIONS:	100	43
TRANSFERS:	205	242
SALES TAX FORMS:	640	640
BUSES:	10	10
TRANSIT PLATES:	49	65
EXCISE ONLY:	58	44

INLAND FISHERIES & WILDLIFE REGISTRATIONS

BOATS: 272

MILFOIL: 99

NON RES. ATV: 39

NON RES. SNOW MACHINES: 187

COMMERICAL BOATS: 1

ATV: 63

SNOW MACHINES: 184

LICENSES

FISHING: 133

FISHING ALIEN: 0

SALT WATER: 2

NON RES. FISHING: 32

HUNT/FISH COMBO: 70

NON RES. HUNT/FISH COMBO: 13

HUNT: 75

NON RES. HUNT: 16

ARCHERY/FISH COMBO: 0

ARCHERY: 12

NON RES. ARCHERY: 0

CROSSBOW: 3

JR. HUNT: 14

NON RES. JR. HUNT: 1

NON RES SMALL GAME: 2

NON RES. 3 DAY SMALL GAME: 1

MUZZLELOADING: 8

MIGRATORY WATERFOWL: 38

PHEASANT: 1

TURKEY: 25

BEAR PERMITS: 8

NON RES BEAR PERMIT: 0

COYOTE NIGHT HUNT: 12

1 DAY FISH: 9

3 DAY FISH: 18

7 DAY FISH: 13

15 DAY FISH: 4

JR. FISH: 2

MILITARY HUNT/FISH: 0

EXP. ARCHERY ANTLERED: 0

EXP. ARCHERY ANTLERLESS: 0

APPRENTICE HUNT: 2

3 DAY ATLANTIC SALMON : 0

OVER 70 LIFETIME: 8

NON RES. MUZZELLOADING: 1

RESIDENT SUPERPACK: 2

RESPECTFULLY SUBMITTED,
TOWN CLERK
THERESA G. SHAW

FRYEBURG RESCUE TOWN REPORT FOR 2015

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

2015 has come to a close on the books of Fryeburg Rescue. Fryeburg Rescue was requested for 833 calls in 2015, up 2.2% from 2014. The breakdown was as follows: Fryeburg 519; Brownfield 137; Lovell 90; Stow 25; and Chatham 30, others/mutual aid 32. 795 of these calls were emergency response, 26 were for standbys, 8 were for transfers, and 4 were for Paramedic intercepts. Unfortunately 9 patients were deceased. We transported 497 patients.

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 inch. These can be purchased for \$15.00 and we will be glad to help you put this 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 2015 calendar year were the following (New officers will be voted on in February 2016 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 2016 Calendar Year Are:

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

Other Board Members-Bill Kane, Michael Hatch, Joann Sparks and Julie Ontengco

Anyone willing to contribute to Fryeburg Rescue can send their donations to Fryeburg Rescue, P.O. Box 177, Fryeburg Maine 04037.

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 2015

POLICE DEPARTMENT REPORT FOR 2015

To the citizens of Fryeburg,

It is with great honor that I present to you the 2015 report on behalf of your Fryeburg Police Department. Several personnel and operational changes were made during 2015 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 2015, Fryeburg Police Department was comprised of 6 fulltime officers and 12 reserve officers. Much of 2015 was filled with staffing challenges and personnel transitions. Despite our staffing challenges we continued to provide uninterrupted police service.

As part of our ongoing commitment to fostering a healthy and positive relationship with our youth, we have continued with our KIDZ-TIX program in 2015. 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>) 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. Please feel free to browse our site to find out the latest news reports, personnel changes, or links to other agencies. We have also developed a citizen survey system in 2015 as part of our quality control. Many citizens have received phone calls regarding their experience with the officer.

We were able to obtain and upgrade some much needed equipment in 2015 through grants and generous donations. Through the Department of Justice Grant we were able to maintain new body armor for our officers. Through the Good Neighbors Grant, Poland Spring outfitted the Police Department with two new body cameras to help reduce liability and enhance accountability. Our officers were equipped with new winter jackets in 2015 with the assistance of the Bryne-Jag Grant. We were awarded two new cruiser cameras through the Bureau of Highway Safety Grant as well as new portable radios for our officers through the Homeland Security Grant. All of the above mentioned grants are used to supplement our equipment budget.

Saco River Patrol was another success this year. Though 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.

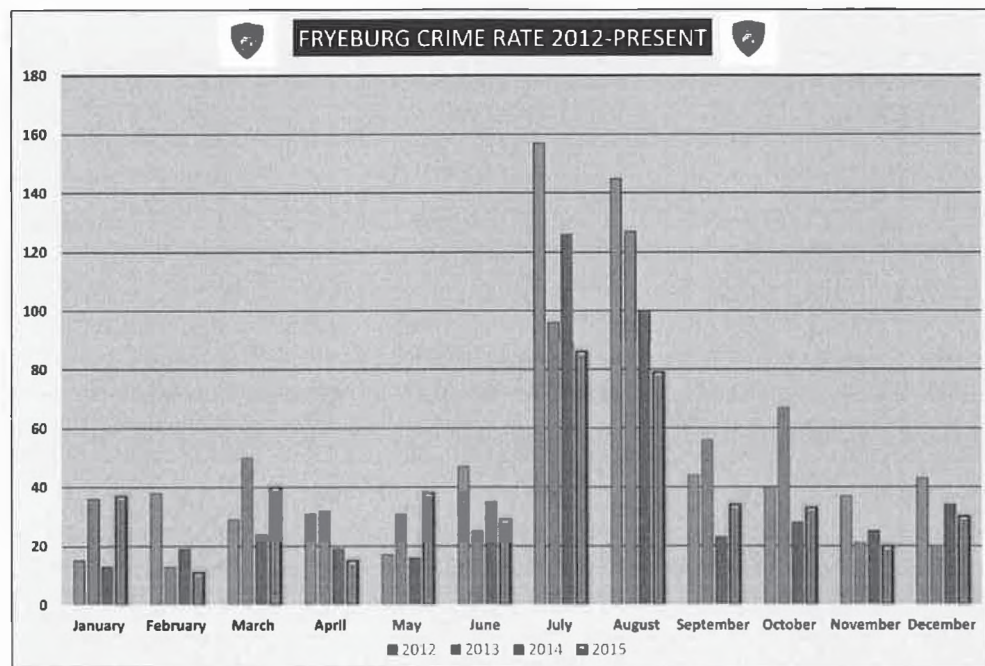
In closing, although we face many challenges, I am very optimistic that we can continue to reduce crime over the long-term. With the proper personnel and effective policing strategies which allow us to be in the right places at the right times, our future of working together can produce results that 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.

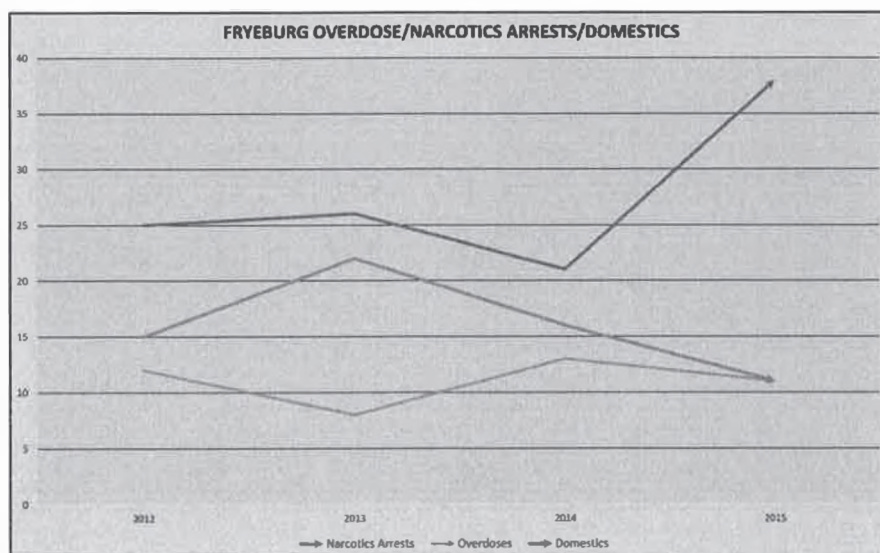
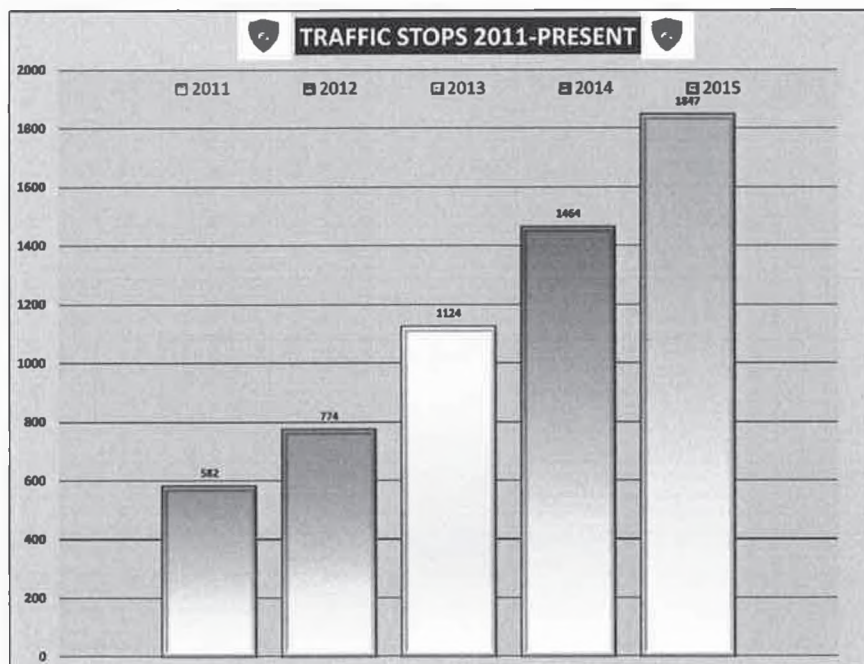
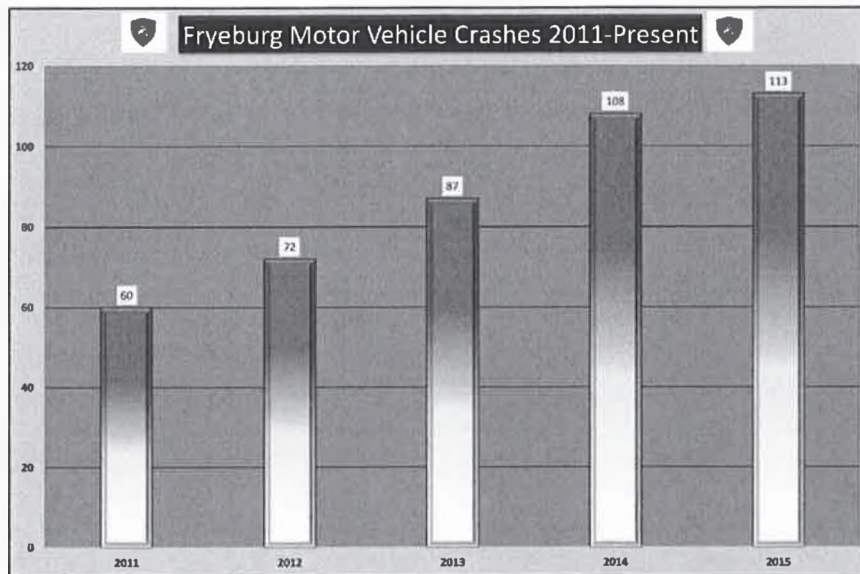
I want to thank the officers of the Fryeburg Police Department for their continued dedication, service and commitment to the citizens of Fryeburg. We will continue to be transparent through our media partners, accountable for our own actions, and provide quality police services you can be proud of.

Respectfully Submitted,

Joshua J. Potvin
Chief of Police

2015 Cruisers





RECREATION DEPARTMENT REPORT FOR 2015

To the Town of Fryeburg Residents,

I usually take this opportunity to talk about the previous year but I'm also very excited to talk about this upcoming year as well.

First, let's talk about this past year. All of our K-6 youth programming went very smoothly and our numbers remain solid despite the declining school numbers. We at Fryeburg Recreation always get numerous thanks and compliments about their experiences in the program. Well I'm here to tell you all of the credit goes to the many volunteers that donate their time and energy to either coach a team, help fund raise, or run a event such as our Halloween Haunted Hay Ride. Without you we are not as strong as we are today; thank you very much for all your efforts.

I would also like to single out one volunteer in particular from the past couple of years. Jimmy Oliver will, at least a couple days a week, arrive at our recreation fields driving his own mower to help maintain the fields. He is famous for his creative patterns that he will create while mowing; sometimes we will see him going in big circles or in a crisscross motion. He is always willing to jump into any project we might have to lend a helping hand. Please help me in thanking him for his many hours he gives to us when you see him around town. I would also like thank our Pickle Ball players for helping out again at the Fryeburg Fair.

There are many things to look forward to in this upcoming year. I have been tasked in taking over the 4th of July parade this year and my hopes in doing so are to offer fireworks and other forms of entertainment for the 4th also. My hopes are that this will offer new and exciting memories for all that attend. Please keep checking our website www.fryeburgrec.com for any and all updates. You may also catch us on Facebook.

It will also be a very busy year at our fields as we will begin construction on our new Community Facility. This is a much needed building for our town and it will allow us to expand our services in many different ways. It is for sure a very exciting time to be involved in recreation.

Thank you all again for your continued support.

Your Recreation Director,
Rick Buzzell

REGISTRAR OF VOTERS REPORT FOR 2015

The Registrar of Voters participated in the following from July 1, 2014 though June 30, 2015:

September 4, 2014 - Special Town Meeting	November 4, 2014 - General Election
January 22, 2015 - Special Town Meeting	May 27, 2015- MSAD 72 School Budget
June 09, 2015- Municipal Election	June 11, 2015- Town Meeting- Business Portion

The current registered voters as of June 30, 2015 are broken down as follows:
Democrats- 631 Republicans- 775 Green- 134 Unenrolled- 1191
Total Registered Voters: 2731

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

SACO VALLEY FIRE DEPARTMENT REPORT FOR 2015

To the residents of Stow, Fryeburg, & Chatham,

Our volunteer members meet monthly on the first Monday of the month. If it is a holiday the meetings will be held on the first Tuesday of the month. Also our regular training night is the third Monday of the month, again providing it is not a holiday.

In addition to receiving funding from the Towns, we conduct two fundraising activities annually. A pancake breakfast on the second Sunday in February and the Chicken BBQ on the second Saturday in August. We hope to see you there!

We strive to offset the high cost of equipment with our bottle drive. We collect returnable bottles and cans for the purchase of air packs and related equipment. Since 2007 we have bought 6 air pack bottles at a cost of \$900 each entirely with funds raised through the bottle drive.

We are always trying to keep our cost to the Towns as low as practical as is reflected in this year's budget request. This is possible with the generous support of our community.

Please continue to use smoke detectors and CO alarms and be careful with all of your fires. Remember, outdoor burning requires a burning permit.

Thank you for your continued support,
The Membership of Saco Valley Fire Association

The 45 calls our department responded to are listed below				
	Fryeburg	Stow	Chatham	Totals
Woods	xx			2
Traffic Control	xx			2
Rescue Assist	x	x		2
Propane	xxx			3
Alarm Activation	xx	x	xx	5
Motor Vehicle Accident	xxx	xx	x	6
Structures	xxx	xx		5
Electrical Distribution	xxxxxx	xxxx	xx	12
Carry Outs		x		1
Illegal Burns	xx			2
Furnace Malfunction	x			1
Mutual Aid Standby	x			1
Snow Machine	xx	x		3
Totals	28	12	5	45

CODE ENFORCEMENT OFFICER REPORT FOR 2015

To the citizens of the Town of Fryeburg:

Once again, I am happy to report to you the Code Enforcement activities that took place in 2015. There were a total of 59 building permits issued, mostly for renovations, additions, and accessory structures. There were 5 building permits issued for new home construction. There were 20 internal and 32 external plumbing permits issued. The number of building and plumbing permits issued has varied slightly over the last 5 years but remain relatively constant. Hopefully the next year will bring more activity as the economy continues to rebound.

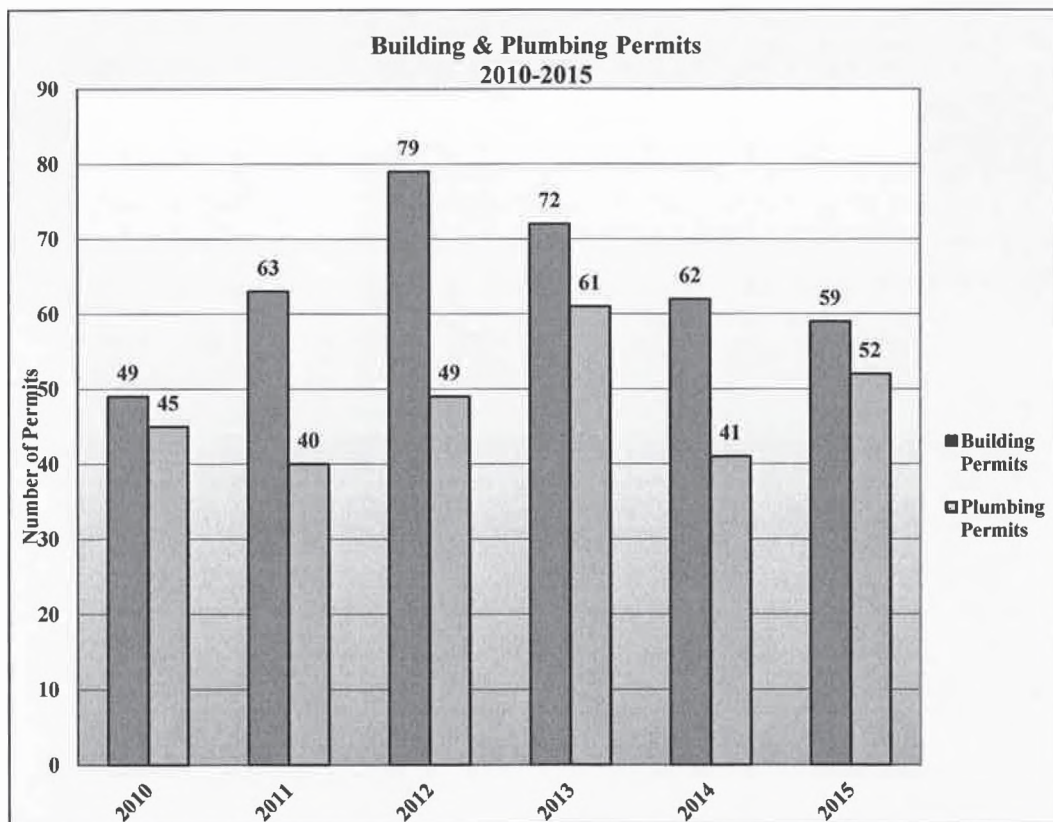
As is the case each year, there were numerous violations of the Land Use Ordinance. The nature of the violations involved many different issues including Shoreland Zoning violations, completing work without a permit, illegal junkyards, septic issues, and health and safety issues. Inspections regarding 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.

Last year, I reported about various ongoing planning efforts that I was lucky to be a part of, including updating the Land Use Ordinance and the Comprehensive Plan. With the passing of ordinance updates at the 2015 Town Meeting and the passing of the Comprehensive Plan updates in November, the Planning Board is busy working on further revisions to the Land Use Ordinance. This is a document that needs constant review and updates, either to meet State statutes or to ensure that development in Fryeburg is appropriately located and designed. I urge residents to attend public hearings of the Planning Board to comment on proposed ordinance revisions or to stop in to my office for more information.

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

Respectfully submitted,

Katie Haley, Code Enforcement Officer & Local Plumbing Inspector



FRYEBURG FIRE DEPARTMENT REPORT FOR 2015

This year the Fire Department responded to a total of 130 calls which is about average for the department. We had 3 members move out of the area but we had 2 new members come on board, so we still maintain a roster of 28 firefighters.

This year the department decided to replace our 6 wheeler with a side by side; in order to do that we needed to come up with the money to purchase it. We raffled off our 1952 Jeep Willy's to come up with the money needed and the rest was generously donated by Poland Spring. The side by side will be used to transport firefighters and equipment into woods fires and for search and rescue. The Jeep raffle went well and the winner was Tom Cunningham from Rhode Island.

This year we also put in for a grant through Homeland security for swift water rescue gear and training and we were awarded \$12,560.50 for that purpose. We look forward to training this spring.

In August we decided that we were out growing our storage shed and needed to replace it with a larger one. In the search for a storage container we found one which was donated to the department by Doug Albert. We want to thank Doug for the donation. It is just what we needed. We also want to thank Gay Kiesman for donating and installing the shelving.

Last budget season we were looking to replace Engine #96 (a 1987 International) due to pump issues and the age, but after some research we found that the age did not reflect the ISO rating. After discovering that we had the International dealer check the truck over and was determined that it only needed a few small repairs. Northeast Emergency Co. found the problem with the pump and was able to repair it for \$5,500, whereas a new truck would have been around \$285,000. Our goal is to get another 10 years or more out of this truck and I think we should be able to meet that goal.

This year Clyde Watson and crew stepped down from running the annual car show and Eric & Michelle Meltzer and crew took over and did a great job. The name of the show has changed but the goal is the same: to donate the proceeds to Jen's Friends in memory of Lee & Joan Day. In 2015, we were able to give Jen's Friends all of the proceeds from the show which totaled \$2,210.

This is a recap of the year and I am sure I missed a few items. Along with these noted items, the crew has put a lot of time in responding to calls, meetings and trainings. As always I would like to thank all of the firefighters for their commitment to the department and their families for allowing them to spend the time away from home to do so. I would like to also thank the Mulford Fund for all they do for the department and the community; without their help, our budget would be higher than it is. If you have any questions or concerns please stop by the department or give me a call.

Lastly, remember that when you clean out your woodstove, the ashes stay hot for days so use a metal bucket and dispose of the hot ashes properly.

Sincerely,
Ozzie Sheaff, Fire Chief

ECONOMIC DEVELOPMENT COMMITTEE REPORT FOR 2015

Mission: The Fryeburg Economic Development Committee is committed to capitalizing on the opportunities for new business growth in synchronization with local entities while ensuring the preservation and uniqueness of Fryeburg. The committee will promote an economic climate that supports job creation, long term success, increased tax base, and improved quality of life.

Committee Members: Janice Crawford, Chair, Nancy Kiesman, MAL, David Chaffee, FBA Rep., Rick Eastman and Jeff Cox, Selectmen, Sharon Jackson, Town Manager, Mia Purcell, Community Concepts Finance Corporation and Katie Haley, Code Enforcement Officer

The Town of Fryeburg Economic Development Committee was established by unanimous vote of the Selectman as noted in the Nov. 20, 2014 minutes with a request for citizen involvement through application. Prior to this official designation Glen Holmes and Mia Purcell facilitated meetings with Town Selectmen, Town Manager, and Fryeburg Business Association members to begin work related to promoting economic development. Highlights of that work include: Creating "A Guide to Doing Business in Fryeburg", by Katie Haley, collaboration with MWVEC, MWVRC, Community Concepts and educational institutions and exploring the possibility of creating an Economic Development Committee to guide the Town of Fryeburg.

The first official meeting of the Town of Fryeburg EDC was held on May 11, 2015. At this meeting it was determined who would serve in what capacity and that the meetings would be held on the fourth Monday of every month at the Town Office at 6:00 PM unless otherwise noted.

Since that inaugural meeting the committee has met with:

8/24/15 - Kent Pigeon, Planning Board Chairman presented Land Use Ordinance Workshop.

9/28/15 - Diane Jackson, Governor's Account Executive with Department of Economic and Community Development and Ashley Pringle, Director of Client Services for Maine & Company.

10/26/15 - Katie Haley Town of Fryeburg Code Enforcement Officer presented an overview of the 2015 Municipal Valuation Return.

12/14/15 - William Reilly of Chaffee/Reilly, Maine Real Estate Network presented his view that the Route 302 corridor between Fryeburg and Bridgton was the most likely area for commercial growth.

Each committee member has chosen the following projects for May 11, 2015- June 16, 2016:

Donna Woodward is managing the plan for improving the appearance of two gateways into Fryeburg. We hope to improve the entrance to Fryeburg from NH on Rt. 302 and the entrance to Fryeburg from Bridgton, ME.

David Chaffee has conducted an Asset Mapping process to provide the information needed to create fulfillment pieces requested by the Diane Jackson of the Dept. of Economic and Community Development and Ashley Pringle, Director of Client Services for Maine and Company. Both of these representatives are an integral part of locating businesses who may like to move to Fryeburg and fit our Comprehensive Plan goals.

Janice Crawford, through the Fryeburg Business Association, has developed a Tourism Marketing Plan in an effort to have Fryeburg gain the exposure it is due through the Maine Department of Tourism, Maine Lakes and Mountains Region and Maine Tourism Association. A Tourism summit was held on January 27th at the Leura Hill Eastman Performing Art Center with representatives from these three organizations.

Nancy Kiesman, with assistance from Mia Purcell, is continually searching for grants that will help us in the EDC's endeavors.

Katie Haley completed the application for “Certified Business Friendly” community.

Various members of the committee are charged with staying informed about the Fryeburg Airport, Fryeburg Recreation, MWV Economic Council, Oxford County Commissioners, MSAD 72, MWV Regional Collaborative, MWV Preservation Association and Community Concepts in order to take advantage of opportunities for partnering on a project, marketing the town and improving our services.

Respectfully Submitted,
Janice Crawford, Chair

EASTERN SLOPES AIRPORT AUTHORITY REPORT FOR 2015

The Eastern Slopes Airport Authority (ESAA) strongly appreciates the support of the Town Of Fryeburg! With this support and support of a number of other neighboring towns, and the Mulford Foundation, ESAA has had a good year, financially, and programmatically.

Availability of the new Jet Fuel Facility has brought a greater number of business and recreational users to the airport. The Maine and New Hampshire State and Federal legislators have expressed strong interest in the growth of ESAA and are working both to secure its future and to find ways for strong infrastructure support.

A new Strategic Planning effort is nearly complete, and has established several steps toward airport growth and expansion of support. The key initiatives in the plan are as follows:

1. Improvement of the Town-owned access road to the airport
2. Implementation of an FAA grant to reconstruct the main access apron to accommodate increased use and jet planes
3. Planning and first steps toward construction of a hanger to accommodate jets and larger business prop aircraft, along with an office and support facility.
4. Outreach to communities, foundations and grant organizations to assure funding beyond available FAA grants
5. An ESAA website, and expanded communications with users and neighboring jurisdictions

The ESAA Executive Committee and Board have been quite active, and we are pleased to have included Town Manager Sharon Jackson in our meetings and planning activities. We look forward to another strong year and growth in the years ahead.

Don Thibodeau, ESAA Chairman

BOARD OF APPEALS REPORT FOR 2015

It is my honor to serve once again as Chairman of the Board of Appeals for the year 2015 and 2016. In the year of 2015, the Board of Appeals met on four occasions. We had one variance request and two appeals that were acted upon.

We are here to serve the public of Fryeburg 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 2015

From sledding, music events, weddings, fairs and the Memorial Day Observance, the park was enjoyed by many people in 2015. The arrival of Santa and the traditional tree lighting highlights the Christmas season. The year the lights on the big Norway Spruce opposite River Street were spectacular.

Many thanks to Sharon Jackson and the Town crews for keeping Bradley Park looking beautiful all year long.

Thanks to the Bradley Park Committee members: John Kramer, Richard Andrews, Cathy Trumbull (Secretary), David Smith, Webster Fox, Stephanie Hastings, Brenda Thibodeau, Kristen McDermott, & Barbara Lawrence.

Respectfully submitted,
George Weston, Chairman

PARKS COMMITTEE REPORT FOR 2015

The Parks Committee completed their fundraising for the improvements at Graustein Park. A total of 46,000 dollars was raised from foundations, local businesses and individuals, resulting in recoating of the tennis courts, new nets, new playground equipment, and some cutting of dangerous trees. New benches were placed at the area along with some picnic tables.

We are now working on fund raising to purchase a 1.3 acre lot adjacent to Weston's Beach to ensure access to the beach for the future. Other than that we continue to monitor the parks and work with Public Works to keep them in good condition for all to enjoy.

Respectfully submitted,
Richard Krasker

CEMETERY REPORT FOR 2015

Clean-up, mowing and routine maintenance was done on the cemeteries by the Highway Department and summer crew. Work has been completed in all town cemeteries where stones needing attention were repaired and re-set.

The selectmen unanimously voted to replace the entire fence at the Village Cemetery. We went the extra mile with this fence hoping it will last a long time with no maintenance. This historic cemetery is a landmark. Limbo has been honored along with our veterans and other ancestors.

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, Barbara Lawrence, Richard Andrews II

TREE WARDEN REPORT FOR 2015

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

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

BUDGET COMMITTEE REPORT FOR 2015

The Budget Committee members were responsible for reviewing all proposed budgets for each town department. While reviewing the budgets, it was pretty tough to see some of them with a big increase from last year. We all kept in mind to try and keep the tax rate down but it isn't always possible. At the time of the budget committee vote on the department budgets we didn't have the numbers from the State nor did we have the school district budget.

Respectfully Submitted,

Patrick Emery, Chair

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

February 1, 2016

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, 2015 to December 31, 2015.

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 2012-2015 for your municipality.

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

Sincerely,

A handwritten signature in black ink that reads "Wayne J. Gallant". The signature is written in a cursive style with a large, stylized 'W' and 'G'.

Wayne J. Gallant
Sheriff



Oxford County Sheriff's Office

Law Total Incident Report, by Location, Nature

Location: Fryeburg, Maine

<u>Nature of Incident</u>	<u>Total Incidents</u>
Agency Assistance	39
Burglar Alarm	1
Animal Problem	7
Assault	2
Citizen Assist	1
Civil Complaint	2
Criminal Mischief	1
Domestic Problem	1
Drug Info/Statistics	2
Controlled Substance Problem	1
DUI Alcohol or Drugs	1
TELEPHONE HANG UP CALL	2
Domestic	1
Intoxicated Person	3
Lost Dog	1
Operating After Suspension	1
Drug Overdose	1
Service Of Papers	1
Traffic Accident w/ Damage	3
Inspection/Towing	1
Traffic Accident, w/ Injuries	5
Request Officer	3
Subpoena Service	2
Suspicious Person/Circumstance	1
Traffic Hazard	1
Traffic Violation	5
Traffic Stop	1
Trespassing	1
Unwanted Tenant	2
Vehicle Off Rd	1
Arrest Warrant	2
Weapon Offense	3
Welfare Check	1
Total Incidents for This Location	100

Total reported: 100

Report Includes:

All dates between `00:00:00 01/01/15` and `23:59:59 12/31/15`, All agencies matching `0900`, All natures, All locations matching `FRYBG`, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



Oxford County Sheriff's Office

Law Incident Analysis, Time Reported

Location: FRYBG

Hour:	Monday:	Tuesday:	Wednesday:	Thursday:	Friday:	Saturday:	Sunday:	Total:
00:00-00:59	2	0	0	1	1	1	2	7
01:00-01:59	0	0	0	0	1	3	0	4
02:00-02:59	0	0	0	0	0	0	1	1
03:00-03:59	0	0	0	0	0	0	0	0
04:00-04:59	0	0	0	0	0	1	0	1
05:00-05:59	0	0	0	0	0	0	0	0
06:00-06:59	0	0	0	0	0	0	0	0
07:00-07:59	0	0	0	0	0	0	0	0
08:00-08:59	0	0	1	1	0	1	0	3
09:00-09:59	0	0	0	0	1	0	0	1
10:00-10:59	0	2	0	0	0	0	0	2
11:00-11:59	0	1	0	1	0	1	0	3
12:00-12:59	1	0	1	0	0	0	0	2
13:00-13:59	0	1	0	0	0	0	1	2
14:00-14:59	0	0	3	1	1	0	0	5
15:00-15:59	0	0	0	1	2	2	2	7
16:00-16:59	1	1	0	0	1	0	3	6
17:00-17:59	0	3	0	1	0	7	0	11
18:00-18:59	0	0	3	1	1	5	2	12
19:00-19:59	1	0	3	0	3	1	1	9
20:00-20:59	3	0	3	0	2	0	2	10
21:00-21:59	1	1	0	1	1	1	0	5
22:00-22:59	0	0	1	1	2	0	1	5
23:00-23:59	0	0	0	1	3	0	0	4
loc tots by day:	9	9	15	10	19	23	15	100
Grand tots by day:	9	9	15	10	19	23	15	100

Report Includes:

All dates between '00:00:00 01/01/15' and '23:59:59 12/31/15', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'FRYBG'

TOTAL EMS and FIRE CALLS FOR SERVICE by YEAR and TOWN									
TOWN	2012 EMS	2013 EMS	2014 EMS	2015 EMS		2012 FIRE	2013 FIRE	2014 FIRE	2015 FIRE
Albany Twp	27	40	37	35		11	15	7	21
Andover	67	60	82	176		27	28	28	26
Bethel	245	284	313	318		100	116	107	109
Brownfield	111	119	115	134		40	45	49	48
Buckfield	152	171	148	152		56	54	50	56
Byron	6	8	16	13		5	1	9	13
Canton	185	214	214	251		48	54	47	35
Denmark	69	98	95	75		46	39	52	32
Dixfield	192	280	207	231		36	63	45	53
Fryeburg	372	442	438	452		105	136	142	128
Gilead	25	23	32	20		11	14	20	11
Greenwood	75	81	113	4		60	55	28	28
Hanover	8	12	21	105		9	11	11	2
Hartford	63	73	68	14		19	24	31	13
Hebron	53	63	67	79		29	43	40	55
Hiram	6	21	54	71		7	8	19	22
Lincoln PInt	1	3	3	4		1	1	0	4
Lovell	81	93	125	97		45	47	59	47
Magalloway PInt	1	1	0	1		0	0	0	0
Mexico	335	295	358	400		78	83	62	71
Milton	7	6	16	6		2	3	2	2
Newry	52	66	67	75		43	37	66	41
Norway	574	641	649	746		134	186	163	181
Otisfield	124	99	157	134		79	57	50	54
Oxford	426	524	558	576		157	174	186	201
Paris	778	865	948	1064		220	260	262	199
Peru	124	127	130	100		39	59	45	42
Porter	5	22	27	47		2	11	13	23
Roxbury	33	35	33	30		18	12	18	14
Rumford	1004	1065	1201	1297		274	301	269	191
Stoneham	15	26	27	39		7	8	8	6
Stow	37	28	17	27		11	18	5	13
Sumner	58	67	83	73		31	43	33	38
Sweden	15	22	32	21		11	25	13	9
Upton	8	4	3	6		3	3	0	2
Waterford	122	169	169	179		27	53	32	42
Westparis	274	277	297	340		56	70	40	61
Woodstock	102	114	139	244		70	100	53	48
TOTALS	5805	6498	7022	7601		1906	2242	2057	1920

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 on the Commission. The Alternate position is currently vacant. 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 concluded our fifteenth successful season of our Saco River Basin Water Quality Monitoring Program in September, 2015. Currently, we have over 10 volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity 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 35 different locations during the months of May through September. All of the information relating to the past fifteen 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 filling the alternate position 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.

UNPAID TAXES

2015 Unpaid taxes

ABUSAMRA, LYNDA C.	3,783.15 *	EATON, CYNTHIA	626.67
ACCARDI, NICHOLAS & LORETTA	21.56 **	EFFINGER, ROBERT	1,013.45 **
ADAMS, DAVID M. & CONNIE	1344.67 **	EMERY, DENNIS W	1,803.68 **
ALDEN, ERNEST E	1,172.14 **	ESPINOLA, DAWN	125.28
ALDEN, ERNEST E	1,005.02 **	FAHEY, KEVIN B & JESSICA P	4037.70
ALLEN, THOMAS	527.77 **	FEDERAL HOME LOAN MORTGAG	1376.49 **
ANDERSON, ROBERT A	33.16 **	CORP	
BAKER, MATHEW &	1,132.09 **	FERGUSON, DAWN H	3,659.60 *
BARROWS, DAWN	533.20 **	FRASER, ALYCE 1998 REALTY TR	1242.81 **
BARTLETT, RALPH L.	745.04	FRASER, ROBERT D	214.45 **
BEAN, MARCIE JO	677.54	FRASER, ROBERT D	90.11 **
BERUBE, EUGENE A.	311.91 **	GEUSS, SADA M	29.60 **
BILLINGS, SHERRI DIANE	1,313.52 **	GILMAN, KAREN L	2,920.63 **
BOUCHER, BURNHAM R	1200.58	GORTON, SUE E	3608.29 **
BOVIN, RONDA	2682.00 **	GRAMES, FRANCIS	1,403.23
BRINE, HAROLD L. & MARION	2327.31 **	GRAVES, CLIFFORD R & WENDY	1,402.92 **
BROOKS, EDWIN & SHARON	12.28 **	GRAVES, SUSAN J	1590.05 **
BROWN, DAVID E	802.68 **	GREEKE, DANIEL S.	756.04 **
BROWN, DONNA	610.35 *	GURNEY, JEREMY	1071.26
BROWN, KEVIN M & AMY L	1237.21 **	GUSHEE, ELAINE, ESTATE OF	1479.30
BRYAN, KIMBERLEE & O'NEIL,	314.03 **	GUSHEE, ELAINE, ESTATE OF	2,121.97
TAMSEN		HALL, CLIFFORD	360.29
BURKE, LAURA L	674.44	HALL, CLIFFORD	368.35
BURNHAM, PETER E. & KIMBERLY J	650.94 *	HALL, CLIFFORD	381.33
BUTTERS, CARLA	1815.74 **	HALL, CLIFFORD	377.46
BUTTERS, ROBERT J. & BETTY C.	34.39 **	HALL, CLIFFORD	366.34
CAPRA, PAULINE T.	354.05	HALL, CLIFFORD	365.32
CARIGNAN, JOSEPH A	3175.13 **	HALL, CLIFFORD	365.32
CASTEEL, ROBERT B, C/O STEVEN	1,117.24	HALL, CLIFFORD	364.33
CASTEEL		HALL, CLIFFORD	371.02
CHAFFEE, DAVID K.	20.43 **	HALL, JR., EDWARD C. & NORMA	2,026.80
CHANDLER, TIMOTHY & SYLVIA	13.54 **	HALL, LISA F & CLIFFORD R	2,592.63 **
CHAPLIN, EVELYN	937.45 **	HALTOF, PATRICIA	3,784.56 **
CHASE, MERWIN C	1583.97	HAMLIN, DANIEL M	815.91 **
CHASE, MERWIN C. & ETHEL	1809.85	HANNAN, CHERYL	1,529.14 **
CONNELLY, WILLIAM	251.47 **	HARGREAVES, DAVID A. & ELIZ	47.19 **
COOK, RONALD L.	2827.51 **	HATCH, DAVID S. SR & DONNA M	485.69 **
CROCKER, BENAMIN F	902.97 *	HATHAWAY, DANIEL W & KATHI	2,811.92
CURRIE, JOSHUA	1980.94	HERITAGE OPERATING LP	13.26 **
CURTAIN, LEONARD	1,037.91 **	HEWSON, CAROL A	266.53 **
DAVIDSON, DONALD S.	1767.12 *	HIBBERT, PATRICIA A	3791.48
DEFIORE, KATHERINE R	730.68 *	HILL, DOROTHY C & MARY E	2,312.36
DOUCETTE, JOHN M	20.79 **	HILL, JOAN	682.25
DOUGLASS, DEAN K	1745.46	HILL, JONATHAN & SUZANNE M.	2,742.87 **
DOUGLASS, ERIC B.	869.78	HILL, ROBERT L & RICHARD B	692.38 **
DUNHAM, FRANCES	2882.06 **	HILL, SHANE M	3,462.54
EASTMAN, DAVID C & ROXANNE	678.74 *	HINKLEY, DIANA L	520.53
EASTMAN, DOROTHY	1,730.19	HINKLEY, DIANA L	2,084.35
EASTMAN, GORDON	220.97	HINKLEY, DIANA L	1,669.90

* Partial Payment

** Paid after the close of books: June 30, 2015

UNPAID TAXES

2015 Unpaid taxes			
HOLDEN, GARY R	13.53	OWB REO LLC	1,955.75
HSCB BANK USA INDENTURE	1,399.12 **	PANTALIERE, JUDITH ANN	2,150.48
TRUSTEE FOR THE REGISTERED		PARENT, SANDRA	533.96
HUSKA, JEFFREY D. & JULIA L.	911.34	PARSONS & SONS LUMBER CO, M	26.44 **
HUSSEY, JUSTIN S & JOLIE A	34.57 **	PATTERSON, BRIAN R & NANCY I	13.24 **
HUTCHINS, MARY ANN & HUTCHIN	689.50 *	PATTERSON, MAURICE H & ANDI	1,192.61 **
EDWARD S.		PENNIMAN, BRUCE	1,040.93 **
HUTCHINS, SCOTT B	45.89 **	PENSCO TRUST CO.	536.85
IACOZILI, SANDRA & CARL	1,108.53 **	PENSCO TRUST CO.	536.21
JARVIS, HELEN R. C/O GWEN	4,996.68 *	PERRY, SHEILA M	13.23 **
ANDERSON		PETRO, ELLEN MARIE	903.66 **
JOSEPHS, PAUL R.	1,544.18 **	PORTER, JAMES M & RACHELL	5,257.19
KARUZIS, MICHAEL & KELLY	2,975.50	PREBLE, GAIL E.	1,362.22
KATSIGIANNIS, LEONIDAS & ERINI	3,368.05	QUIGLEY, CHRISTY A.	12.45 **
KILEY, BARTHOLOMEW	2,901.68 *	QUIGLEY, CHRISTY A.	12.03 **
KILEY, JEREMY J	921.30 **	RAFFERTY, JOSEPH E. JR.	4,619.99
KINGSLEY, DOUGLAS C & COLEEN	2,266.33 *	RANGER, THOMAS & PERLEY W	1,490.60
KRUSE, JOHN R. & MARJORIE	4,707.30 *	RIDLON, PRESTON B	982.39
LABONTE, ALBERT J	1,832.39	ROBBINS, WILLIAM W & ADRIEN	832.75
LABONTE, ALBERT J	3,174.21	ROBBINS, WILLIAM W & ADRIEN	3,404.19
LABONTE, ALBERT J & DOROTHY R	2,149.09	ROBBLEE, RAYMOND A.	1,486.35
LABONTE, ALBERT J.	692.72	ROLFE, LAURIE	3,139.69 **
LABONTE, ALBERT J.	506.02	ROSS-FITZGIBBONS, MARGARET	541.04
LABONTE, JUDITH TRUST	692.72	ROSS-FITZGIBBONS, MARGARET	654.38
LABONTE, JUDITH TRUST	422.16	ROSS-FITZGIBBONS, MARGARET	7,164.80
LAMBY, RICHARD	1,027.56 **	AL TRUSTEES	
LEPINE, THOMAS	112.49 **	ROTA, MELISSA K.	3,877.41
LIGHT, RONALD ARTHUR	399.36 *	RUMBA, JANIS & DZIDRA	47.58 **
LIPSON, JUSTIN S.	1,608.42	RUMBA, JANIS & DZIDRA	503.51 **
LORD, ROGER P & JULIE L	1,232.89 **	RUSSELL, BRICE S & JOAN M	0.75 **
LOZOWAY, FREDERICK C.	1,403.60	RUSSELL, SEAN M & DEIRDRE	354.05 **
LUSKY, JON	1,005.24	SHEA, JACKIE	136.76 **
LUSKY, LORI LEIGH	616.62	SIMPSON, JOSEPH M	1,296.25
MANN, WILLIAM A.	1,446.39 **	SMITH, CHARLES JR& SADIE EST.	1,013.48
MARTIN, DIANE	521.13 *	OF	
MCCAULEY, LINDA A, TRUSTEE	1,527.14 **	SMITH, EDWIN C	2,264.73 **
MCFARLIN, MARTIN F.	2,770.90	SMITH, ERIC W.	1,244.62 **
MEEHAN, STEPHEN R	985.14 *	SMITH, LYNN A.	1,547.30 **
MORRIS, NANCY	3,479.43	SNOW, DOROTHY & EVERETT	860.72
MULHERIN, PAUL H & BRENDA F	3,541.22 **	SNOW, DOROTHY & EVERETT	841.02
MULHERIN, PAUL H & BRENDA F	954.10	SNOW, EVERETT & DOROTHY	506.59
MULHERIN, PAUL H & BRENDA F	778.82	SNOW, EVERETT & DOROTHY	569.38
NASH, RYAN K	2,451.27 *	SNOW, EVERETT & DOROTHY	1,364.04
NILSSEN, HELGE R.	468.83 **	SNOW, EVERETT & DOROTHY	943.57
NOLAN, MARK J	489.68 **	SPARKS, JOANN C	2,529.34 *
NORMANDIN, ROSEMARY & RENE A	5,497.45 *	SPARKS, MITCHELL W	1,718.27
NURSE WE LLC	13,037.76 **	STEADMAN, KENNETH A II & ELI	4,504.52 *
ORMOND, ROBERT M.	1,610.92	JESS	
OSGOOD, TIMOTHY	5,834.22 **	STEADMAN, MARTHA & ELIZA	708.78 **

* Partial Payment

** Paid after the close of books: June 30, 2015

UNPAID TAXES

2015 Unpaid taxes

STERN III, ROBERT E	690.18 **	WALKER, RAYMOND E. & MARY	2,629.96 **
SUNSET LANE RETREAT TRUST	1,084.31	WANSOR, KATHRYN	3,249.46 **
TAYLOR, BEVERLY A & CHARLES L	1,733.58	WARREN, JANE M	905.76 **
THORLEY, JAMES	2,583.86 *	WEBBER, WILLIAM	626.99 **
THORNE, IRVIN SKYLER	2,992.76 **	WEBBER, WILLIAM & LOIS	3,870.50 *
THURSTON, IRVING	339.79 **	WENTWORTH, SARAH	2,470.64 *
THURSTON, IRVING JR	1,238.85 **	WHITE, BRIAN J	4,456.22 **
TIMKO, DAVID & JO A	24.33	WHITE, CAROLE B	1,369.74 **
USHER, CHARLES ET AL.	28.89 **	WHITTEN, WILSON E.	1,335.07 **
VENO, EDWARD A. JR.	470.54 **	WILLIAMS, ANITA	1,572.99
WALDRON, ALBERT & SUSAN A.	1,730.55	WING, MEGHAN E	924.86 **
WALKER, BRADFORD S. & MEGAN I	838.37 **	WOITKO, BELINDA	2,551.83 **
WALKER, HELEN E.	983.15 *	WOOD, ROBERT J & PATRICIA	1,543.49

* Partial Payment

** Paid after the close of books: June 30, 2015

UNPAID LIENS

2014 Unpaid Tax

BEAN, MARCIE JO	738.00 **	LABONTE, JUDITH TRUST	753.47 **
BRINE, HAROLD L. & MARION	1,213.19 **	LABONTE, JUDITH TRUST	477.76 **
BURKE, LAURA L	734.46 **	LIPSON, JUSTIN S.	1,686.22 **
BURNHAM, PETER E. & KIMBERI	710.89 **	LUSKY, JON	1,071.95 **
CAPRA, PAULINE T.	229.58 **	MCFARLIN, MARTIN F.	2,834.25 **
DEFIORE, KATHERINE R	785.02 **	MULHERIN, PAUL H & BRENDA F	714.13 **
DOUGLASS, DEAN K	1,826.28 **	MULHERIN, PAUL H & BRENDA F	441.89 **
DOUGLASS, ERIC B.	927.04 **	NASH, RYAN K	1,175.35 **
DUNHAM, FRANCES	1,493.19 **	NORMANDIN, ROSEMARY & REN	1,832.49 **
EASTMAN, DOROTHY	1,653.12 **	JR	
EATON, CYNTHIA	685.78 **	ORMOND, ROBERT M.	1,689.17 **
FAHEY, KEVIN B & JESSICA P	4,161.80 **	OSGOOD, TIMOTHY	4,889.81 **
GILMAN, KAREN L	161.69 **	PORTER, JAMES M & RACHELL	5,012.51 **
GRAMES, FRANCIS	762.86 **	RAFFERTY, JOSEPH E. JR.	4,755.19 **
GURNEY, JEREMY	974.77 **	RIDLON, PRESTON B	1,048.67 **
GUSHEE, ELAINE, ESTATE OF	1,555.04 **	ROBBINS, WILLIAM W & ADRIEN	895.79 **
GUSHEE, ELAINE, ESTATE OF	2,209.58 **	ROLFE, LAURIE	2,677.34 **
HALL, JR., EDWARD C. & NORMA	1,065.69 **	ROSS-FITZGIBBONS, MARGARET	598.91 **
HALL, LISA F & CLIFFORD R	2,689.58 **	ROSS-FITZGIBBONS, MARGARET	714.40 **
HATHAWAY, DANIEL W & KATH	2,652.58 **	ROSS-FITZGIBBONS, MARGARET	7,348.48 **
HILL, JOAN	1,568.73 **	AL TRUSTEES	
HILL, SHANE M	1,450.19 **	ROTA, MELISSA K.	3,998.84 **
HINKLEY, DIANA L	592.99 **	SIMPSON, JOSEPH M	1,368.12 **
HINKLEY, DIANA L	2,234.97 **	SMITH, CHARLES JR & SADIE EST	1,227.25 **
HINKLEY, DIANA L	1,748.88 **	SMITH, ERIC W.	1,315.51 **
HUSKA, JEFFREY D. & JULIA L.	976.26 **	STEADMAN, KENNETH A II & ELI	3,091.60 **
KARUZIS, MICHAEL & KELLY	3,079.35 **	JESS	
KATSIGIANNIS, LEONIDAS & ERI	3,479.39 **	TAYLOR, BEVERLY A & CHARLE	1,715.72 **
KILEY, JEREMY J	927.04 **	THORLEY, JAMES	1,778.25 **
KRUSE, JOHN R. & MARJORIE	426.19 **	WALDRON, ALBERT & SUSAN A.	1,817.17 **
LABONTE, ALBERT J	1,914.86 **	WANSOR, KATHRYN	1,676.83 **
LABONTE, ALBERT J	3,282.25 **	WENTWORTH, SARAH	2,728.95 **
LABONTE, ALBERT J & DOROTH	2,237.60 **	WESTERN MAINE NURSERIES INC	6,121.07 **
LABONTE, ALBERT J.	753.47 **	WHITE, BRIAN J	4,588.30 **
LABONTE, ALBERT J.	563.23 **	WHITE, CAROLE B	268.04 **

* Partial Payment

** Paid after the close of books: June 30, 2015

UNPAID LIENS

2014 Tax Lien Foreclosures

BOUCHER, BURNHAM R	868.53	PARENT, SANDRA	591.69
BROWN, KEVIN M & AMY L	1,307.96 **	PENSCO TRUST CO.	594.64
CHASE, MERWIN C & ETHEL	1,461.20	PENSCO TRUST CO.	593.98
CHASE, MERWIN C & ETHEL	1,801.72	PREBLE, GAIL E	1,729.78
HILL, DOROTHY C & MARY E	2,305.54	RANGER, THOMAS & PERLEY W	1,566.16
JOHNSTON, ROXANNE	171.26	ROBBLEE, RAYMOND A	1561.83
LOZOAWAY, FREDERICK C	1,210.35	SUNSET LANE REALTY TRUST	1,363.79

Prior Year Tax Foreclosures

EASTMAN, DOROTHY	WHITE, CAROLE B
ROTA, MELISSA K	WILLIAMS, ANITA
SMITH, ERIC	

* Partial Payment

** Paid after the close of books: June 30, 2015

UNPAID TAXES

2015 Unpaid Personal Property Taxes

ARAMARK REFERESHMENT SERVICE	22.96 **	OSGOOD OUTDOOR POWER & AUTC	291.41 **
DENS AUTOMOTIVE SERVICES	32.20 **	PRATT, A.K.	44.27 **
FERGUSON, SCOTT N O.D.	190.62 **	SECURITY 101	11.82
FRYEBURG HOUSE OF PIZZA	93.38	SPICE AND GRAIN LLC	59.22 **
HEALTH RESOURCE PUBLISHING CO	44.11 **	TWO BLACK DOGS	244.08 **
JUST CABINETS INC	47.94	WESTERN MAINE NURSERIES INC	405.11 **

2014 Unpaid Personal Property Taxes

FRYEBURG HOUSE OF PIZZA	91.64
OSGOOD OUTDOOR POWER & AUTO	349.20 **
SECURITY 101	11.60

* Partial Payment

** Paid after the close of books: June 30, 2015

Audited Financial Statements
And Other Information

Town of Fryeburg, Maine

June 30, 2015



Proven Expertise and Integrity

TOWN OF FRYEBURG, MAINE

CONTENTS

JUNE 30, 2015

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 10

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT A - STATEMENT OF NET POSITION	11
STATEMENT B - STATEMENT OF ACTIVITIES	12 - 13

FUND FINANCIAL STATEMENTS

STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	14
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	15
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	16
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	17
NOTES TO FINANCIAL STATEMENTS	18 - 42

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	43
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	44
SCHEDULE 2 - SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	45
SCHEDULE 3 - SCHEDULE OF CONTRIBUTIONS	46

OTHER SUPPLEMENTARY INFORMATION

OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	47
SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	48
SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND	49 - 51
SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	52
SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	53
SPECIAL REVENUE FUNDS DESCRIPTION	54
SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS	55 - 58
SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS	59 - 62
CAPITAL PROJECTS FUNDS DESCRIPTION	63
SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS	64 - 65
SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECTS FUNDS	66 - 67
PERMANENT FUNDS DESCRIPTION	68
SCHEDULE I - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	69 - 70
SCHEDULE J - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR PERMANENT FUNDS	71 - 72
GENERAL CAPITAL ASSETS DESCRIPTION	73
SCHEDULE K - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	74
SCHEDULE L - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	75



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, 2015, 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.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 10 and 44 through 46 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
January 26, 2016

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015**

(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, 2015. 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 pension schedules, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

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

Government-Wide Financial Statements

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

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

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

Both of the above mentioned financial statements have one column for the town's 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 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, a Schedule of Proportionate Share of the Net Pension Liability and a Schedule of Contributions.

Other Supplementary Information

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

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$888,362 from \$6,532,336 to \$7,420,698. 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 \$2,265,825 at the end of this year.

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

	2015	2014 (Restated)
Assets:		
Current Assets	\$ 2,719,056	\$ 2,396,990
Capital Assets	6,650,455	6,554,423
Total Assets	<u>9,369,511</u>	<u>8,951,413</u>
Deferred Outflows of Resources:		
Deferred Outflows Related to Pensions	40,851	20,559
Total Deferred Outflows of Resources	<u>40,851</u>	<u>20,559</u>
Liabilities:		
Current Liabilities	621,360	605,249
Long-term Debt Outstanding	1,262,554	1,830,367
Total Liabilities	<u>1,883,914</u>	<u>2,435,616</u>
Deferred Inflows of Resources:		
Prepaid Taxes	8,827	4,020
Deferred Inflows Related to Pensions	96,923	-
Total Deferred Inflows of Resources	<u>105,750</u>	<u>4,020</u>
Net Position:		
Net Investment in Capital Assets	5,021,788	4,480,108
Restricted: Special Revenue Funds	10,975	19,857
Permanent Funds	122,110	151,117
Unrestricted	2,265,825	1,881,254
Total Net Position	<u>\$ 7,420,698</u>	<u>\$ 6,532,336</u>

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 1.15%, while total expenses decreased by 7.06%.

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

	<u>2015</u>	<u>2014</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 259,838	\$ 261,688
Operating grants and contributions	108,949	329,924
<i>General Revenues:</i>		
Taxes	6,918,701	6,781,835
Grants and contributions not restricted to specific programs	294,021	292,227
Miscellaneous	271,623	278,972
Total revenues	<u>7,853,132</u>	<u>7,944,646</u>
Expenses		
General government	438,991	424,785
Public safety	702,747	855,890
Recreation	119,600	130,044
Parks	4,882	11,121
Public works	714,292	656,875
Library	69,445	71,384
Civil services	158,099	144,372
County tax	275,594	276,525
Education	3,801,836	3,806,061
Unclassified	308,525	625,231
Health and sanitation	325,587	315,361
Capital outlay	-	122,770
Interest on long-term debt	44,172	52,192
Unallocated depreciation (Note 4)	1,000	1,000
Total expenses	<u>6,964,770</u>	<u>7,493,611</u>
Change in Net Position	888,362	451,035
Net Position - July 1, Restated	<u>6,532,336</u>	<u>6,081,301</u>
Net Position - June 30	<u>\$ 7,420,698</u>	<u>\$ 6,532,336</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,

	2015	2014 (Restated)
General Fund:		
Restricted	\$ 1,425	\$ 3,975
Assigned	57,374	20,270
Unassigned	1,200,144	1,104,180
Total General Fund	<u>\$ 1,258,943</u>	<u>\$ 1,128,425</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 10,975	\$ 19,857
Assigned	100,742	106,588
Capital Projects Funds:		
Committed	744,968	549,504
Permanent Funds:		
Restricted	122,110	170,084
Total Nonmajor Funds	<u>\$ 978,795</u>	<u>\$ 846,033</u>

The general fund total fund balance increased by \$130,518 from the prior fiscal year. The non-major fund balances increased by \$132,762 from the prior fiscal year.

Budgetary Highlights

There was no significant difference between the original and final budget for the general fund. Actual receipts, restricted 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 \$96,185. All revenue categories with the exception of property taxes were received in excess of budgeted amounts.

The general fund actual expenditures were under the budget by \$162,855. All expenditure categories were under budget with the exception of civil services, health and sanitation and transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2015, the net book value of capital assets recorded by the Town increased by \$96,032 from the prior year. This increase is the result of capital additions of \$373,160 less current year depreciation of \$277,128.

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

	<u>2015</u>	<u>2014</u>
Land and Non-Depreciable Assets	\$ 246,250	\$ 246,250
Buildings and Improvements	846,173	787,313
Machinery and Equipment	67,064	40,392
Vehicles	364,179	441,739
Infrastructure	<u>5,126,789</u>	<u>5,038,729</u>
Total	<u>\$ 6,650,455</u>	<u>\$ 6,554,423</u>

Debt

At June 30, 2015, the Town had \$1,437,900 in bonds outstanding versus \$1,813,130 last year. Other obligations include capital leases payable, accrued vacation and sick time and net pension liability. Refer to Note 5 of Notes to Financial Statements for more detailed information.

Economic Factors and Next Year's Budgets and Rates

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

Contacting the Town's Financial Management

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

STATEMENT A

TOWN OF FRYEBURG, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,234,064
Accounts receivable (net of allowance for uncollectibles):	
Taxes	319,257
Liens	150,042
Other	15,693
Total current assets	<u>2,719,056</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	246,250
Buildings and equipment, net of accumulated depreciation	6,404,205
Total noncurrent assets	<u>6,650,455</u>
TOTAL ASSETS	<u>9,369,511</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	40,851
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>40,851</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 9,410,362</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 83,642
Accrued expenses	21,269
Due to other governments	20,193
Current portion of long-term obligations	496,256
Total current liabilities	<u>621,360</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds and notes payable	1,056,381
Capital leases payable	132,403
Net pension liability	73,770
Total noncurrent liabilities	<u>1,262,554</u>
TOTAL LIABILITIES	<u>1,883,914</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	8,827
Deferred inflows related to pensions	96,923
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>105,750</u>
NET POSITION	
Net investment in capital assets	5,021,788
Restricted: Special revenue funds	10,975
Permanent funds	122,110
Unrestricted	2,265,825
TOTAL NET POSITION	<u>7,420,698</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 9,410,362</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, 2015

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	\$ 438,991	\$ 62,760	\$ -	\$ -	\$ (376,231)
Public safety	702,747	38,812	-	-	(663,935)
Recreation	119,600	32,350	-	-	(87,250)
Parks	4,882	-	-	-	(4,882)
Public works	714,292	370	55,252	-	(658,670)
Library	69,445	3,276	-	-	(66,169)
Civil services	158,099	-	-	-	(158,099)
County tax	275,594	-	-	-	(275,594)
Education	3,801,836	-	-	-	(3,801,836)
Unclassified	308,525	-	53,697	-	(254,828)
Health and sanitation	325,587	122,270	-	-	(203,317)
Interest on long term debt	44,172	-	-	-	(44,172)
Unallocated depreciation (Note 4)*	1,000	-	-	-	(1,000)
Total government	<u>\$ 6,964,770</u>	<u>\$ 259,838</u>	<u>\$ 108,949</u>	<u>\$ -</u>	<u>(6,595,983)</u>

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

STATEMENT B (CONTINUED)

TOWN OF FRYEBURG, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,595,983)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	6,403,463
Excise taxes	515,238
Grants and contributions not restricted to specific programs	294,021
Miscellaneous	<u>271,623</u>
Total general revenues	<u>7,484,345</u>
Change in net position	888,362
NET POSITION - JULY 1, RESTATED	<u>6,532,336</u>
NET POSITION - JUNE 30	<u><u>\$ 7,420,698</u></u>

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

STATEMENT C

TOWN OF FRYEBURG, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2015

	General Fund	Other Governmental Funds	Totals Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,065,475	\$ 168,589	\$ 2,234,064
Accounts receivable (net of allowance for uncollectibles):			
Taxes	319,257	-	319,257
Liens	150,042	-	150,042
Other	15,693	-	15,693
Due from other funds	1,906	812,112	814,018
TOTAL ASSETS	<u>\$ 2,552,373</u>	<u>\$ 980,701</u>	<u>\$ 3,533,074</u>
LIABILITIES			
Accounts payable	\$ 83,642	\$ -	\$ 83,642
Accrued expenses	21,269	-	21,269
Due to other funds	812,112	1,906	814,018
Due to other governments	20,193	-	20,193
TOTAL LIABILITIES	<u>937,216</u>	<u>1,906</u>	<u>939,122</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	8,827	-	8,827
Deferred property tax	347,387	-	347,387
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>356,214</u>	<u>-</u>	<u>356,214</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	1,425	133,085	134,510
Committed	-	744,968	744,968
Assigned	57,374	100,742	158,116
Unassigned	1,200,144	-	1,200,144
TOTAL FUND BALANCES	<u>1,258,943</u>	<u>978,795</u>	<u>2,237,738</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,552,373</u>	<u>\$ 980,701</u>	<u>\$ 3,533,074</u>

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

TOWN OF FRYEBURG, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,237,738
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	6,650,455
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	347,387
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	40,851
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(1,437,900)
Capital leases payable	(190,767)
Accrued compensated absences	(38,884)
Net pension liability	(91,259)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(96,923)</u>
Net position of governmental activities	<u>\$ 7,420,698</u>

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

TOWN OF FRYEBURG, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 6,324,012	\$ -	\$ 6,324,012
Excise	515,238	-	515,238
Intergovernmental	349,273	53,697	402,970
Interest income	34,744	45	34,789
Charges for services/fees	259,838	-	259,838
Other revenue	130,189	106,645	236,834
TOTAL REVENUES	<u>7,613,294</u>	<u>160,387</u>	<u>7,773,681</u>
EXPENDITURES			
Current:			
General government	438,968	-	438,968
Public safety	670,565	-	670,565
Recreation	104,366	-	104,366
Parks	4,882	-	4,882
Public works	496,831	-	496,831
Library	69,445	-	69,445
Civil Services	158,099	-	158,099
County tax	275,594	-	275,594
Education	3,801,836	-	3,801,836
Unclassified	170,902	137,623	308,525
Health and sanitation	318,310	-	318,310
Capital outlay	-	373,160	373,160
Debt service	489,820	-	489,820
TOTAL EXPENDITURES	<u>6,999,618</u>	<u>510,783</u>	<u>7,510,401</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>613,676</u>	<u>(350,396)</u>	<u>263,280</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	488,711	488,711
Transfers (out)	<u>(483,158)</u>	<u>(5,553)</u>	<u>(488,711)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(483,158)</u>	<u>483,158</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	130,518	132,762	263,280
FUND BALANCES - JULY 1, RESTATED	<u>1,128,425</u>	<u>846,033</u>	<u>1,974,458</u>
FUND BALANCES - JUNE 30	<u>\$ 1,258,943</u>	<u>\$ 978,795</u>	<u>\$ 2,237,738</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, 2015

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 263,280</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	373,160
Capital asset deletions	-
Depreciation expense	<u>(277,128)</u>
	<u>96,032</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>20,292</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>79,451</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>445,648</u>
Deferred inflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(96,923)</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	717
Net pension liability	<u>79,865</u>
	<u>80,582</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 888,362</u></u>

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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 Statements No. 39 and No. 61.

Government-Wide and Fund Financial Statements

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

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

In the government-wide Statement of Net Position, the governmental activity column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.). 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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

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

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

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

Measurement Focus - Basic Financial Statements & Fund Financial Statements

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

The following fund types are used by the Town:

1. Governmental Funds:

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

- 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 Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

The emphasis in fund financial statements is on the major funds in the governmental activity category. 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.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget

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

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

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

Interfund Receivables and Payables

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2015.

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, 2015

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 bonds payable, capital leases payable, compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary 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. As of June 30, 2015, the Town's liability for compensated absences is \$38,884.

Pensions

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

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

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

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

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Deferred Outflows and Inflows of Resources

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

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

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 21, 2014 on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Taxes were due on in two installments on October 15, 2014 and April 15,

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2015. Interest on unpaid taxes commenced on October 16, 2014 and April 16, 2015, 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 \$32,064 for the year ended June 30, 2015.

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (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 - DEPOSITS AND INVESTMENTS

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Town funds.

Deposits:

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

At June 30, 2015, the Town's cash balances of \$2,234,064 were comprised of bank balances of \$2,294,374, of which \$250,601 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining bank balances of \$2,043,773 were collateralized with securities held by the financial institution in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 50
Money market accounts	2,122,596
Savings accounts	171,728
	<u>\$ 2,294,374</u>

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments. The Town does not have any investments as of June 30, 2015.

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

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2015 consisted of the following individual fund receivables and payables:

	Receivables (Due From)	Payables (Due To)
General fund	\$ 1,906	\$ 812,112
Nonmajor special revenue funds	65,048	-
Nonmajor capital projects funds	744,968	-
Nonmajor permanent funds	2,096	1,906
	<u>\$ 814,018</u>	<u>\$ 814,018</u>

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2015:

	Balance 7/1/14	Additions	Disposals	Balance 6/30/15
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	93,199	-	484,207
Buildings	1,806,680	-	-	1,806,680
Building improvements	132,350	-	-	132,350
Vehicles	1,633,618	-	(164,745)	1,468,873
Machinery & equipment	593,140	35,021	(36,000)	592,161
Infrastructure	7,501,214	244,940	-	7,746,154
	<u>12,058,010</u>	<u>373,160</u>	<u>(200,745)</u>	<u>12,230,425</u>
Less: accumulated depreciation	<u>(5,749,837)</u>	<u>(277,128)</u>	<u>200,745</u>	<u>(5,826,220)</u>
	<u>6,308,173</u>	<u>96,032</u>	<u>-</u>	<u>6,404,205</u>
Net capital assets	<u>\$ 6,554,423</u>	<u>\$ 96,032</u>	<u>\$ -</u>	<u>\$ 6,650,455</u>
Current year depreciation				
General government				\$ 3,974
Public safety				32,182
Public works				217,461
Recreation				15,234
Health and sanitation				7,277
Town-wide				1,000
				<u>\$ 277,128</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2015:

	Balance 7/1/14 (Restated)	Additions	Deletions	Balance 6/30/15	Current Year Portion
Bonds payable	\$ 1,813,130	\$ -	\$ (375,230)	\$ 1,437,900	\$ 381,519
Capital leases payable	261,185	-	(70,418)	190,767	58,364
Accrued compensated absences	39,601	-	(717)	38,884	38,884
Net pension liability	171,124	20,292	(100,157)	91,259	17,489
Totals	<u>\$ 2,285,040</u>	<u>\$ 20,292</u>	<u>\$ (546,522)</u>	<u>\$ 1,758,810</u>	<u>\$ 496,256</u>

The following is a summary of outstanding bonds payable:

\$619,000 bond payable, annual principal payments of \$61,900. Interest is charged at an average rate of 3.78%. Maturity in November of 2016. \$ 123,800

\$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. 1,314,100
Total Bonds Payable \$ 1,437,900

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2016	\$ 381,519	\$ 29,135	\$ 410,654
2017	387,936	20,583	408,519
2018	332,769	13,235	346,004
2019	335,676	6,739	342,415
	<u>\$ 1,437,900</u>	<u>\$ 69,692</u>	<u>\$ 1,507,592</u>

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the capital leases payable for the year ended June 30, 2015:

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. Monthly payments are \$231.

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:	
2016	\$ 65,072
2017	64,610
2018	46,367
2019	29,706
Total minimum lease payment	205,755
Less amount representing interest	(14,988)
Present value of future minimum lease payments	<u>\$ 190,767</u>

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2015, the Town had the following restricted fund balances:

General fund:	
Recreation donations	\$ 1,425
Nonmajor special revenue funds (Schedule E)	10,975
Nonmajor permanent funds (Schedule I)	122,110
	<u>\$ 134,510</u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2015, the Town had the following committed fund balances:

Nonmajor capital projects funds (Schedule G)	<u><u>\$ 744,968</u></u>
--	--------------------------

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2015, the Town had the following assigned fund balances:

General fund:	
Comprehensive plan	\$ 563
Economic development	5,332
Channel 3	4,566
Sandblasting - Public Works	6,000
Crack sealing - Public Works	7,000
Sidewalk maintenance - Public Works	10,000
Public works roads maintenance	23,913
Nonmajor special revenue funds (Schedule E)	100,742
	<u><u>\$ 158,116</u></u>

NOTE 9 - OVERSPENT APPROPRIATIONS

The following appropriations were overspent as of June 30, 2015:

	<u>Excess</u>
Planning board	\$ 220
Civil services	4,590
Unclassified	1,667
Solid waste/recycling	8,431
Transfers to other funds	13,361
	<u><u>\$ 28,269</u></u>

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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, 2015, the County of Oxford had no long-term debt. At June 30, 2015, the Town's share of the school debt was approximately:

	<u>Outstanding Debt</u>	<u>Percentage</u>	<u>Amount</u>
MSAD #72	\$ 863,562	44.78%	<u>\$ 386,703</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.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2015. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

NOTE 12 - CONTINGENCIES (CONTINUED)

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.

NOTE 13 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

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

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are required to contribute 7.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 4.1% of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2015 was \$20,625.

As of June 30, 2015, the Town had an individual un-pooled pension asset of \$30,748. This was effective June 30, 1996 when the Town withdrew from the Maine State Retirement System and opted not to join the PLD Consolidated Plan. This individual un-pooled pension asset has an amortization period of 12 years. The Town currently uses a portion of this asset as an offset to cover the cost of current contributions due. The Town's contributions for the year ended June 30, 2015 have been adjusted accordingly and reflect the gross contributions due for service prior to applying the offset from this asset.

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

At June 30, 2015, the Town reported a liability of \$91,259 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2014, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2014, the Town's proportion was 0.059305%, which was an increase of 0.003792% from its proportion measured as of June 30, 2013.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the year ended June 30, 2015, the Town recognized total pension expense of \$3,234. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,459	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	96,923
Changes in proportion and differences between contributions and proportionate share of contributions	8,767	-
Contributions subsequent to the measurement date	20,625	-
Total	<u>\$ 40,851</u>	<u>\$ 96,923</u>

\$20,625 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Year ended June 30:	
2016	\$ 17,489
2017	17,489
2018	17,489
2019	24,231
2020	-
Thereafter	-

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2014 and 2013, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

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

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

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

Asset Valuation Method

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

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2014 and June 30, 2013 are as follows:

Investment Rate of Return - For the PLD Plan, 7.25% per annum, compounded annually.

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

Mortality Rates - For participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases - 3.12% for participating local districts.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2014 are summarized in the following table.

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.0%

Discount Rate

The discount rate used to measure the collective total pension liability was 7.25% for 2014 and 2013. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

The following table shows how the collective net pension liability/(asset) as of June 30, 2014 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.25% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	6.25%	7.25%	8.25%
Town's proportionate share of the net pension liability	\$ 284,702	\$ 91,259	\$ (70,435)

Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2014 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2014, this was 4 years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

remaining service lives of active and inactive members in each plan. There were no changes in assumptions for the PLD Consolidated Plan.

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2014 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (800) 451-9800.

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.

TOWN OF FRYEBURG, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 14 - DEFERRED COMPENSATION PLANS (CONTINUED)

B. Funding Policy

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

The Town's contributions to the plan for 2015, 2014, and 2013 were \$7,197, \$9,106, and \$9,151, respectively.

VARIABLE ANNUITY LIFE INSURANCE COMPANY

A. Plan Description

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the Variable Annuity Life Insurance Company. The plan, available to all full-time employees, permits them to defer a portion of their salary, in addition to Town contributions, until future years. Benefits begin vesting at the beginning of service. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. The plan has provisions for employees to borrow or take plan assets.

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

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

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

TOWN OF FRYEBURG, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

NOTE 14 - DEFERRED COMPENSATION PLANS (CONTINUED)

MSRS or ICMA plans. The Town will match the employee's contribution into the 457 plan, up to a maximum Town contribution of 4%. The Town will make a contribution to any of the offered plans up to a combined total of 4%.

The Town's contributions to the plan for 2015, 2014 and 2013 were \$3,440, \$3,490, \$3,654, and \$5,106, respectively.

NOTE 15 – RESTATEMENTS

The beginning fund balances of the general fund and permanent funds have been restated as of July 1, 2014. These balances were restated to correct amounts in the due to/from other funds accounts. The general fund and permanent funds were restated by a decrease of \$18,967 and an increase of \$18,967, respectively. Therefore, the net restatement to the governmental activities was \$0.

The net position of the governmental activities has been restated at July 1, 2014 to account for the implementation of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 (Issued 06/12)*. As a result, the beginning balance has been reduced by \$150,565.

NOTE 16 – COMPARATIVE DATA/RECLASSIFICATIONS

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

Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions

SCHEDULE 1

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2015

	Budgeted Original	Amounts Final	Actual Amounts	Variance Positive (Negative)
Budgetary Fund Balance - July 1, Restated	\$ 1,128,425	\$ 1,128,425	\$ 1,128,425	\$ -
Resources (Inflows):				
Property taxes	6,398,332	6,398,332	6,324,012	(74,320)
Excise taxes	448,816	448,816	515,238	66,422
Intergovernmental revenues	313,284	313,284	349,273	35,989
Charges for services	191,990	224,939	259,838	34,899
Interest income	25,500	25,500	34,744	9,244
Other revenue	101,450	106,238	130,189	23,951
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>8,607,797</u>	<u>8,645,534</u>	<u>8,741,719</u>	<u>96,185</u>
Charges to Appropriations (Outflows):				
General government	443,290	444,728	438,968	5,760
Public safety	776,115	776,115	670,565	105,550
Recreation	71,563	107,888	104,366	3,522
Parks	8,800	8,800	4,882	3,918
Public works	541,103	541,103	496,831	44,272
Library	73,893	73,893	69,445	4,448
Civil services	153,509	153,509	158,099	(4,590)
County assessment	275,594	275,594	275,594	-
Education	3,801,836	3,801,836	3,801,836	-
Unclassified	188,719	192,668	170,902	21,766
Health and sanitation	309,879	309,879	318,310	(8,431)
Debt service	489,821	489,821	489,820	1
Transfers to other funds	345,250	469,797	483,158	(13,361)
Total Charges to Appropriations	<u>7,479,372</u>	<u>7,645,631</u>	<u>7,482,776</u>	<u>162,855</u>
Budgetary Fund Balance, June 30	<u>\$ 1,128,425</u>	<u>\$ 999,903</u>	<u>\$ 1,258,943</u>	<u>\$ 259,040</u>
Utilization of unassigned fund balance	\$ -	\$ 124,547	\$ -	\$ (124,547)
Utilization of restricted fund balance	-	3,975	-	(3,975)
	<u>\$ -</u>	<u>\$ 128,522</u>	<u>\$ -</u>	<u>\$ (128,522)</u>

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

TOWN OF FRYEBURG, MAINE

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

	2015	2014
<u>PLD Plan:</u>		
Proportion of the net pension liability (asset)	0.1%	0.1%
Proportionate share of the net pension liability (asset)	\$ 91,259	\$ 171,124
Covered-employee payroll	\$ 510,777	\$ 598,562
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	17.87%	28.59%
Plan fiduciary net position as a percentage of the total pension liability	94.10%	87.50%

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

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS*

	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>		
Contractually required contribution	\$ 20,625	\$ 20,250
Contributions in relation to the contractually required contribution	<u>(16,821)</u>	<u>(16,542)</u>
Contribution deficiency (excess)	<u>\$ 3,804</u>	<u>\$ 3,708</u>
Covered-employee payroll	\$ 510,777	\$ 598,562
Contributions as a percentage of covered- employee payroll	4.04%	3.38%

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

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

Other Supplementary Information

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

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

SCHEDULE A

TOWN OF FRYEBURG, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
BUDGET AND ACTUAL REVENUES
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,398,332	\$ 6,398,332	\$ 6,324,012	\$ (74,320)
Auto excise	444,316	444,316	509,920	65,604
Airplane excise	1,000	1,000	916	(84)
Boat excise	3,500	3,500	4,402	902
Intergovernmental revenues:				
State revenue sharing	160,891	160,891	168,082	7,191
Homestead reimbursement	53,716	53,716	53,716	-
Highway block grant	60,244	60,244	55,252	(4,992)
Tree growth	20,000	20,000	44,743	24,743
BETE reimbursement	16,433	16,433	16,471	38
General assistance	-	-	6,801	6,801
Other intergovernmental revenue	2,000	2,000	4,208	2,208
Charges for services:				
Tax lien fees	7,000	7,000	11,571	4,571
Clerk fees	16,200	16,200	18,151	1,951
Animal control	2,000	2,000	2,140	140
Planning board fees	140	140	215	75
Building permits	8,000	8,000	27,899	19,899
Plumbing permits	2,500	2,500	4,924	2,424
Solid waste fees	39,300	39,899	44,672	4,773
Solid waste demolition	10,000	10,000	14,080	4,080
Commercial waste	70,000	70,000	59,115	(10,885)
Recycling solid waste	500	500	934	434
Universal waste	2,000	2,000	3,469	1,469
Police	29,850	29,850	36,672	6,822
Public works	3,000	3,000	370	(2,630)
Recreation	-	32,350	32,350	-
Library	1,500	1,500	3,276	1,776
Interest income:				
Tax interest	25,000	25,000	34,411	9,411
Interest income	500	500	333	(167)
Miscellaneous revenues:				
Fryeburg Fair	100,000	100,000	100,000	-
Misc. other	1,450	6,238	30,189	23,951
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>\$ 7,479,372</u>	<u>\$ 7,517,109</u>	<u>\$ 7,613,294</u>	<u>\$ 96,185</u>

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

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT:					
Board of selectmen	\$ 8,374	\$ -	\$ 8,374	\$ 8,194	\$ 180
Administration	397,316	-	397,316	395,165	2,151
Planning board	500	-	500	720	(220)
Appeals board	500	-	500	236	264
Comprehensive plan	6,000	-	6,000	4,376	1,624
Conservation committee	500	-	500	500	-
Economic development	2,000	-	2,000	348	1,652
Professional services	28,100	1,438	29,538	29,429	109
Totals	<u>443,290</u>	<u>1,438</u>	<u>444,728</u>	<u>438,968</u>	<u>5,760</u>
PUBLIC SAFETY:					
Fire department	147,141	-	147,141	142,900	4,241
Saco valley fire department	20,950	-	20,950	20,950	-
Police department	544,012	-	544,012	442,703	101,309
Rescue department	64,012	-	64,012	64,012	-
Totals	<u>776,115</u>	<u>-</u>	<u>776,115</u>	<u>670,565</u>	<u>105,550</u>
RECREATION	<u>71,563</u>	<u>36,325</u>	<u>107,888</u>	<u>104,366</u>	<u>3,522</u>
PARKS	<u>8,800</u>	<u>-</u>	<u>8,800</u>	<u>4,882</u>	<u>3,918</u>

SCHEDULE A (CONTINUED)

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
PUBLIC WORKS:					
Roads	541,103	-	541,103	496,831	44,272
Totals	541,103	-	541,103	496,831	44,272
LIBRARY	73,893	-	73,893	69,445	4,448
CIVIL SERVICES	153,509	-	153,509	158,099	(4,590)
DEBT SERVICE	489,821	-	489,821	489,820	1
COUNTY TAX	275,594	-	275,594	275,594	-
EDUCATION	3,801,836	-	3,801,836	3,801,836	-
UNCLASSIFIED:					
General assistance	14,000	-	14,000	13,397	603
Townwide insurance/deferred comp.	93,800	-	93,800	91,738	2,062
Service organizations	16,450	-	16,450	16,316	134
Social services	10,000	-	10,000	8,739	1,261
Beautification	2,000	-	2,000	2,000	-
Airport	14,000	-	14,000	14,000	-
Town buildings	4,555	-	4,555	2,349	2,206
Unclassified	1,850	3,949	5,799	7,466	(1,667)
Overlay/abatements	32,064	-	32,064	14,897	17,167
Totals	188,719	3,949	192,668	170,902	21,766

TOWN OF FRYEBURG, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<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>309,879</u>	<u>-</u>	<u>309,879</u>	<u>318,310</u>	<u>(8,431)</u>
Totals	<u>309,879</u>	<u>-</u>	<u>309,879</u>	<u>318,310</u>	<u>(8,431)</u>
TRANSFERS TO OTHER FUNDS:					
Special revenue funds	<u>1,900</u>	<u>-</u>	<u>1,900</u>	<u>15,261</u>	<u>(13,361)</u>
Capital projects funds	<u>343,350</u>	<u>124,547</u>	<u>467,897</u>	<u>467,897</u>	<u>-</u>
Totals	<u>345,250</u>	<u>124,547</u>	<u>469,797</u>	<u>483,158</u>	<u>(13,361)</u>
TOTAL EXPENDITURES	<u>\$ 7,479,372</u>	<u>\$ 166,259</u>	<u>\$ 7,645,631</u>	<u>\$ 7,482,776</u>	<u>\$ 162,855</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 46,669	\$ -	\$ 121,920	\$ 168,589
Due from other funds	65,048	744,968	2,096	812,112
TOTAL ASSETS	\$ 111,717	\$ 744,968	\$ 124,016	\$ 980,701
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	1,906	1,906
TOTAL LIABILITIES	-	-	1,906	1,906
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	10,975	-	122,110	133,085
Committed	-	744,968	-	744,968
Assigned	100,742	-	-	100,742
Unassigned	-	-	-	-
TOTAL FUND BALANCES	111,717	744,968	122,110	978,795
TOTAL LIABILITIES AND FUND BALANCES	\$ 111,717	\$ 744,968	\$ 124,016	\$ 980,701

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

SCHEDULE D

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Interest income	\$ 11	\$ -	\$ 34	\$ 45
Intergovernmental income	53,697	-	-	53,697
Other	106,645	-	-	106,645
TOTAL REVENUES	<u>160,353</u>	<u>-</u>	<u>34</u>	<u>160,387</u>
EXPENDITURES				
Capital outlay	80,212	244,940	48,008	373,160
Other	110,130	27,493	-	137,623
TOTAL EXPENDITURES	<u>190,342</u>	<u>272,433</u>	<u>48,008</u>	<u>510,783</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(29,989)</u>	<u>(272,433)</u>	<u>(47,974)</u>	<u>(350,396)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	19,318	467,897	1,496	488,711
Transfers (out)	<u>(4,057)</u>	<u>-</u>	<u>(1,496)</u>	<u>(5,553)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,261</u>	<u>467,897</u>	<u>-</u>	<u>483,158</u>
NET CHANGE IN FUND BALANCES	(14,728)	195,464	(47,974)	132,762
FUND BALANCES - JULY 1, RESTATED	<u>126,445</u>	<u>549,504</u>	<u>170,084</u>	<u>846,033</u>
FUND BALANCES - JUNE 30	<u>\$ 111,717</u>	<u>\$ 744,968</u>	<u>\$ 122,110</u>	<u>\$ 978,795</u>

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

Special Revenue Funds

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

SCHEDULE E

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Chandler Fund	American Legion	Library	Beautification Fund	Thanksgiving Basket	Canal Campground	Taser Annual Fee
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 43,364	\$ -	\$ -	\$ -	\$ -
Due from other funds	10	18,950	5,665	-	72	5,506	25
TOTAL ASSETS	<u>\$ 10</u>	<u>\$ 18,950</u>	<u>\$ 49,029</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 5,506</u>	<u>\$ 25</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	10	18,950	49,029	-	72	5,506	25
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>10</u>	<u>18,950</u>	<u>49,029</u>	<u>-</u>	<u>72</u>	<u>5,506</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10</u>	<u>\$ 18,950</u>	<u>\$ 49,029</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 5,506</u>	<u>\$ 25</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Acquifer Fund	Fuel Assistance	Park Tree Pruning Donations	PD Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Grants
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	5,936	10,785	-	-	2,866	240	4,000
TOTAL ASSETS	<u>\$ 5,936</u>	<u>\$ 10,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,866</u>	<u>\$ 240</u>	<u>\$ 4,000</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	-	-	-	-	2,866	240	4,000
Committed	-	-	-	-	-	-	-
Assigned	5,936	10,785	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>5,936</u>	<u>10,785</u>	<u>-</u>	<u>-</u>	<u>2,866</u>	<u>240</u>	<u>4,000</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,936</u>	<u>\$ 10,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,866</u>	<u>\$ 240</u>	<u>\$ 4,000</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	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	\$ -	\$ -	\$ -	\$ -	\$ 2,545	\$ 760	\$ -
Due from other funds	-	1,294	-	6,523	-	307	2,839
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ -</u>	<u>\$ 6,523</u>	<u>\$ 2,545</u>	<u>\$ 1,067</u>	<u>\$ 2,839</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	-	-	2,545	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	6,523	-	1,067	2,839
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>1,294</u>	<u>-</u>	<u>6,523</u>	<u>2,545</u>	<u>1,067</u>	<u>2,839</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ -</u>	<u>\$ 6,523</u>	<u>\$ 2,545</u>	<u>\$ 1,067</u>	<u>\$ 2,839</u>

SCHEDULE E (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Playground Fund	Airport Taxilanes	Ergonomic Grant 2014	Ergonomic Grant 2015	Tennis Courts	BP Vests Grant	Totals
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,669
Due from other funds	-	-	-	-	30	-	65,048
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 111,717</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	-	-	-	-	30	-	10,975
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	100,742
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>111,717</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 111,717</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, 2015

	Chandler Fund	American Legion	Library	Beautification Fund	Thanksgiving Basket	Canal Campground	Taser Annual Fee
REVENUES							
Interest income	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	6,174	-	-	-	-	-	-
Other income		5,771	1,250	4,000	72	6,000	210
TOTAL REVENUES	<u>6,174</u>	<u>5,771</u>	<u>1,259</u>	<u>4,000</u>	<u>72</u>	<u>6,000</u>	<u>210</u>
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	7,350	20,832	5,438	4,000	-	1,302	185
TOTAL EXPENDITURES	<u>7,350</u>	<u>20,832</u>	<u>5,438</u>	<u>4,000</u>	<u>-</u>	<u>1,302</u>	<u>185</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,176)</u>	<u>(15,061)</u>	<u>(4,179)</u>	<u>-</u>	<u>72</u>	<u>4,698</u>	<u>25</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(1,176)</u>	<u>(15,061)</u>	<u>(4,179)</u>	<u>-</u>	<u>72</u>	<u>4,698</u>	<u>25</u>
FUND BALANCES - JULY 1	<u>1,186</u>	<u>34,011</u>	<u>53,208</u>	<u>-</u>	<u>-</u>	<u>808</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ 10</u>	<u>\$ 18,950</u>	<u>\$ 49,029</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 5,506</u>	<u>\$ 25</u>

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Acquifer Fund	Fuel Assistance	Park Tree Pruning Donations	PD Safety Grant	Byrne JAG Community Grant	GIS Systems Grant	Mulford Grants
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental income	-	-	-	868	1,537	-	-
Other income	5,000	5,043	750	-	-	-	40,608
TOTAL REVENUES	5,000	5,043	750	868	1,537	-	40,608
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	1,892	1,397	750	9,398	2,085	-	36,608
TOTAL EXPENDITURES	1,892	1,397	750	9,398	2,085	-	36,608
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,108	3,646	-	(8,530)	(548)	-	4,000
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	8,530	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	8,530	-	-	-
NET CHANGE IN FUND BALANCES	3,108	3,646	-	-	(548)	-	4,000
FUND BALANCES - JULY 1	2,828	7,139	-	-	3,414	240	-
FUND BALANCES - JUNE 30	\$ 5,936	\$ 10,785	\$ -	\$ -	\$ 2,866	\$ 240	\$ 4,000

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	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	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ -
Intergovernmental income	-	-	-	-	-	-	-
Other income	1,800	-	-	1,420	-	100	1,500
TOTAL REVENUES	1,800	-	-	1,420	1	101	1,500
EXPENDITURES							
Capital outlay	-	-	-	-	-	-	-
Other	1,800	-	-	-	-	-	-
TOTAL EXPENDITURES	1,800	-	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	1,420	1	101	1,500
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	(2,574)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(2,574)	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	(2,574)	1,420	1	101	1,500
FUND BALANCES - JULY 1	-	1,294	2,574	5,103	2,544	966	1,339
FUND BALANCES - JUNE 30	\$ -	\$ 1,294	\$ -	\$ 6,523	\$ 2,545	\$ 1,067	\$ 2,839

TOWN OF FRYEBURG, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Playground Fund	Airport Taxilanes	Ergonomic Grant 2014	Ergonomic Grant 2015	Tennis Courts	BP Vests Grant	Totals
REVENUES							
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
Intergovernmental income	-	44,555	-	563	-	-	53,697
Other income	33,121	-	-	-	-	-	106,645
TOTAL REVENUES	<u>33,121</u>	<u>44,555</u>	<u>-</u>	<u>563</u>	<u>-</u>	<u>-</u>	<u>160,353</u>
EXPENDITURES							
Capital outlay	35,021	45,191	-	-	-	-	80,212
Other	-	-	1,587	1,080	7,113	7,313	110,130
TOTAL EXPENDITURES	<u>35,021</u>	<u>45,191</u>	<u>1,587</u>	<u>1,080</u>	<u>7,113</u>	<u>7,313</u>	<u>190,342</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,900)</u>	<u>(636)</u>	<u>(1,587)</u>	<u>(517)</u>	<u>(7,113)</u>	<u>(7,313)</u>	<u>(29,989)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	1,900	-	1,058	517	-	7,313	19,318
Transfers (out)	-	(1,483)	-	-	-	-	(4,057)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,900</u>	<u>(1,483)</u>	<u>1,058</u>	<u>517</u>	<u>-</u>	<u>7,313</u>	<u>15,261</u>
NET CHANGE IN FUND BALANCES	-	(2,119)	(529)	-	(7,113)	-	(14,728)
FUND BALANCES - JULY 1	<u>-</u>	<u>2,119</u>	<u>529</u>	<u>-</u>	<u>7,143</u>	<u>-</u>	<u>126,445</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ 111,717</u>

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

Capital Projects Funds

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Credit Reserve Account
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	93,951	314,989	-	13,531	153,774
TOTAL ASSETS	<u>\$ 93,951</u>	<u>\$ 314,989</u>	<u>\$ -</u>	<u>\$ 13,531</u>	<u>\$ 153,774</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	93,951	314,989	-	13,531	153,774
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>93,951</u>	<u>314,989</u>	<u>-</u>	<u>13,531</u>	<u>153,774</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 93,951</u>	<u>\$ 314,989</u>	<u>\$ -</u>	<u>\$ 13,531</u>	<u>\$ 153,774</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2015

	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	616	6,167	8,487	142,100	11,353	744,968
TOTAL ASSETS	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ 8,487</u>	<u>\$ 142,100</u>	<u>\$ 11,353</u>	<u>\$ 744,968</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	616	6,167	8,487	142,100	11,353	744,968
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>616</u>	<u>6,167</u>	<u>8,487</u>	<u>142,100</u>	<u>11,353</u>	<u>744,968</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 616</u>	<u>\$ 6,167</u>	<u>\$ 8,487</u>	<u>\$ 142,100</u>	<u>\$ 11,353</u>	<u>\$ 744,968</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Fire Dept. Truck Fund	Roads Capital Reserve	Town Office Computer System	Police Computer Software	Credit Reserve Account
REVENUES					
Interest income	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Capital outlay	-	244,940	-	-	-
Other	-	17,615	1,705	1,729	-
TOTAL EXPENDITURES	-	262,555	1,705	1,729	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(262,555)	(1,705)	(1,729)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	25,000	308,350	-	-	124,547
Transfers (out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	25,000	308,350	-	-	124,547
NET CHANGE IN FUND BALANCES	25,000	45,795	(1,705)	(1,729)	124,547
FUND BALANCES - JULY 1	68,951	269,194	1,705	15,260	29,227
FUND BALANCES - JUNE 30	\$ 93,951	\$ 314,989	\$ -	\$ 13,531	\$ 153,774

SCHEDULE H (CONTINUED)

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Capital outlay	-	-	-	-	-	244,940
Other	2,700	3,740	-	-	4	27,493
TOTAL EXPENDITURES	2,700	3,740	-	-	4	272,433
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,700)	(3,740)	-	-	(4)	(272,433)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	5,000	-	-	5,000	467,897
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	5,000	-	-	5,000	467,897
NET CHANGE IN FUND BALANCES	(2,700)	1,260	-	-	4,996	195,464
FUND BALANCES - JULY 1	3,316	4,907	8,487	142,100	6,357	549,504
FUND BALANCES - JUNE 30	\$ 616	\$ 6,167	\$ 8,487	\$ 142,100	\$ 11,353	\$ 744,968

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

Permanent Funds

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

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2015

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
ASSETS				
Cash and cash equivalents	\$ 18,271	\$ 53,298	\$ 1,404	\$ 6,803
Due from other funds	-	-	1,496	400
TOTAL ASSETS	<u>\$ 18,271</u>	<u>\$ 53,298</u>	<u>\$ 2,900</u>	<u>\$ 7,203</u>
LIABILITIES				
Due to others funds	\$ -	\$ 1,705	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>1,705</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	18,271	51,593	2,900	7,203
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>18,271</u>	<u>51,593</u>	<u>2,900</u>	<u>7,203</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,271</u>	<u>\$ 53,298</u>	<u>\$ 2,900</u>	<u>\$ 7,203</u>

TOWN OF FRYEBURG, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2015

	Reforestation Funds	Hospital Trust	Eastman	Totals
ASSETS				
Cash and cash equivalents	\$ 7,016	\$ 32,833	\$ 2,295	\$ 121,920
Due from other funds	-	-	200	2,096
TOTAL ASSETS	<u>\$ 7,016</u>	<u>\$ 32,833</u>	<u>\$ 2,495</u>	<u>\$ 124,016</u>
LIABILITIES				
Due to others funds	\$ 201	\$ -	\$ -	\$ 1,906
TOTAL LIABILITIES	<u>201</u>	<u>-</u>	<u>-</u>	<u>1,906</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	6,815	32,833	2,495	122,110
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>6,815</u>	<u>32,833</u>	<u>2,495</u>	<u>122,110</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,016</u>	<u>\$ 32,833</u>	<u>\$ 2,495</u>	<u>\$ 124,016</u>

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

TOWN OF FRYEBURG, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Cemetery Bequeaths	Cemetery Interest	Non-Town Cemetery Bequeaths	School
REVENUES				
Investment income	\$ 5	\$ 20	\$ -	\$ -
TOTAL REVENUES	<u>5</u>	<u>20</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Capital outlay	-	48,008	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>48,008</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>5</u>	<u>(47,988)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,496	-	-	-
Transfers (out)	-	(1,496)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,496</u>	<u>(1,496)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,501	(49,484)	-	-
FUND BALANCES - JULY 1, RESTATED	<u>16,770</u>	<u>101,077</u>	<u>2,900</u>	<u>7,203</u>
FUND BALANCES - JUNE 30	<u>\$ 18,271</u>	<u>\$ 51,593</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, 2015

	Reforestation Funds	Hospital Trust	Eastman	Totals
REVENUES				
Investment income	\$ 2	\$ 6	\$ 1	\$ 34
TOTAL REVENUES	<u>2</u>	<u>6</u>	<u>1</u>	<u>34</u>
EXPENDITURES				
Capital outlay	-	-	-	48,008
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,008</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>2</u>	<u>6</u>	<u>1</u>	<u>(47,974)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,496
Transfers (out)	-	-	-	(1,496)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2	6	1	(47,974)
FUND BALANCES - JULY 1, RESTATED	<u>6,813</u>	<u>32,827</u>	<u>2,494</u>	<u>170,084</u>
FUND BALANCES - JUNE 30	<u>\$ 6,815</u>	<u>\$ 32,833</u>	<u>\$ 2,495</u>	<u>\$ 122,110</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, 2015

	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	1,024,582	-	1,402,391
Public Works	-	378,562	818,288	7,746,154	8,943,004
Recreation	70,000	591,043	79,024	-	740,067
Health and Sanitation	55,000	150,000	133,140	-	338,140
Town-Wide	-	832,841	6,000	-	838,841
Total General Capital Assets	246,250	2,423,237	2,061,034	7,746,154	12,476,675
Less: Accumulated Depreciation	-	(1,577,064)	(1,629,791)	(2,619,365)	(5,826,220)
Net General Capital Assets	<u>\$ 246,250</u>	<u>\$ 846,173</u>	<u>\$ 431,243</u>	<u>\$ 5,126,789</u>	<u>\$ 6,650,455</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, 2015

	General Capital Assets 7/1/14	Additions	Deletions	General Capital Assets 6/30/15
General Government	\$ 214,232	\$ -	\$ -	\$ 214,232
Public Safety	1,574,636	-	(172,245)	1,402,391
Public Works	8,716,564	244,940	(18,500)	8,943,004
Recreation	715,046	35,021	(10,000)	740,067
Health and Sanitation	338,140	-	-	338,140
Town-Wide	745,642	93,199	-	838,841
Total General Capital Assets	12,304,260	373,160	(200,745)	12,476,675
Less: Accumulated Depreciation	(5,749,837)	(277,128)	200,745	(5,826,220)
Net General Capital Assets	<u>\$ 6,554,423</u>	<u>\$ 96,032</u>	<u>\$ -</u>	<u>\$ 6,650,455</u>

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

TOWN OF FRYEBURG

FINANCIAL OVERVIEW

Presented by:
Ron Smith and Greg Chabot
RHR SMITH & COMPANY

Recently, the Town of Fryeburg completed the financial audit process. We are pleased to report that the Town received an unmodified opinion, which means the financial statements are fairly stated in all material respects. Further, the Town reported no significant deficiencies or material weaknesses related to its internal controls. The remainder of this publication is dedicated to providing you with the financial results for fiscal year 2015. Finally, we wish to express our appreciation to all the members of the Town's staff who were so helpful to us during the audit process.

INSIDE

2. General Fund – Revenues
3. General Fund – Expenditures
6. General Fund – Equity
4. Fund Balance Analysis - FY 2010 – 2015

About this presentation

This presentation is intended as a tool to assist the Town of Fryeburg's Board of Selectmen and management in understanding its financial operating results. The information contained in this publication should be read in conjunction with the audited financial statements and related disclosures and should not be used for any other purposes without the expressed consent of *RHR SMITH & COMPANY*.

Please contact us at 1-800-300-7708
3 Old Orchard Road Buxton, Maine 04093

TOWN OF FRYEBURG

GENERAL FUND— REVENUES

	Budget
Real estate taxes	\$6,398,332
Excise taxes	448,816
Intergovernmental	313,284
Charges for services	224,939
Investment income	25,500
Other revenue	106,238
Total revenues	7,517,109
Transfers in	-
Utilization of fund balance	128,522
Total revenues and other financing sources	\$7,645,631

Actual	Variance
\$6,324,012	\$(74,320)
515,238	66,422
349,273	35,989
259,838	34,899
34,744	9,244
130,189	23,951
7,613,294	96,185
-	-
-	(128,522)
\$7,613,294	\$(32,337)

TOWN OF FRYEBURG

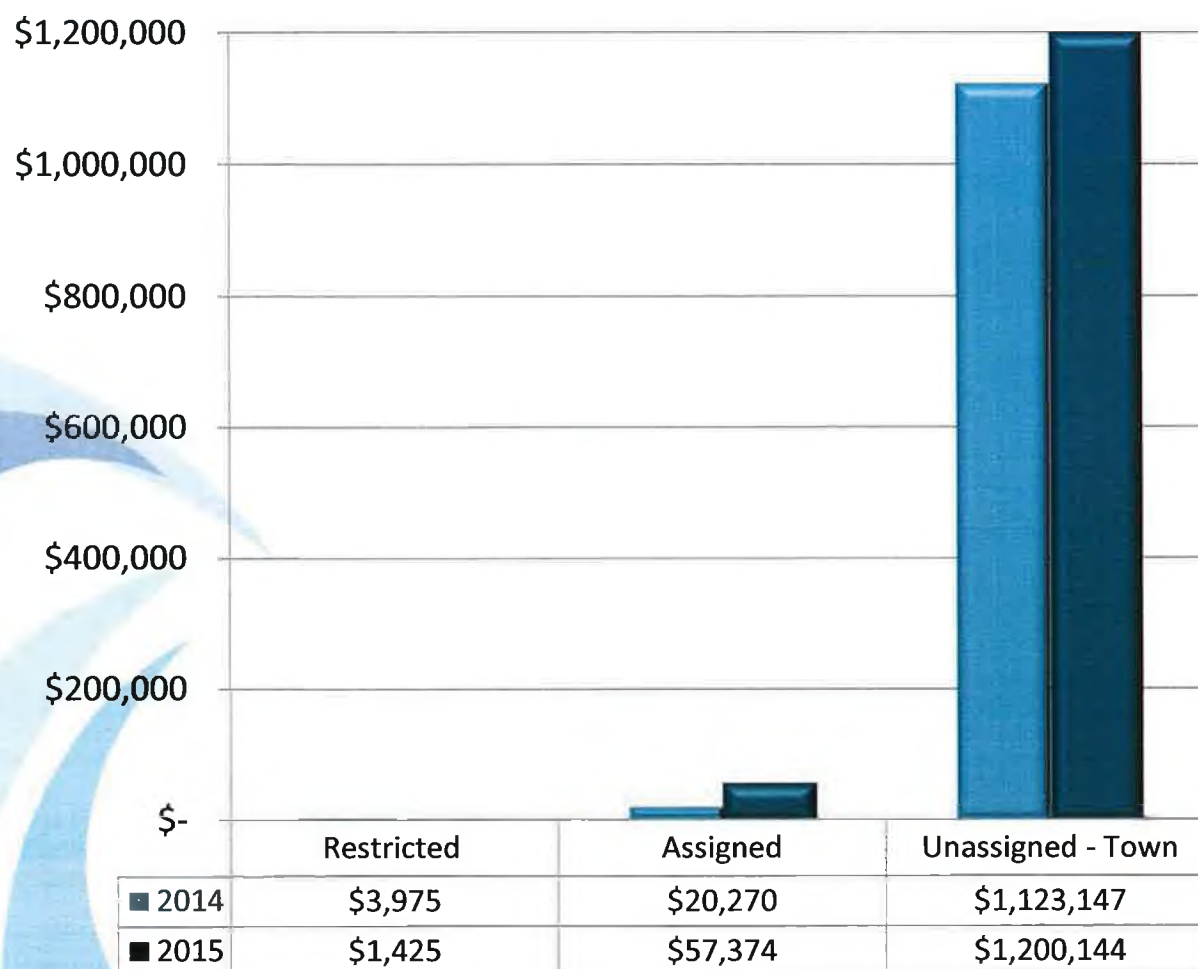
GENERAL FUND— EXPENDITURES

	Budget
General government	\$444,728
Public safety	776,115
Recreation	107,888
Parks	8,800
Public works	541,103
Library	73,893
Civil services	153,509
County assessment	275,594
Education	3,801,836
Unclassified	192,668
Health and sanitation	309,879
Debt service	489,821
Total expenditures	7,175,834
Transfers out	469,797
Total expenditures and other financing uses	\$7,645,631

	Actual	Variance
	\$438,968	\$5,760
	670,565	105,550
	104,366	3,522
	4,882	3,918
	496,831	44,272
	69,445	4,448
	158,099	(4,590)
	275,594	-
	3,801,836	-
	170,902	21,766
	318,310	(8,431)
	489,820	1
	6,999,618	176,216
	483,158	(13,361)
	\$7,482,776	\$162,855

TOWN OF FRYEBURG

GENERAL FUND – EQUITY

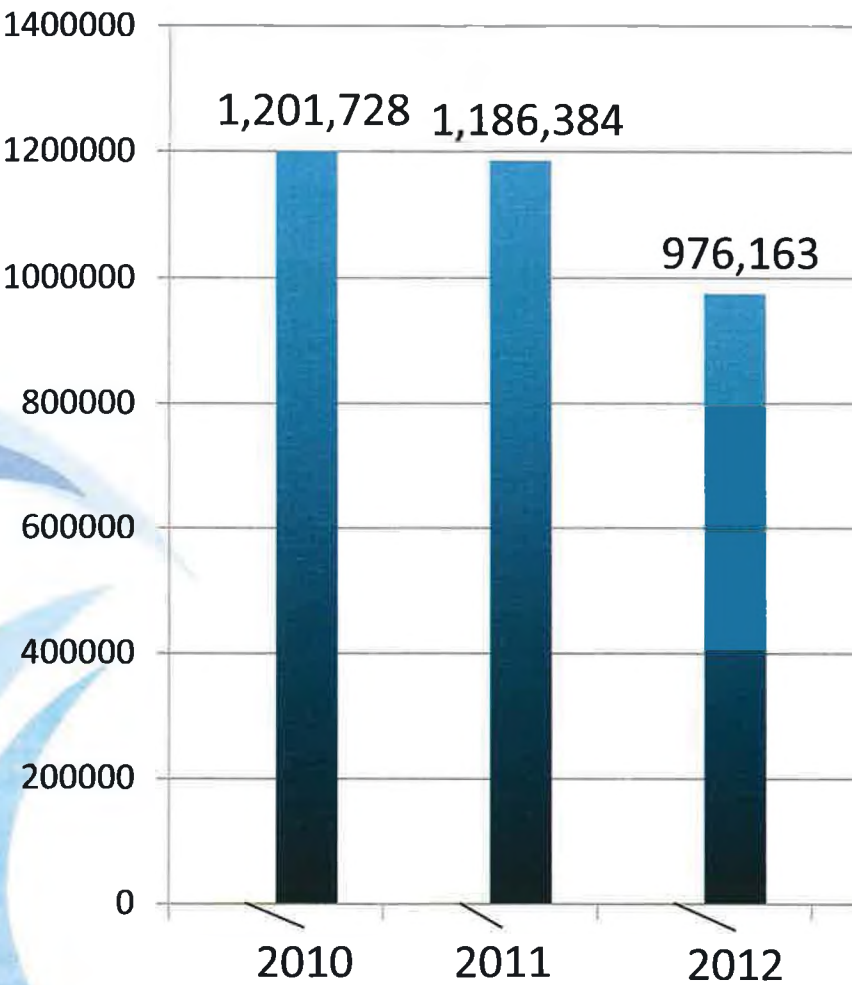


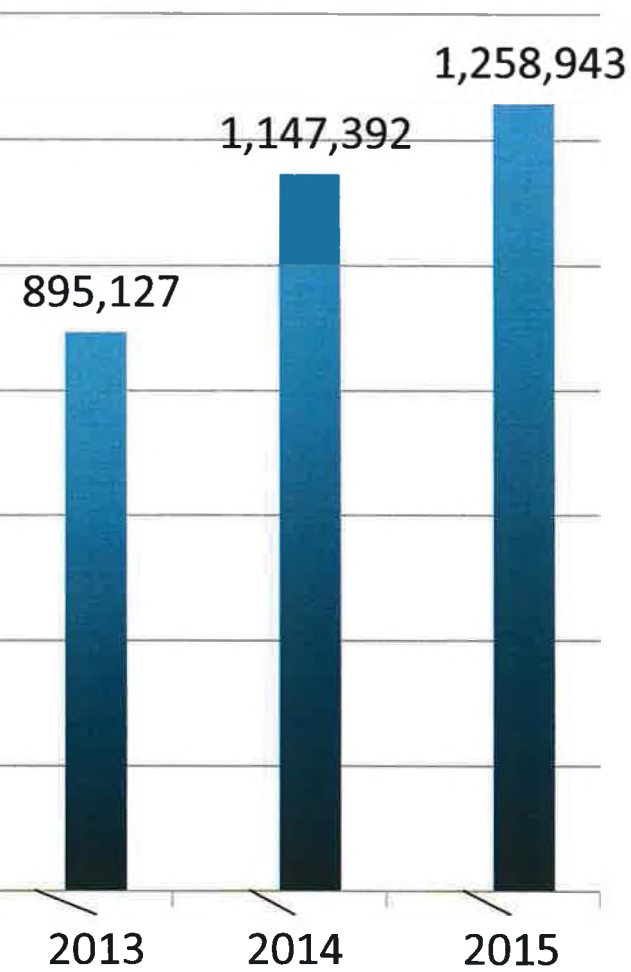
Observations:

- **Restricted fund balance** is the amount of fund balance with external restrictions (recreation donations).
- **Assigned fund balance** is the amount carried forward for various projects (see page 32 of 2015 financial statements).
- **Unassigned fund balance** increased by \$76,997. 2015 unassigned fund balance was 15.7% of budget compared to 15.3% in 2014.
- **Total fund balance** increased by \$130,518 from \$1,128,425 to \$1,258,943.

TOWN OF FRYEBURG

FUND BALANCE ANALYSIS - TOWN, FY 2010 – 2015





OPEN-ENDED AND CAPPED MONEY ARTICLES

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

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

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

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

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

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

Warrant Explanation and Budgets for Fiscal Year 2016 - 2017

ARTICLE 1. Elect a Moderator for June 14th and 16th

ARTICLE 2. Secret Ballot voting for (1) Selectman, (2) School Board Directors

ARTICLE 3 - ADMINISTRATION

Salaries & Wages: Full-Time and Election Workers.	272,422	Town Manager, CEO/Assessor, Finance Director, Town Clerk, 2 Office Clerks and Election Workers. 2% COLA for 6 full time positions.
Taxes, Workers Compensation	23,540	Payroll taxes and workers compensation.
Health Insurance	77,015	Health Insurance for 6 full time staff.
Employees Costs	8,050	Travel, training, dues and subscriptions.
Supplies	26,400	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	7,072	Electricity, heat, water, internet, telephone.
Repair & Maintenance	4,500	Annual copier maintenance. Computer maintenance. Building maintenance.
Contractual Services	21,361	Annual municipal software license. Copier lease. Security system. Town web site. Postage meter rental. Cleaning services. Computer Tech. Trash removal.
Total Administration	440,361	

ARTICLE 4 - Law Enforcement

Salaries & Wages Full Time	259,523	Police Chief, Lieutenant, 4 Patrol Officers. COLA and wage adjustments for Chief & LT.
Wages - Reserve Officers	105,854	Reserve shifts to cover vacations, sick time, river patrol, court, and the Fair.
Taxes, Workers Compensation	42,951	Payroll taxes and workers compensation
Health Insurance	77,015	Health Insurance for 6 full time staff
Employees Costs	12,526	Travel, training, dues, and subscriptions. Ammunition.
Supplies	10,700	Uniforms, postage, copier paper, computer and office supplies
Utilities	6,528	Metro switch, 3 jet packs, cell phones, internet line, phone and fax line.
Repair & Maintenance	38,350	Gas for vehicles and boats. Parts and labor for 3 vehicles, 3 boats, 4 trailers. Equipment for new cruiser.
Building Expense	1,000	Moving expenses for completion of Rescue addition.
Contractual Services	10,686	Police software license. Computer technician. Cleaning services.
Total Law Enforcement	565,134	

ARTICLE 5 - SOLID WASTE		
Salaries & Wages Full Time	63,336	Two full-time attendants. 2% COLA for both positions.
Taxes, Workers Compensation	10,145	Payroll taxes and workers compensation.
Health Insurance	19,585	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	5,100	Office and cleaning supplies. Printing notices, uniforms, first aid supplies, tool replacement.
Utilities	7,435	Heat, electricity, telephone and fax lines.
Repair & Maintenance	18,800	Equipment parts and repairs. Propane, gas and diesel for various equipment. Basic building upkeep. Bushhog at old dump and transfer station.
Contractual Services	246,920	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	372,271	
ARTICLE 6 - PUBLIC WORKS		
Salaries & Wages Full Time	219,978	Director & Assistant Public Works Director, 3 full-time crew. 2% COLA. Overtime.
Taxes, Workers Compensation	33,628	Payroll taxes and workers compensation.
Health Insurance	67,322	Health insurance for 5 full time staff.
Employees Costs	1,500	Travel, training, random drug testing. Hepatitis shots.
Supplies	86,800	Office and bathroom supplies. Culverts, tools, oxygen, argon, cylinders. 1100 tons of salt, 1100 yards sand. Signs. Uniforms.
Utilities	11,824	Heat, water, electricity, internet, telephone.
Repair & Maintenance	138,500	Vehicle and equipment parts and maintenance. Gas and diesel. Sidewalk repairs. Road maintenance. Patching. Gravel.
Contractual Services	47,763	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	607,316	

ARTICLE 7 - FIRE DEPARTMENT		
Salaries & Wages Full Time and on-call firemen.	87,036	Fire Chief/Emergency Management Agency Director/Fire Warden. Assistant Chief/Assistant EMAD. All On-Call Firemen.
Taxes, Workers Compensation	15,258	Payroll taxes and workers compensation.
Health Insurance	9,793	Health insurance for fire chief.
Employees Costs	5,060	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	10,753	For Main Station and East Fryeburg Station. Heat, electricity, water, telephone, internet and fax line.
Repair & Maintenance	23,040	Parts & annual maintenance for all equipment, vehicles, radios, and buildings. Gas and diesel.
Contractual Services	3,625	Software license. Computer Technical support. Fire extinguishers. Trash pickup.
Total Fire Department	162,765	
ARTICLE 8 - LIBRARY		
Salaries & Wages Full & Part Time	37,505	2% COLA for Librarian and part-time Aide.
Taxes, Workers Compensation	3,119	Payroll taxes and workers compensation.
Health Insurance	9,793	Health Insurance for full-time librarian.
Employees Costs	260	Dues and subscriptions. Training and travel.
Supplies	13,175	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	75,755	
ARTICLE 9 - RECREATION		
Salaries & Wages Full & Part Time	56,261	2% COLA. Recreation Director, summer staff and field maintenance and mowing.
Taxes, Workers Compensation	6,904	Payroll taxes and workers compensation.
Health Insurance	9,793	Health insurance for Recreation Director.
Employee Costs	300	Travel and training.
Programs	1,650	4th of July; Easter Egg Hunt; Christmas Tree lighting; Halloween.
Repair & Maintenance	1,995	For field maintenance.
Total Recreation	76,902	

ARTICLE 10 - Equipment Capital Reserve		
Recreation Department - Equipment Replacement		2,000
Police Department - New outboard for 2002 Lowe Jet Drive Boat		8,500
Fire Department - Air pack bottles and Multi-Meters		20,000
Transfer Staion - Weight scales to weigh all refuse by the ton		60,000
Total Equipment Capital Reserve		90,500
ARTICLE 11 - Fire Department Truck Fund Account		
The current truck fund balance is \$118,951. Adding \$25,000 will increase the balance to \$143,951.		25,000
ARTICLE 12 - Vehicle Capital Reserve Account		
Police Vehicle		30,000
ARTICLE 13 - Road Reserve Accounts		
Hemlock Bridge Road - Complete the road work approximately 60 ft beyond Fern Lane.	10,000	
Phase 2: Union Hill Road (20' x 1,920 l.f.) and Kezar Lake Road (18' x 760 l.f.) 1) Reclaim and Fine Grade 5,800 s.y.; 2) 120 l.f. 15" HDPE culverts; 3) Tree removal; 4) 3,300 l.f. ditching 5) 1,200 c.y. 6" gravel base; 6)700 tons 2" base pavement; 7) 450 tons 1-1/4" surface pavement; 8) 120 c.y. gravel shoulders.	190,000	
Total Roads Capital Reserve Account		200,000
ARTICLE 14 - Town Revaluation		
Town Revaluation - Last revaluation was done in 2006. Estimated cost \$250,000.		50,000
ARTICLE 15 - 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.		23,700
ARTICLE 16 - Fryeburg Rescue		
Provides contract services from Fryeburg Rescue which is a separate non profit organization, not a Town Department.		79,580
ARTICLE 17 - Debt Service		
Lease for Police Office space in Rescue Building.	8 months at \$500. 4 months at \$1,250. Fiscal Year 2018 budget will be \$15,000.	9,000
Haleytown Road Bond Principal	Final payment due November 1, 2016.	62,519
General Road Bond	Payment due November 2016. Final 2 payments of \$346,000 each due 2017 & 2018.	346,000
10-Wheeler	Payment due June 2017. Final payment due June 2018.	29,706
Grader Lease	Final payment due October 15, 2016.	15,935
2013 One Ton and Crew Cab	Payment due September 15, 2016. Final payment due 2017.	16,661
2016 Internation Wheeler	Payment due November 15, 2016. Final payment due 2020.	35,117
Total Debt Service		514,938

Boards and Committees		Article 18
Selectmen - 3 stipends and payroll taxes		8,374
Planning Board - Trainings and miscellaneous supplies		1,000
Appeals Board - Trainings and miscellaneous supplies		500
Conservation Committee - Miscellaneous project supplies		500
bringing new businesses to Fryeburg		2,000
	Total	12,374
ARTICLE 19 - Professional Services		
Legal Services for Town		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 2016 was \$4,816.09.		184
Auditor - Annual Audit		12,500
Town Maps - Plotting, drafting, splitting and all changes for annual property maps		2,600
	Total	30,284
ARTICLE 20 - Provides emergency General Assistance for Town residents in need. The State reimburses 50% of assistance granted.		14,000
ARTICLE 21 - Civil Services		
Animal Control Officer		6,500
Taxes and Workers Compensation		647
Travel and training		1,000
Supplies		150
at MollyOckett.		600
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	150,233
ARTICLE 22 - Town Parks		
Electricity for Bradley Park monument, outlets and gazebo.		1,100
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	12,600

ARTICLE 23 - Town Owned Buildings		
Old Brick Building. Water, heat, electricity.		3,005
Old Town Garage. Electricity.		200
Total		3,205
ARTICLE 24 - Airport		
Eastern Slope Airport Authority.		15,000
	Total	15,000
ARTICLE 25. Town Insurances		
Unemployment		10,000
Insurance: Property, Casualty, Bonding, Liability.		48,400
Contingency Fund.		20,000
Deferred Compensation Retirement.		45,000
Total		123,400
ARTICLE 26 - Social Service Agencies		
Appropriation for social service agencies will be determined by the selectmen at their first meeting after funding has been approved.		19,500
ARTICLE 27 - 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.		4,440
Southern Maine Planning & Development Commission. Annual dues.		978
Saco River Corridor Commission		300
	Total	16,667
ARTICLE 28 - Unclassified Events		
Flags and grave markers for Veteran's graves		850
Memorial Day Parade		500
	Total	1,350
ARTICLE 29 - A yes vote is required for this vote in the event the tax commitment is greater than the property tax levy limit.		
ARTICLE 30 - 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 31 - 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 \$1,496.12 in December 2015.

ARTICLE 32 - We pay the Town of Conway \$5,000 per year to provide us with broadcasting and viewing time on Channel 3. We received \$4,816 from Franchise Fees that are used for this service. We budgeted \$184 in Professional Services to pay the remainder due.

ARTICLE 33 - Approval of the article is required by law to accept prepayment of taxes. 36 M.R.S.A. §506.

ARTICLE 34 - 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 2017 taxes.

ARTICLE 35 - 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 36 - 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 37 - Allows the Selectmen to advertise and sell property that has automatically foreclosed due to non-payment of taxes.

ARTICLE 38 - Allows the Selectmen to sell items no longer useful or needed. Normal items would include vehicles and equipment.

ARTICLE 39 - Allows using these revenues to reduce the property tax commitment.

ARTICLE 40 - Authorizes appropriations from undesignated surplus to cover overdrafts as of June 30, 2016. Approval of this article will prevent having a special town meeting before June 30, 2016.

ARTICLE 41 - Allows the Selectmen to enter into a lease with the Fryeburg Historical Society for use of the Old Town Hall for up to 5 years upon such terms as the Board shall deem appropriate.

ARTICLE 42 - Authorizes the Selectmen to purchase the land adjacent to Weston's Beach. Fryeburg Map 6, Lot 6. The Town received \$18,000 in grant funds to purchase this land.

ARTICLES 43 - 47 - 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 14, 2016
and
Thursday, June 16, 2016**

Secret Ballot Election June 14, 2016 from 8:00 a.m. to 8:00 p.m.
American Legion, 47 Bradley Street

[illegible]

Town Meeting June 16, 2016
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 14th day of June, A.D. 2016 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 16th day of June, 2016 at 6 p.m., then and there to act on **Article 3 through 47** 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 \$440,361 for the Administration Account.

Selectmen recommend:	3-0	\$440,361
Budget Committee:	3-0	\$440,361
Last Year Appropriated:		\$412,743

Article 4. To see if the Town will vote to raise and appropriate the sum of \$565,134 for the Law Enforcement Account.

Selectmen recommend:	3-0	\$565,134
Budget Committee:	3-0	\$565,134
Last Year Appropriated:		\$533,722

Article 5. To see if the Town will vote to raise and appropriate the sum of \$372,271 for the Solid Waste Department Account.

Selectmen recommend:	3-0	\$372,271
Budget Committee:	3-0	\$372,271
Last Year Appropriated:		\$328,063

Article 6. To see if the Town will vote to raise and appropriate the sum of \$607,316 for the Public Works Department Account.

Selectmen recommend:	3-0	\$607,316
Budget Committee:	3-0	\$607,316
Last Year Appropriated:		\$555,791

Article 7. To see if the Town will vote to raise and appropriate the sum of \$162,765 for the Fryeburg Fire Department Account.

Selectmen recommend:	3-0	\$162,765
Budget Committee:	1-0-2	\$162,765
Last Year Appropriated:		\$155,796

Article 8. To see if the Town will vote to raise and appropriate the sum of \$75,755 for the Library Account.

Selectmen recommend:	3-0	\$75,755
Budget Committee:	3-0	\$75,755
Last Year Appropriated:		\$72,424

Article 9. To see if the Town will vote to raise and appropriate the sum of \$76,902 for the Recreation Department.

Selectmen recommend:	3-0	\$76,902
Budget Committee:	3-0	\$76,902
Last Year Appropriated:		\$72,317

Article 10. To see if the Town will vote to raise and appropriate the sum of \$90,500 for the Equipment Capital Reserve Account.

Selectmen recommend:	3-0	\$90,500
Budget Committee:	3-0	\$90,500
Last Year Appropriated:		\$6,000

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:	3-0	\$25,000
Last Year Appropriated:		\$25,000

Article 12. To see if the Town will vote to raise and appropriate the sum of \$30,000 for Vehicle Capital Reserve Account.

Selectmen recommend:	3-0	\$30,000
Budget Committee:	3-0	\$30,000
Last Year Appropriated:		\$25,000

Article 13. To see if the Town will vote to raise and appropriate the sum of \$200,000 for the Roads Capital Reserve Account.

Selectmen recommend:	3-0	\$200,000
Budget Committee:	3-0	\$200,000
Last Year Appropriated:		\$302,000

Article 14. To see if the Town will vote to raise and appropriate the sum of \$50,000 for the Town Revaluation Reserve Account.

Selectmen recommend:	3-0	\$ 50,000
Budget Committee:	3-0	\$ 50,000
Last Year Appropriated:		\$0.00

Article 15. To see if the Town will vote to raise and appropriate the sum of \$23,700 for the Saco Valley Fire Department.

Selectmen recommend:	3-0	\$23,700
Budget Committee:	3-0	\$23,700
Last Year Appropriated:		\$22,850

Article 16. To see if the Town will vote to raise and appropriate the sum of \$79,580 for Fryeburg Rescue.

Selectmen recommend:	3-0	\$79,580
Budget Committee:	3-0	\$79,580
Last Year Appropriated:		\$71,256

Article 17. To see if the Town will vote to raise and appropriate the sum of \$514,938 for the Debt Service Account.

Selectmen recommend:	3-0	\$514,938
Budget Committee:	3-0	\$514,938
Last Year Appropriated:		\$507,957

Article 18. To see if the Town will vote to raise and appropriate the sum of \$12,374 for the Boards and Committees.

Selectmen recommend:	3-0	\$12,374
Budget Committee:	3-0	\$12,374
Last Year Appropriated:		\$12,374

Article 19. To see if the Town will vote to raise and appropriate the sum of \$30,284 for the Professional Services Account.

Selectmen recommend:	3-0	\$30,284
Budget Committee:	3-0	\$30,284
Last Year Appropriated:		\$38,534

Article 20. 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:	3-0	\$14,000
Last Year Appropriated:		\$14,000

Article 21. To see if the Town will vote to raise and appropriate the sum of \$150,233 for the Civil Services Account.

Selectmen recommend:	3-0	\$150,233
Budget Committee:	3-0	\$150,233
Last Year Appropriated:		\$149,463

Article 22. To see if the Town will vote to raise and appropriate the sum of \$12,600 for the maintenance and electricity of Town Parks.

Selectmen recommend:	3-0	\$12,600
Budget Committee:	3-0	\$12,600
Last Year Appropriated:		\$12,200

Article 23. To see if the Town will vote to raise and appropriate the sum of \$3,205 for the annual expenses for Town owned buildings: Old Brick Building and the Old Town Garage.

Selectmen recommend:	3-0	\$3,205
Budget Committee:	3-0	\$3,205
Last Year Appropriated:		\$ 150

Article 24. To see if the Town will vote to raise and appropriate the sum of \$15,000 for the Airport.

Selectmen recommend:	3-0	\$15,000
Budget Committee:	3-0	\$15,000
Last Year Appropriated:		\$14,000

Article 25. To see if the Town will vote to raise and appropriate the sum of \$123,400 for Unclassified Town Insurances: Unemployment; Property, Casualty, Bonding and Liability Insurance; Contingency Fund; Deferred Compensation Retirement.

Selectmen recommend:	3-0	\$123,400
Budget Committee:	3-0	\$123,400
Last Year Appropriated:		\$112,800

Article 26. To see if the Town will vote to raise and appropriate the sum of \$19,500 for Social Service Agencies.

Selectmen recommend:	3-0	\$10,000
Budget Committee:	3-0	\$19,500
Last Year Appropriated:		\$10,000

Article 27. To see if the Town will vote to raise and appropriate the sum of \$16,667 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	\$16,667
Budget Committee:	3-0	\$16,667
Last Year Appropriated:		\$16,477

Article 28. To see if the Town will vote to raise and appropriate the sum of \$1,350 for Unclassified Events: Memorial Day Parade, Fourth of July Parade, Cemetery Markers and Flags for Veteran's Graves.

Selectmen recommend:	3-0	\$1,350
Budget Committee:	3-0	\$1,350
Last Year Appropriated:		\$1,850

Article 29. 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 30. 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 31. 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 32. 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 33. 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 34. To see if the Town will vote to authorize the Tax Collector to collect taxes twice a year and to establish October 15, 2016 and April 15, 2017 as the due dates. Interest will be charged on each of the unpaid balances at 7% annually after October 15, 2016 and April 15, 2017 respectively.

Article 35. 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 2017 at 3%, pursuant to 36 M.R.S.A. § 506(A).

Article 36. 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 37. 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 38. 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 39. 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 40. To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2016.

Article 41. To see if the Town will vote to authorize the Selectmen to enter into a lease with the Fryeburg Historical Society for use of the Old Town Hall for up to five (5) years upon such terms as the Board of Selectmen shall deem appropriate.

Article 42. To see if the Town will authorize the Selectmen to purchase for the Town, a parcel of land identified as Fryeburg Tax Map 6, Lot 6, which is located on the Saco River adjacent to the Town's Weston's Beach property on River Street, and which is now owned by Ivars and Aivars Galins, for a total cost, including the purchase price, closing costs and surveying costs, not to exceed \$18,000.

Article 43. Shall the Town vote to adopt Section 6.C.3.a, Section 8.C.3.a, Section 9.C.3.a, Section 10.C.3.a, Section 11.C.3.a, Section 11.C.4.a, Section 12.C.3.a, and Section 14.C.3.a of the Land Use Ordinance, as shown below?

3 Minimum Setback Dimensions

- a. Setback from street right-of-way or front lot line, whichever is greater.

Explanation: Add clarifying language related to setbacks for each zoning district. The required setback distances are not changing. The proposed revision will clearly state the setback required from the front lot line or street right-of-way for structures and corrects an error within the current ordinance as recommended by the Town's legal counsel.

Article 44. Shall the Town vote to enact revisions to Land Use Ordinance Section 23.C and Section 23.D as shown below?

C. Applicability

New Construction: This Section shall apply to the construction of all new ~~public~~ roads and subdivision roads within the town. No street should be accepted by the Town as a way unless it meets the provisions of the Ordinance.

- 1. Reconstruction: Reconstruction, and/or widening, of ~~public~~ roads shall be consistent with Section 23.~~G~~ F of this Ordinance.*
- 2. Higher design and Construction Standard: Nothing in this Ordinance shall be construed to prevent the design and construction of streets which meet higher standards, use improved methods, or higher quality materials.*

D. Street Construction Application Procedures

Prior to the construction of any new street, or the reconstruction or lengthening of an existing street, the applicant shall request to be placed on the Planning Board's agenda, at least 7 days in advance of the meeting by contacting the Code Enforcement Officer (CEO) and submitting 10 copies of the completed application form and plans, as well as the required fee. The CEO shall forward it to the Planning Board and the procedures outlined in Section 2.F (Land Use Authorization Review Procedure by the Planning Board) will be followed.

Public roads that are being reconstructed or lengthened by the Town Public Works Department are exempt from the Planning Board approval requirement, ~~but will require Code Enforcement Officer approval. The Road Commissioner shall submit a completed application form and the submission requirement as outlined in Section 23.D.1.~~

Explanation: *Revise and clarify the applicability section so that the road standards apply to all new roads, remove requirement that the Town submit an application to the Town, correct an erroneous reference.*

Article 45. Shall the Town vote to enact revisions to Land Use Ordinance Section 23.G as shown below?

G. Additional Improvements and Requirements

- 1. Storm Drainage: Adequate provision shall be made for disposal of all stormwater collected in streets and areas tributary to the street system. ~~All storm drainage construction shall be in conformity with State of Maine Specifications for Highways and Bridges, revision 2002, or latest revision thereof. A stormwater management plan shall be submitted which complies with the requirements of DEP Chapter 500 Stormwater Regulations.~~*

Explanation: *Update the storm drainage standards to reference commonly utilized regulations and the standards which are referenced for subdivision approval.*

Article 46. Shall the Town vote to enact revisions to Land Use Ordinance Section 4, Section 20, and Section 25 related to Shoreland Zoning?

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

Explanation: Revise the provisions related to Shoreland Zoning pursuant to the Mandatory Shoreland Zoning Act, 38 M.R.S.A. §435-449, which contains guidelines for municipal Shoreland Zoning and which was amended in January, 2015. The Act requires municipalities to adopt shoreland zoning standards consistent with the guidelines. These revisions have been preliminarily reviewed by Department of Environmental Protection and are found to be consistent.

Article 47. Shall the Town vote to enact revisions to Land Use Ordinance Section 21 Subdivision Controls?

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

Explanation: Revisions consist of a re-write of the subdivision controls. The current language is proposed to be deleted and replaced with the proposed amended language. The language intends to establish a clear process for subdivision permitting, creates a subdivision classification system (major or minor), outlines submittal requirements for approval, and establishes requirements and performance standards which aim to ensure responsible development of subdivisions.

Dated, this **12th** day of **May 2016**, in the Town of Fryeburg, County of Oxford and State of Maine.


**MUNICIPAL OFFICERS
TOWN OF FRYEBURG**



Richard Eastman, Chairman

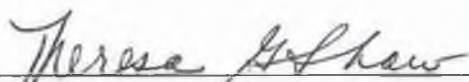


Jeffrey Cox



Janice Crawford

A TRUE COPY:

ATTESTED BY:  DATE 5/12/2016
Theresa Shaw, Town Clerk, Fryeburg, Maine

APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for instructions.

SECTION 1: CHECK ALL THAT APPLY

- 1a. ☐ I am a permanent resident of the State of Maine
- b. ☐ I have owned a homestead in Maine for the past 12 months.
- (1) If you owned a homestead in another municipality within the past 12 months, state the municipality where located: _____
- c. ☐ I declare the homestead in this municipality is my permanent residence and the only property for which I have claimed a homestead property tax exemption.
- (Summer camps, vacation homes and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE
You do not qualify for a Maine homestead property tax exemption

SECTION 2: DEMOGRAPHIC INFORMATION

- 2a. Names of all property owners (names on your tax bill): _____
- _____
- b. Physical location of your homestead (i.e. 14 Maple St.): _____
- City/Town: _____ Telephone #: _____
- c. Mailing Address, if different from above: _____
- City/Town: _____ State: _____ ZIP: _____

SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):

- 3a. ☐ I file a Maine resident income tax return.
- b. ☐ The address on my driver's license is the same as the above address.
- c. ☐ The legal residence on my resident fishing and/or hunting license is the same as the above homestead location.
- d. ☐ I pay motor vehicle excise tax in this municipality.
- e. ☐ I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation that shows your residency.)

I (we) hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my/our knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) _____ Date: _____

_____ Date: _____

INSTRUCTIONS

SECTION 1. Check the appropriate box related to each question. You must check all three boxes to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the name of the municipality you moved from on line b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check any all boxes in this section, you do not qualify for the homestead property tax exemption. A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent Maine resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

SECTION 2. Enter your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address.

SECTION 3. This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in SECTION 1. Please check the appropriate box for each of the statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, 36 M.R.S. § 841.

DEFINITIONS

Homestead. "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead.

Permanent residence. "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

Permanent resident. "Permanent resident" means an individual who has established a permanent residence.

A cooperative housing corporation may apply for a homestead exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. To qualify, the corporation must complete an Application for Maine Homestead Property Tax Exemption for Cooperative Housing Corporations.

IMPORTANT INFORMATION

Town Office Hours

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

The Town Office will be closed for the following holidays:

July 4, 2016 – Independence Day	September 5, 2016 – Labor Day
October 10, 2016 – Columbus Day	November 11, 2016 – Veteran's Day
November 24 & 25, 2016 – Thanksgiving	December 25, 2016 – Christmas
January 1, 2017 – New Years Day	January 16, 2017 – Martin Luther King
February 20, 2017 – Presidents Day	May 29, 2017 – Memorial Day

Transfer Station Hours

Sunday.....7:00 A.M. – 4:00 P.M.
Monday.....7:00 A.M. – 4:00 P.M.
Tuesday.....Closed
Wednesday.....7:00 A.M. – 4:00 P.M.
Thursday.....Closed
Friday.....Closed
Saturday.....7:00 A.M. – 4:00 P.M.

The Transfer Station will be closed for the following holidays:

July 4, 2016 – Independence Day	September 5, 2016 – Labor Day
October 10, 2016 – Columbus Day	December 25, 2016 – Christmas
January 1, 2017 – New Years Day	January 16, 2017 – Martin Luther King
February 20, 2017 – Presidents Day	April 16, 2017 – Easter
May 29, 2017 – Memorial Day	

IMPORTANT INFORMATION

Town Department Telephone Numbers and Contact Information

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

Dates to Remember – 2016-2017

June 14, 2016.....Local Elections
June 16, 2016.....Town Meeting
Oct 2 – Oct 9, 2016.....Fryeburg Fair
October 15, 2016.....1st Half of taxes due
October 15, 2016.....Dog licenses can be renewed
November 8, 2016.....Election Day
December 31, 2016.....Dog licenses expire
February 1, 2017.....Dog license late fee of \$25 charged
April 1, 2017.....Homestead & Veterans Exemption Applications due
April 15, 2017.....2nd Half of taxes due

General Assistance Information

The municipality of Fryeburg administers a General Assistance Program to help people in emergencies. You may be eligible even if you work or receive other benefits such as food stamps, veterans' benefits, or Social Security income. To request General Assistance, please contact General Assistance Administrator, Kelley-Marie Leonard at 935-2805 during the Town Office hours. Your application must be accepted for review and you may be denied for help if you do not meet the guidelines for the program. The application is private and confidential. In an emergency, applicants may contact the Fryeburg Police Department 935-3323.

A Resource Directory of Community Services is available at the Town Office. Below are some helpful numbers:

Brownfield Food Pantry.....935-2333	WIC.....1-800-437-9300
Food Stamps Oxford County.....744-1200	Meals on Wheels.....1-800-427-7411
Community Concepts.....743-7716	HEAP- Fuel Assistance.....795-4065
Western Maine Transportation Services.....1-800-339-9687	
Department of Health and Human Services.....774-1250	

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

Please Keep This Report and Bring it to Town Meeting